

The background of the cover is a colorful illustration of a park scene. At the top, there are yellow and blue buildings, a person in a red shirt sweeping, and a blue sky with a large blue cloud. In the center, a large white rectangular box contains the title text. To the left of the box, a person in a green shirt is shouting into a megaphone. To the right, a person in an orange shirt is picking up a bottle. Below the box, a person in a red shirt is swinging on a swing set. In the foreground, there is a red bench, a path, and a body of water with a white bottle floating in it.

## **ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**A COMPANY LIMITED BY GUARANTEE  
COMPANY REGISTRATION NUMBER: 3496361  
CHARITY NUMBER: 1071737**

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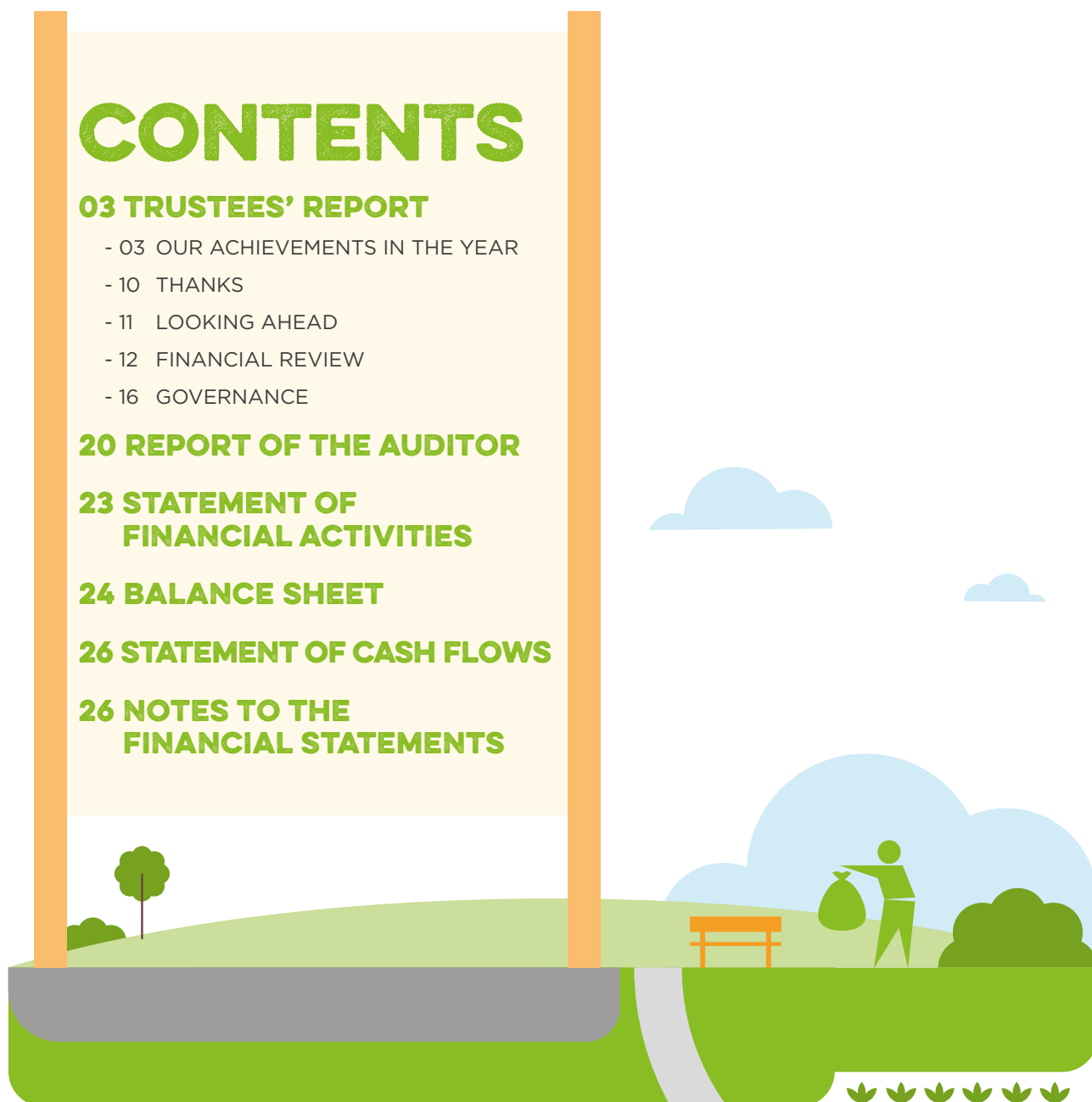
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# TRUSTEES' REPORT

Note: the Trustees' Annual Report also incorporates the Strategic Report required under the Companies Act. The Directors/Trustees have indemnity insurance cover.

## OUR ACHIEVEMENTS DURING THE YEAR

### SERVICES



We deliver high-quality research, innovation and evidence-based services to local authorities, government and businesses. This work makes a significant contribution to Keep Britain Tidy's charitable aims of eradicating litter and reducing waste, improving the quality of public space and helping people live more sustainably.

All our work fits within a cycle of:

- Identifying priority issues to work on
- Understanding issues in depth through surveys and research
- Testing new approaches and gathering evidence through pilot interventions, based on behavioural insights, and wider support programmes for local authorities
- Scaling best practice through Keep Britain Tidy Network events, training, consultancy offers and packaged solutions
- Influencing wider policy and practice by feeding what we have learned into Keep Britain Tidy's lobbying and policy work

A priority issue this year was waste prevention. We started an industry conversation among policy-makers and behaviour change practitioners working in the field of waste management and sustainable consumption about how to drive the widespread adoption of waste prevention behaviours through the launch of our research report *Shifting the Public's Focus from Recycling to Waste Prevention: How do we move people up the waste hierarchy?*

Insights from the research underpinned a new behaviour change campaign – Buy Nothing New Month – which ran throughout January 2023.

We continued to support local authorities to increase the quantity and quality of recycling. We developed a new intervention aimed at decreasing recycling contamination from households – involving new 'through-the-door' communications from local sorting facility workers. Overall, the intervention led to an average 12% reduction in the number of households contaminating across the trial – very positive for a messaging technique that is replicable and simple to reproduce at scale. We also delivered door-to-door engagement campaigns with two London local authorities to increase food waste recycling. In one campaign to support the introduction of communal food waste collections, 92% of residents engaged said they would use the new service.

We also engaged with more than 5,300 children and adults through our Recycle for Your Community programme in East London and ran programmes in schools focused on gadget repair and food waste prevention, with one school recording a 24% reduction in food waste. Through a research project for North London Waste Authority, we identified a number of recommendations for improved waste education in primary schools.

We continued our focus on fly-tipping to support Keep Britain Tidy's Fly-tipping Action Plan. We worked with five local authorities to scale our tried-and-tested Crime Scene Tape and Social Impact Stencil interventions to reduce fly-tipping, as well as conducting research to examine a number of key questions, such as what approaches have been used to tackle fly-tipping and their effectiveness, as well as potential future approaches.

Membership of the Keep Britain Tidy Network, our professional local authority network for street scene, waste and enforcement managers, remained steady, with 107 members drawn from local authorities and supporting businesses across England. The annual Keep Britain Tidy Network Conference and Awards was held in Liverpool with record attendees. We delivered the National Litter Survey to assess how clean England is, 16 local environmental quality surveys and two street litter bin surveys. The appetite for online training delivery continued, and we virtually trained 390 delegates and delivered 36 training courses across England with extremely high levels of customer satisfaction. To date, we have had 696 delegates through the National Enforcement Academy.

We continued to deliver a variety of communication campaigns to tackle littering and fly-tipping, including the award-winning We're Watching You dog fouling campaign where the number of partners involved now totals 266. We continue to develop approaches to maximising our impact across whole local authority areas. Our Keep Liverpool Tidy partnership with Liverpool City Council aims to support the council in educating its residents, businesses and visitors to not drop litter and be responsible citizens.

This has involved various on-the-ground campaigns. Positive interim results include an average reduction of 53% in instances of dog fouling at We're Watching You sites, and 76% of respondents agreeing that the Bin the Butt campaign motivates them to keep the area tidy from smoking-related litter.

With respect to new approaches to tackling littering, we trialed a new intervention in the form of in-situ signs, informing the public that local volunteers have recently litter-picked an area. This tested the concept that people are less likely to litter when they are made aware that other people are voluntarily taking action to keep their local area clean. Through the intervention, littering behaviour was successfully reduced by an average of 40% in three out of four sites, with up to a reduction of 47% at one site. We also tested interventions to tackle smoking-related litter.

Through the Chewing Gum Task Force, a voluntary extended producer responsibility scheme, we awarded 44 grants worth a total of £1.65m, which benefited 53 UK councils. The grant funding combined targeted street cleaning with specially designed signage to encourage people to bin their gum, with extremely positive results.



## SMOKING-RELATED LITTER

Cigarette-related litter, particularly the butt that remains after the cigarette has been smoked, is the world's most prevalent form of litter. An estimated 4.5 trillion cigarette butts are littered every year globally. In England, they are by far our most littered item, making up three-quarters of all litter items dropped\* though, on average, only one in eight is binned, with the remainder dropped on the floor\*\*.

As the nation's largest anti-litter charity, we believe that our environment cannot wait a day longer for us to tackle this toxic timebomb. As well as costing millions of pounds to pick up, they blight our streets, beaches and parks, pose a grave danger to wildlife and go on to pollute our watercourses. Cigarette butts do not biodegrade. In fact, they can take 14 years to break apart into microplastics, meanwhile seeping pollutants into the ground that

are proven to stunt plant growth and be toxic to aquatic life.

In 2022, CleanStreets Community Interest Company (CIC) engaged us to undertake an intensive programme of work aimed at tackling cigarette-related litter, including a national behaviour change campaign underpinned by research and supported through practical interventions. This was Year One of a multi-year programme of sustained activity to build a solid foundation for a reduction in littered butts, until such time as a comprehensive Extended Producer Responsibility scheme is mandated.

The grant has enabled Keep Britain Tidy to drive the first phase of an impactful, high-quality programme of research, innovation and campaigning that will be instrumental in supporting the measurable reduction in the littering of cigarette butts.



In the past year, we have delivered a major behaviour change campaign in England across numerous channels, including Keep Britain Tidy's first national TV advertising in more than a decade. This has already resulted in an evidenced behavioural shift in smokers. Our campaign has been seen by 39,230,000 individuals, including 4,320,000 smokers. This is a fantastic outcome, as this means that it has been seen by more than 80% of our smoker audience in England.

This work is underpinned by significant research and a programme of interventions, collaborating with others in businesses and the public sector, as well as leading academics. We carried out a ground-breaking baseline litter survey, as well as producing Secondary Research Report and a Baseline Attitudinal Survey to enable us to understand the scale, location and impact of this litter, and to measure the success of the work programme. This phase has enabled us to effectively identify the

gaps in the global knowledge base. To begin to fill these, we used innovative research techniques to understand better why smokers litter, explore effective approaches to behaviour change and their options for disposal. Sixteen land management partners across the country have assisted us by testing practical measures to change smokers' littering behaviour while out and about.

The significant learnings from Year One will be used to direct Year Two of the work programme. The campaign will be focused on specific smoking occasions and we intend to start to direct behaviour change towards the use of personal ashtrays or containers to help to combat the biggest barrier to responsible disposal: *no access to a bin*. The research focus is on filling knowledge gaps, informing the targeted campaigning and developing with partners insight-led, behaviour-change interventions.

\* [Keep Britain Tidy National Litter Survey 2019/2020 National Litter Survey How Clean is England Leaflet 2019 2020.pdf \(keepbritaintidy.org\)](#)

\*\* [Keep Britain Tidy; Litter Composition Analysis Summary Report March 2020 20200330 KBT Litter Composition Report - FINAL.pdf \(keepbritaintidy.org\)](#)

## ACCREDITATION

Our high-profile programmes designed to improve beaches, parks and green spaces continue to go from strength to strength. In April 2022, 80 beaches achieved the Blue Flag standard in England and 128 beaches earned the Seaside Award, with sites proudly flying their flags during the bathing season, from 15 May to 30 September. In addition, the Royal Albert Dock and Salthouse Dock Marina in Liverpool again achieved Blue Flag status.

Green Flag Award continues to grow with the number of parks and green spaces in the UK achieving the award in 2022 rising to 2,208, an increase of 4% on the previous year. Included in this figure were 386 Community Award winners, while 133 of the winners also achieved the additional Green Heritage Site Accreditation supported in England by Historic England.

Following the ending of Covid 19 restrictions, judging returned to its standard model and three awards ceremonies were held at the National Memorial Arboretum, in Staffordshire, in Doncaster and in the London Borough of Lambeth.

The scheme continues to develop internationally, with 221 winners in 16 countries, including the USA, Australia, New Zealand, South Korea and the UAE as well as a growing number of European countries. In November, we delivered a presentation at the World Urban Parks Congress in Monterrey, Mexico.

The highly successful online Judges Induction training programme has increased the number of judges by 63. In addition, a bespoke training programme is offered to local authorities to help them achieve the standard.

The Green Flag Award programme continues to achieve ISO 9001 accreditation and the annual survey found that 96% of applicants rated their experience as good or very good.

In November the second UK Green Flag Award Virtual Awards took place, which included categories such as Team of the Year, Volunteer of the Year, Councillor of the Year and Best Health Initiative.

Green Flag Award played a key role in the Government's £9m Levelling Up Parks Fund by providing an assessment of a site nominated by each of the 85 local authorities to receive funding to make improvements to a park in a deprived community.

We want to see more local authorities investing in good-quality public space to support a range of objectives, including the physical health and mental wellbeing of communities and improved biodiversity.

To support the sector, we delivered a series of three seminars with the Landscape Institute and Historic England looking at the management of historic parks. We are collaborating with The University of Leeds, West Yorkshire Combined Authority and Make Space for Girls to develop new guidance on making parks safer for women and girls.

There are now 269 local authority areas in England holding one or more of our three awards: the Blue Flag, the Seaside Award and the Green Flag Award.

The Green Key programme, a sustainability award for the hospitality sector, is now becoming firmly established as a recognised eco label. Sixty establishments have now achieved the accreditation. The scheme exhibited at a number of high-profile industry events and we have developed partnerships with Mission Net Zero to support applicants and The Hospitality Professionals Association (HOSPA) to promote the Award.



## EDUCATION

2022-23 has been an exciting and successful year for the Education Team, with the Eco-Schools programme enjoying its biggest and most successful year to date.



The 2021-22 academic year saw the Eco-Schools programme move to an annual model, aligning to the school calendar, as well as the introduction of a new online application portal. The results of this really hit home in 2022/23 financial year and they're incredibly heartening.

Our new application portal has been a big hit with teachers. Schools can now access the whole application form at the start of their journey, understanding the requirements for achieving the Eco-Schools Green Flag award from day one. The form autosaves, allowing teachers to complete the application form as they go, rather than waiting until the end of the programme to fill in the form and collate evidence. This has made the user-experience more streamlined and easy-to-deliver.

The new application portal also allows us to appreciate the amazing impact of our schools and, for the first time, produce an Eco-Schools Impact Report. The report can be read [here](#), but below is a selection of highlights:

- 1.4m young people attended a school, college or nursery that worked on the Eco-Schools programme. They either engaged with the activities that Eco-Committees delivered or benefitted from the sustainable changes made by Eco-Committees in their setting.
- 623,503 pupils were taught an environment-themed lesson, linked to curriculum studies, in connection to the Eco-Schools programme.
- Two million kilogrammes of waste were diverted from landfill by schools working on the programme.
- More than 1.2million m2 of natural habitats were created or maintained by Eco-Schools.
- More than £336,000 was saved by schools working on the programme, through energy reducing initiatives or the introduction of renewable energy sources.

The reporting capabilities of the new portal has helped us strengthen our relationship with local authorities, providing statistical data on the impacts of schools in their area, helping them to evidence their own KPIs. In turn, they are supporting their schools to deliver the programme. Support varies, from delivering workshops in schools to creating free eco-activities and initiatives and covering the cost of schools' Eco-Schools Green Flag accreditation fees. In 22/23, more than 100 schools were supported with the fee by a local authority, with Leicester and Manchester City Councils leading the way. This summer, that figure will be closer 200 schools receiving support with accreditation costs and we hope to exceed that again next year.

This year, we launched a national campaign Cut Your Carbon, inspiring young people to raise awareness about carbon emissions and start reducing the carbon-footprint of their school. Schools were challenged to reduce their emissions in three areas: clothing, energy use and food. Three activities were produced, all free and practical to deliver in school. The campaign ran in the early part of February and the outcomes were incredibly encouraging. Almost 6,000 items of clothing were recycled, 6,400 pupils saw a peer-produced assembly about energy reduction and there was a cumulative week-on-week energy reduction of 3166 kwh.

Finally, work has commenced on an incredibly exciting project – Count Your Carbon. Set to launch alongside this year's Cut Your Carbon (launching earlier this year, in September), Count Your Carbon will be the UK's first comprehensive schools carbon footprint calculator. The scale of impact that this could have on the education sector, and beyond, is exciting. It will produce a dataset that can inspire real change, both at local and national levels and will elevate the influence of Keep Britain Tidy even further.

2022-23 has been a great. 2023-24 promises to be just as good.



## VOLUNTEERING AND COMMUNITY ENGAGEMENT

Our volunteers have been doing amazing things in 2022/23. Their determination, commitment and love for the environment has continued to shine throughout the past year with our groups and individuals breaking new ground and inspiring their communities.

Activity has been ramped up across the board and our groups and individuals have been making all the difference to their local green and blue spaces. Thanks to our year-round Care volunteers, more than 25,000 bags of waste have been removed from the environment across the country.

Our BeachCare/RiverCare team in the East of England celebrated the 20th anniversary of the programme. The volunteers in the programme have also been recognised with five of our groups winning awards in 2022/23 for their dedication to local environmental issues, including the competitive BBC Radio Norfolk & BBC Radio Lincs Make a Difference awards.

Through our Corporate Volunteering Programme, we have delivered events for The Commonwealth Games, had volunteers supporting the London Marathon and engaged more than 700 individuals in environmental action. The programme will be scaled up in the coming year with a view to engaging more than 1,000 employees and supporters to get involved.

Our WatersideCare team said goodbye to the programme, delivered in the Severn Trent region, as funding was no longer available. While this was sad news, we have recruited more than half of the groups into our Ambassador programme so we can continue to work with, connect and support

the community to do their bit for rivers and green spaces in the region.

We are doing much to improve the quality of our offer for our Litterheroes and Ambassadors - this has included engagement, training, support and development for our Ambassadors and Heroes and enabling our Ambassadors to share the impact of their action. Our Ambassadors have extended their reach to speak at events, have taken part in media opportunities and are driving the movement by representing Keep Britain Tidy and highlighting the impact of litter and waste.

Groups and volunteers are delivering more biodiversity actions - including balsam removal, Pennywort alert work, water-quality testing and habitat development for our native species. We have also engaged our volunteers and groups in citizen science days and beach-based initiatives - reaching new supporters and educating the public in environmental issues. This is an area that we are keen to develop, with the aim of helping all of our groups and individual volunteers to take on their own biodiversity activities.

Our Ocean Recovery Programme has collected more than 60 tonnes of waste from harbours and fishing industry environments. This means that 60 tonnes of previously unrecyclable waste has been diverted from landfill or having an even greater impact on marine life, reefs and oceanic terrain. This incredible programme has signed up five new harbours and ports and has extended our reach into Scotland and Northern Ireland - providing a new channel for the waste to be recycled in Britain.

	Individuals
WaterSide Care	1,120
Litterheroes	1,180
RiverCare/BeachCare	1,261
BeachCare	1,380
Ambassadors	198
	5,139



## CAMPAIGNS



Our campaigning voice grew louder this year as the world returned to 'normal'.

For the first time since 2019, we were able to go full-throttle for the Great British Spring Clean with some fantastic results.

As always, we could not deliver the campaign without the support of some fantastic partners from the business community including KFC, Nestlé, Red Bull, Walkers, Pepsi MAX and McDonald's, as well as media partners the Daily Mail and Clear Channel. We are also grateful for the support of players of People's Postcode Lottery and to the Garfield Weston Foundation for its assistance.

But, of course, the Great British Spring Clean would not be possible without the army of #LitterHeroes who join our fight to clear litter pollution from our environment every year, and this year 438,147 people of all ages from communities across the country pledged to do their bit, collecting a total of 449,406 bags of rubbish.

The Great Big School Clean element of the campaign saw more than 260,000 children and young people join us and all our volunteers' efforts were supported by 587 local authorities and town and parish councils that organised events, loaned out equipment and dealt with the rubbish that was collected.

But our campaigning work is not confined to littering and this year, with support from outdoor clothing brand Regatta, we were able to scale up our Love Parks campaign, offering more resources to local authorities and engaging the public through out-of-home advertising via Clear Channel and on social media.

Parks sit at the heart of our communities, providing 'green lungs' in our cities and a free and accessible space for everyone to get fresh air, play, walk or simply sit and think.

Keep Britain Tidy believes that everyone should have access to quality green space close to their home, particularly at a time when the cost-of-living crisis means that many cannot afford to travel far from their immediate neighbourhood. Love Parks continues to be the rallying cry to the public, to government and to those responsible for maintaining our green infrastructure to value and invest in it.

According to the Met Office, summer 2022 was the joint warmest summer on record and, as a whole, 2022 was the driest year in the UK since 1976. The consequence of the hot, dry summer was an outbreak of wild fires and on the hottest day of the year, July 19, more than 800 fires were recorded. According to fire chiefs, there were four times more wild fires in 2022 than 2021 and some forces were tackling more than 50 wildfires a day.

Some of these fires were caused by litter – glass, discarded cigarettes and abandoned single-use barbecues were all responsible for starting wildfires.

This is why, over the summer, Keep Britain Tidy ramped up its efforts to get glass included in the proposed deposit return scheme (DRS) for England and to get single-use, disposable barbecues banned because of the threat they pose in an increasingly dry environment.

Our #PainInTheGlass campaign ran across social media over the summer months and our calls for a ban on disposable barbecues featured across the media as temperatures soared. The issue was debated in Parliament and many retailers temporarily withdrew them from sale. We would like to see that become a permanent state of affairs for the sake of our environment and the people and wildlife whose lives are threatened by wildfires.

Finally, in January 2023, Keep Britain Tidy ran its first campaign designed to focus not on the consequences of consumption – litter and fly-tipping – but on consumption itself with Buy Nothing New Month.

Sustainability is at the heart of Keep Britain Tidy's mission and, if we are to have a chance of tackling climate change and limiting global temperature rise by drastically reducing CO2 emissions, as a society we need to stop consuming resources at the current rate and then simply throwing them away.

Buy Nothing New Month was designed to engage the public and show them how they could reduce their consumption easily and move up the waste hierarchy from recycling to reduction and reuse.

Throughout the month, we shared a host of tips and tricks on how people can buy nothing new and make the most of what they already have. We called on people to rethink what they want versus what they need, consider if they can repair rather than replace and think about whether they can rent, borrow or buy second-hand rather than buy new.

For the first time, Keep Britain Tidy worked with social media 'influencers' to reach the campaign's target audience – 18-34-year-olds and parents interested in sustainability and also parents interested in money-saving and lifestyle hacks – and this resulted in Buy Nothing New Month achieving more than 4.5million impressions across Facebook, Twitter, TikTok and Instagram.

When surveyed, 65% of people who took part in the campaign reported that they bought nothing new in January and 31% said they bought less new 'stuff' as a result of the campaign.

## WE WOULD LIKE TO THANK



### OUR VOLUNTEERS

- **GBSC's 438,147 #LitterHeroes**
- **Our 5,139 year-round #LitterHeroes, Ambassadors and Care team volunteers**
- **Accreditation judges, providing assessment days:**
  - **Blue flag: 81**
  - **Green flag: 3,204**

### OUR PARTNERS AND FUNDERS:

We would like to thank our invaluable grant funders and corporate donors, individual supporters, and delivery partners, including:

- Players of People's Postcode Lottery
- Anglian Water
- Blackpool Council
- Canal and River Trust
- Chapman Charitable Trust
- Clear Channel
- Coca-Cola European Partners
- Daily Mail
- Environment Agency
- Frugi
- Garfield Weston Foundation
- Historic England
- John Ellerman Foundation
- John Swire 1989 Charitable Trust
- KFC
- McDonald's
- Mars Wrigley
- Natural History Museum
- Nestlé
- Next
- Pepsi MAX
- Red Bull
- Regatta Outdoor
- Scottish Power Foundation
- Severn Trent Water
- South West Water
- The Linley Wightman Shaw Foundation
- The Lofthouse Foundation
- The Swire Charitable Trust
- The Susannah Peake Charitable Trust
- The Big Give Green Match Fund
- United Utilities
- Walkers

## LOOKING AHEAD

At the conclusion of a successful year with a stand-out highlight being our most ambitious project for a decade, 'Change Starts With You', we will continue to develop our arguably most researched and targeted behaviour change campaign to date. Going forward, we will build on the solid foundations established in our planning and strategy work and move together towards developing our next five-year strategy. In the midst of a climate emergency and a cost-of-living crisis, we will continue to lead the way as a trusted national environmental charity by championing our values of equal access to quality green and blue space and the right to a litter-free environment, in a world that is fit for the future by being waste-conscious and sustainable.

As previously mentioned, our hugely successful smoking-related litter campaign, 'Change Starts With You', will move into its second year of tackling our most littered item, the cigarette butt. The campaign will continue to deliver a reduction in cigarette litter across eight representative sites around the UK with an overall target of decreasing cigarette litter by ten per cent in year two. Building on the extensive reach through our national TV ad campaign last year, we will continue to increase public awareness of the significant dangers of cigarette littering to the environment and promote attitudinal shifts away from dropping butts on the ground.

After achieving up to 80% of gum reduction on participating streets, the Chewing Gum Task Force will also be entering its second year and will be managed in-house by the Services Directorate, as we deliver more than £1.2m of clean-up funding to councils. Following on from important research carried out by the Centre for Social Innovation into public perceptions of eradicating waste, we will deliver #BuyNothingNew again: a campaign in its infancy but signaling an important direction for us as we encourage people to move up the waste hierarchy by understanding that reduced consumption is the primary way to tackle waste.

Eco-Schools goes from strength to strength as we will continue to deliver our 'Cut Your Carbon' campaign in November this year, following its successful launch in February. We will seek to boost membership by engaging with local authorities to sponsor the delivery of Eco-Schools in their area and raise local awareness of the climate emergency in line with our five-year strategy.

Following the launch of this year's Great British Spring Clean in the Houses of Parliament, we continue to reach out to government through

our APPG work, whose influence we will elevate through prescient debates, attracting increased membership of our Tidy Britain APPG, which currently stands at more than 150 MPs. After Defra unveiled its roadmap for the delivery of a Deposit Return Scheme (DRS) in England, Wales and Northern Ireland, we continue to lobby for the inclusion of glass through our #PainInTheGlass campaign, illustrating the obvious threats posed to people, pets and wildlife. Building on our relationships with corporate partners through the Litter Pact, we will be seeking ways to navigate the upcoming roll-out of both DRS and Extended Producer Responsibility (EPR), by supporting producers and local authorities in tackling our nation-wide littering problem.

Marrying our important Equality, Diversity and Inclusion (ED&I) work to diversifying our volunteer base, we are excited to join the Duke of Edinburgh Award Scheme this year. We will also be delivering a new system to accurately monitor ED&I among our volunteers and will continue to support our incredible #LitterHeroes and Ambassadors in the work that they do. Celebrating our above-national-average LGBTQI+ representation within the workforce, we are delighted to announce that we will be taking part in this year's Manchester Pride event in August 2023. The Communications team will also be collaborating with Clear Channel and the ADHD Foundation to deliver advertising that is accessible to neurodivergent people and will feature our iconic logo with the symbolic neurodivergent umbrella in our campaigns.

The Accreditations Team will be presenting the culmination of their work with Leeds University into women and girls' safety in parks, which will also feed into this year's Love Parks Week campaign and upcoming Parks and Green Spaces APPG. The Green Flag Award continues to work with DLUHC to promote equal access to quality green space and deliver the 15-minute neighbourhood as recommended by Keep Britain Tidy in partnership with Natural England. We will continue to promote the Blue Flag and Seaside Awards as the standard bearers for clean beaches as we navigate our way through increased reporting of sewage discharge and harmful waste entering our waterways.

The timing has never been more crucial for people to look to Keep Britain Tidy as a reliable body of experts with a rich history of transforming litter-picking into a nationwide movement, as we call on the UK Government to recognise rapidly advancing climate change and take action against the loss of biodiversity and natural habitats.

# FINANCIAL REVIEW

During the year the group recognised £16.9m in income. After expenditure of £10.9m net income before the actuarial loss on the defined benefit pension scheme was £6.0m.

Income materially increased this year due to a litter-related grant from CleanStreets CIC. Year one of the programme ran 2022-23, and funding for part of year 2 was recognised in 2022/23 following in-year award. Year 1 funding amounted to £9.6m. The year 2 funding recognised in year amounted to £2.0m, is reflected as accrued income at year end, and was received on 20th April 2023. There is a possibility CleanStreets CIC may award a third year of funding for this programme.

Three quarters of income has arisen as restricted funds this year (£12.9m). Eleven percent of income came from local authorities (£1.9m). Five percent was secured from private sector sources (£0.8m). The remainder was secured from a variety of smaller sources. Broadly, restricted funding allows us to target key objectives both nationally and regionally, while local authority-funded work allows us to target our expertise at a local level.

A loss on the defined benefit pension scheme of £0.7m resulted in a total increase in funds of £5.3m. This brought the total funds carried forward to £3.2m.

As significant restricted funds were awarded just prior to year end, restricted funds increased by £2.3m to £2.6m at year end.

Unrestricted funds increased from (£2.3m) to £0.7m. Separating out the pension reserve of (£1.9m) and designated funds of £0.4m, general unrestricted funds stand at £2.1m at the year end.

Sustained progress is being made in managing the pension deficit down, and Trustees plan for that reduction to continue.

Cash balances remain strong, growing from £2.7m at the start of the year to £3.3m at year-end.

Keep Britain Tidy's trading subsidiary, ENCAMS Enterprises Limited, made a £0.3m profit in the year. Profits are gift aided to Keep Britain Tidy within ten months of the year-end.

## RESERVES POLICY

The Trustees believe that the charity should hold financial reserves because:

- It has no endowment funding.
- It requires protection against and the ability to continue operating despite unforeseen setbacks.
- It requires the ability to take advantage of change and opportunities to further its objectives.

The Trustees have reviewed the reserves policy and reassessed the amount needed to ensure the charity can run efficiently and sufficiently mitigate risks of events outside their control. Each year the Trustees consider the appropriate level of free cash reserves. The intention of the Trustees is to hold sufficient reserves to enable expenditure to be reduced in a managed fashion, should the need arise, avoiding the need to halt work abruptly.

Due to the nature of our work, where funding is for defined periods and licencing arrangements are subject to renewal, the Trustees have agreed that free reserves should reflect the costs of orderly closure of between one and three significant work streams concurrently, to reflect a reasonable assessment of potential risk. These costs are calculated as notice period plus redundancy costs to the programme staff directly concerned, plus notice and redundancy costs for the proportion of core staff affected by this organisational reduction in scale.

The calculation of these costs for the year ahead (2023/24) is between £0.4m and £1.3m.

The level of free unrestricted reserves stands at £2.1m, excluding the deficit on the pension scheme which is classed as a longer-term liability. Net of the pension reserve, unrestricted funds stand at £0.7m. The Trustees are building their unrestricted reserves with a view to further paying down the pension deficit. Details of the charity's funds are shown in Notes 15 and 16. An analysis of the charity's net assets between the funds is given in Note 17. The cash balances of the Group at 31 March 2023 were £3.29m (2022: £2.68m).

The Trustees consider that sufficient resources are held in an appropriate form.

## FUNDRAISING

The charity fundraises using internal staff time and has not used professional external fundraisers or commercial participators in this period. The charity is registered with the Fundraising Regulator: we comply with their standards and have not received any complaints in relation to fundraising during the period. We do not carry out individual fundraising, avoiding risks of privacy intrusion, persistent soliciting or undue pressure. This is not a material area of expenditure.

## EMPLOYEES

There is a continued commitment to forging an organisation where staff feel supported and included. Employees are kept informed via 'The Weekly News' as well as through meetings, emails and through communications from the Chief Executive. The charity supports equality of opportunity and is committed to the training and development of its employees. There is a strong desire to retain a degree of flexible working and a selection of employee benefits. An individual's development is assessed through annual appraisals. Training and development programmes are provided to develop employees for both their current and future roles and to meet the charity's present and future needs.

## PENSIONS

In addition to the current money purchase scheme, the charity operated a defined benefit pension scheme until 2008. The actuarial surplus or deficit on the funding of the scheme is recalculated annually and the deficit at 31 March 2023 of £1.890m (2022: £3.804m) is shown in Note 21 to the accounts. The current accumulated deficit in the scheme is deducted from unrestricted reserves under FRS 102 principles. The Trustees are aware of the very volatile nature of the deficit calculated according to FRS 102 and that this deficit will vary greatly depending on the assumptions made at valuation dates. The most recent recalculation resulted in a recognised actuarial loss of £0.730m (2022: actuarial gain of £0.710m) being recorded

in the charity's Statement of Financial Activities due to these changing assumptions. The deficit under FRS 102 reduced by a net £1.171m (2022: reduced by a net £1.914m) at March 2023 when calculated net of contributions made to the scheme and interest charges during the year. During the year the Trustees made an additional £2.5m voluntary contribution into the scheme.

## GOING CONCERN

In meeting their obligation to consider the going concern status of the organisation, the Trustees have reviewed the revised plans and forecasts prepared by management for the period to October 2024. Particular regard was placed on the organisation's ability to meet its obligations regarding the deficit on the defined benefit pension scheme. They have considered the organisation's ability to fund its activities and recognise the need for the charity to find new sources of income and funding. The Trustees have concluded that the forecasts prepared are appropriate and the organisation can reasonably expect to continue to fund its programmes and activities. They also believe the charity can meet its financial obligations regarding contributions towards the deficit on the defined benefit pension scheme as agreed with the pension scheme Trustees. The organisation's progress with meeting its forecasts will be monitored and mitigating actions taken if necessary. The Trustees have concluded that it is appropriate to consider the organisation a going concern.

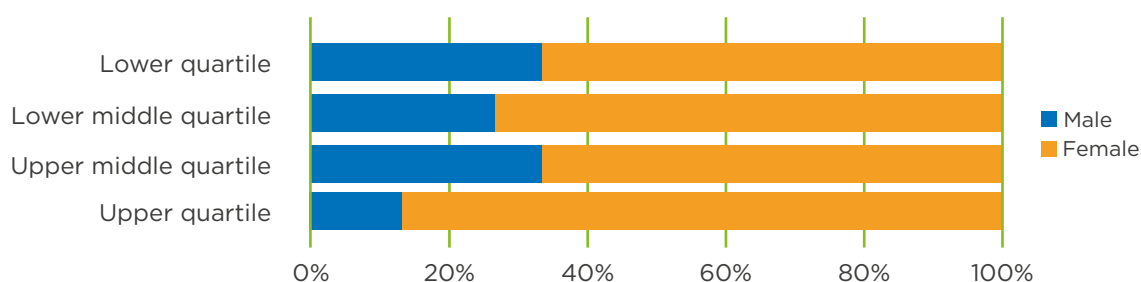
## GENDER PAY REPORTING

We have undertaken to disclose our gender pay voluntarily in line with best practice. We are pleased with the results, which show clearly we have a culture of equal pay with no real deviations based on gender.

The mean difference between the average hourly pay of women and men across the organisation is £0.32 in favour of women, and the median difference is £5.94 in favour of men.

Our gender pay gap by quartile is shown below.

### GENDER: M/F REPRESENTATION BY PAY QUARTILE



## ETHNICITY PAY REPORTING

We have undertaken to voluntarily disclose our ethnicity pay gap in line with best practice.

Our median ethnicity gap in hourly pay as a percentage of white pay is 2.36% (i.e. in favour of white staff).

Within the under 30 age bracket where non-white staff are represented, the median hourly pay for white staff is £13.91 and for non-white staff is £16.16.

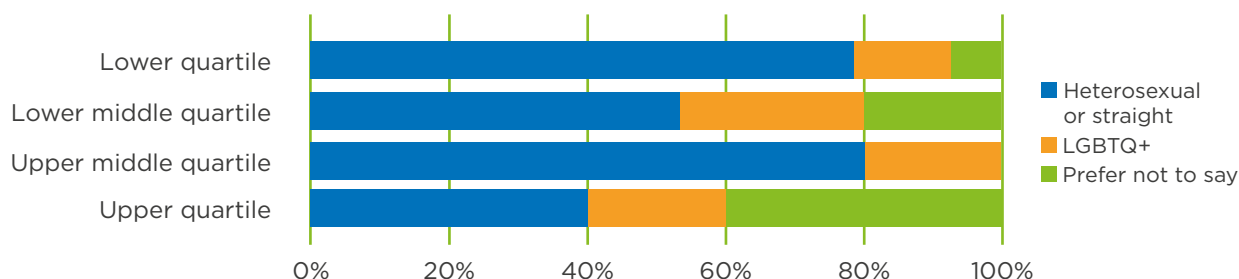
As part of our Equity, Diversity & Inclusion work, we have set targets for non-white representation levels to reflect the demographics of the UK. We are monitoring progress against these targets alongside salary gaps to assess improvements.

## LGBTQ+

We are encouraged to see LGBTQ+ representation spread broadly across the pay quartiles. We will continue to monitor this spread, and representation against UK-wide demographic data.

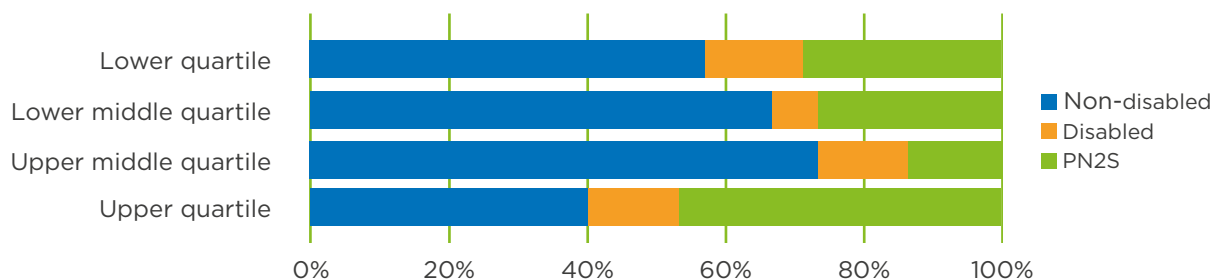
Median hourly pay for heterosexual or straight staff is £18.12, and for LGBTQ+ staff it is £18.61 (£0.49 in favour of LGBTQ+ staff). For those who prefer not to say it is £18.76.

### LGBTQ+: REPRESENTATION BY PAY QUARTILE



## DISABILITY PAY REPORTING

### DISABILITY: REPRESENTATION BY PAY QUARTILE



We are encouraged to see representation of staff with disabilities across the pay quartiles. The median hourly pay for the organisation was £18.41. For non-disabled staff it was £18.36 and for disabled staff it was £18.42, £0.06 in favour of disabled people. For those staff who preferred not to say it was £19.66.



# GOVERNANCE

## OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

We aim to keep Britain tidy. That means more to us than just picking up litter. It means creating clean beaches, parks and streets. It means creating sustainable practices and eliminating unnecessary waste.

We aim to inspire the people of Britain to eliminate litter and end waste for now and future generations.

We will fight for people's right to live and work in places where they can be proud and prosper.

We are here to take huge collective strides made up of small individual steps, to change behaviour permanently by spotlighting the problem daily.

Following the Articles of Association, the objects for which the charity is established are:

- To educate the public concerning the preservation, protection and enhancement of the environment, the use of sustainable waste management practices and the impact of individuals' actions on the environment.
- To protect, preserve and enhance the environments of town and country in the United Kingdom for the general benefit of the nation at large.
- To preserve and protect the physical and natural environment for the public benefit by promoting waste reduction, reuse, reclamation and recycling of waste materials and the benefits of sustainable consumption and production.

The trustees have had regard to Charity Commission guidance on public benefit. Activities to achieve this are detailed within the Trustees' Annual Report.

## GOVERNING DOCUMENT

Keep Britain Tidy ('the Company') is incorporated in the United Kingdom as a Private Company Limited by Guarantee (Registration Number: 3496361) and is a Registered Charity (Charity Number: 1071737). The present Trustees and any past Trustees who served during the year together with the Chief Executive and the names of the senior executive staff are given on page 17 and the external advisors are set out on page 18.

The Company is governed by Articles of Association which were last adopted at the Annual General Meeting on 6 December 2012.

Keep Britain Tidy has a trading subsidiary, ENCAMS Enterprises Ltd, and together they form the Keep Britain Tidy Group.

## REGISTERED OFFICE

Elizabeth House  
The Pier  
Wigan  
WN3 4EX

## THE BOARD OF TRUSTEES

The Board of Trustees is responsible for the overall governance of Keep Britain Tidy. The Board of Trustees had eight members at 31 March 2023; the Articles of Association require there to be no less than four or more than fourteen. The Board may increase or reduce the number within that limit as they consider appropriate. Trustees are normally appointed by the Board for three years through a transparent and open recruitment process. They may then be appointed for a further one term of up to three years. They retire in rotation to ensure that the Board has the full range of skills and experience needed to determine and monitor the charity's strategic direction. The current Chair was appointed in April 2016. During 2022/23, there were no new Trustees appointed, and no Trustees resigned at the end of their term.

The Board of Trustees met five times this year. At these meetings, they set the organisation's business strategy, approve business plans and budgets and review its operational, health and safety, and financial performance. They work closely with the key management staff and must understand all aspects of the charity's work.

## TRUSTEE INDUCTION AND TRAINING

There is a comprehensive induction programme for new Trustees and all Trustees are encouraged to attend appropriate training events that will help them with their roles and responsibilities. In addition, Trustees are kept fully up to date with the organisation's operations through presentations at Board meetings, regular reports and invitations to participate in external events.

All Trustees give their time freely but are entitled to reimbursement of expenses incurred in attending Board and other meetings or performing other duties as a Trustee of the charity. Trustees are required to disclose all relevant interests and formally register them at Board meetings. Details of Trustee expenses and related party transactions are disclosed in Note 22 and Note 26, respectively.

There are two sub-committees to the Board, each of which has established terms of reference and report back directly to the Board.

## AUDIT AND FINANCE COMMITTEE

The Committee comprises some Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. The Committee's role is to oversee risk management, the scope and findings of any audit work commissioned and the charity's policies and practices regarding accounting, anti-fraud and whistleblowing. In addition, it reviews the external audit arrangements and the charity's financial reports, including financial forecasts and budgets. The Committee reviews the Reserves Policy and the charity's position in respect of its liability to meet any deficit on the defined benefit pension scheme. The Committee operates in an advisory capacity to the main Board on all these matters. It met five times this financial year.

## REMUNERATION NOMINATION COMMITTEE

The Committee comprises several Trustees who, in the opinion of the Board, are most appropriately qualified to exercise independent judgement on the matters relevant to the Committee. The Committee's role is to review HR policies and procedures, and consider matters relating to the awarding of general pay increases and the remuneration of key management staff, along with making recommendations to the Board of Trustees regarding the appointment of Trustees and the Chair. The Committee operates in an advisory capacity to the main Board on all these matters. During the year an external benchmarking exercise was carried out for salaries across the charity. Increases awarded arising from this review were agreed as part of the main Board meetings, and so no meetings of the committee took place this financial year.

## MEMBERS OF THE BOARD OF TRUSTEES

The following Directors (who are also Trustees of the charity) held office between 1 April 2022 and the date of this report (4 October 2023):

NAME	DATE APPOINTED	
Suzy Brain England OBE	1 April 2016	Chair
Philippa Anderson	1 May 2016	Deputy Chair (appointed Deputy Chair 1 February 2018). Chair of Remuneration and Nomination Committee from 26 July 2019
Vincent Neate	25 March 2019	Chair of the Audit and Finance Committee from 10 January 2020; Deputy Chair
Raymond Mills	16 April 2019	Deputy Chair
Kresse Ann-Marie Wesling MBE	15 November 2018	
Vanessa Maselino	6 October 2021	
Muhammad Ali	6 October 2021	
Lydia Burns	6 October 2021	
David Membrey	10 January 2017	Resigned 29 April 2022

## STATEMENT OF TRUSTEES' RESPONSIBILITIES AND CORPORATE GOVERNANCE

The Trustees, who are also directors of Keep Britain Tidy for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). As required by company law, this Trustees Annual Report included the directors report. Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards 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 operating.

The Trustees are responsible for ensuring that adequate accounting records are kept which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for ensuring the maintenance and integrity of the corporate and financial information on the Keep Britain Tidy website.

## MANAGEMENT AND STAFFING

The Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Trustees have approved a detailed scheme of financial delegation for the Chief Executive Officer and other key management staff. The Chief Executive Officer is responsible for ensuring that the charity delivers the business plan and services specified and that key performance indicators are met.

## KEY MANAGEMENT PERSONNEL – THE EXECUTIVE TEAM

Allison Ogden-Newton	Chief Executive Officer
Ruth Jenkins	Finance Director/ Company Secretary
Andrea Crump	Chief Operations Officer
Helen Bingham	Director of Communications
Anna Scott	Director of Services
Liam Kurzeja	Marketing Manager
John Egan	Director of Smoking-Related Litter

## PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees are responsible for setting the framework and broad policy for the remuneration of the charity's Chief Executive Officer and Executive Directors. Overseen by the Remuneration and HR Committee, they ensure that all appropriate factors are taken into account in setting executive pay policy including the affordability, encouraging optimal performance and consistency with individual contributions to the success of the organisation. Salaries are set to be both appropriate and competitive according to market rates.

## CORPORATE GOVERNANCE

Internal controls over all forms of commitment and expenditure continue to be reviewed to improve their effectiveness. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and regularly by the Audit and Finance Committee and the Board of Trustees. The internal control systems are designed to provide reasonable but not absolute assurances against material misstatement or loss. They include:

- A strategic plan and annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results, variances from budget and non-financial performance indicators.
- Delegation of day-to-day management authority and segregation of duties.
- Identification and management of risks.

The charity is subject to a full external audit each year and the findings of this process are presented independently to the Board. In addition, the Board takes specialist advice on matters of specific interest or concern as and when considered necessary. In the year to March 2023, the Board did not commission any pieces of work of this nature.

The full Board meet five times a year, with additional sub committee meetings.

## RISK MANAGEMENT

The charity maintains a corporate risk register covering a wide range of organisational risks. The Executive Team reviews the risk register regularly to ensure that mitigating actions and activities are appropriate and timely. Risks are categorised by their likelihood and the impact on the charity and each risk is assigned to a member of the Executive Team for overall management. Due regard is also taken of the effectiveness of existing controls.

The Trustees, both through the Audit and Finance Committee and at Board meetings, have examined the risk management system and the risk register with particular attention to the major risks identified. They are satisfied that a proper system is in place and that appropriate measures are being taken where necessary to mitigate the potential impact.

The Trustees consider that there are two principal risks facing the organisation and these are detailed below:

**Defined benefit pension scheme** – The Trustees are aware of the additional financial risk to the organisation posed by the current projected deficit in the defined benefit pension scheme. The Trustees maintain a close dialogue with the Pension Scheme Trustees. An agreed deficit reduction plan is in place, which is both affordable to Keep Britain Tidy and considered sufficient to meet the scheme liabilities. Keep Britain Tidy has worked closely with the Pension Trustees and advisers to implement a revised strategy to manage down the pension deficit more quickly. The valuation for 31st March 2023 was completed after the year end, and a updated strategy will be agreed in the coming months.

**Informing and influencing** – The Trustees are aware of the additional risks facing the charity as a result of changes to government policies. The Trustees aim to mitigate this risk through engaging with key decision-makers and influencers in government, particularly regarding the environment. We have also developed clear policy positions in key areas.

## PROFESSIONAL ADVISERS

**Auditor:** MHA

**Solicitors:** Forbes Solicitors  
Bates Wells LLP (For Intellectual Property matters)

**Bankers:** HSBC Bank Plc

**Actuaries:** Broadstone Consulting

## STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware.
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees' Annual Report was approved by the Trustees on 4th October 2023 and authorised to be signed on its behalf by:



**SUZY BRAIN ENGLAND OBE**  
**CHAIR AND TRUSTEE**

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KEEP BRITAIN TIDY FOR THE YEAR ENDED 31 MARCH 2023

## OPINION

We have audited the financial statements of Keep Britain Tidy (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (incorporating the Group Strategic Report and the Directors' Report) has been prepared in accordance with applicable legal requirements.



## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (including the Group Strategic Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

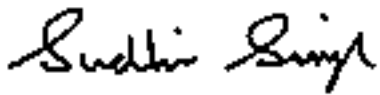
- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management around any actual and potential litigation and claims;
- Reviewing the design and implementation of control systems in place and testing operational effectiveness;
- Performing audit work over the risk of management override, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures alongside supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

## USE OF THIS REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sudhir Singh FCA, Senior Statutory Auditor

For and on behalf of MHA, Statutory Auditor

London, United Kingdom

Date: 1 December 2023

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

MHA are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.



# **CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>INCOMING RESOURCES</b>							
Donations	2	977,744	-	<b>977,744</b>	701,370	134,387	<b>835,757</b>
Charitable Activities	3	2,972,845	12,949,548	<b>15,922,393</b>	3,205,940	1,154,094	<b>4,360,034</b>
Investment Income		39,572	-	<b>39,572</b>	367	-	<b>367</b>
<b>Total Incoming Resources</b>		<b>3,990,161</b>	<b>12,949,548</b>	<b>16,939,709</b>	3,907,677	1,288,481	<b>5,196,158</b>
<b>RESOURCES EXPENDED</b>							
Charitable Activities	5,6	230,905	10,608,988	<b>10,839,893</b>	3,146,519	1,598,818	<b>4,745,337</b>
<b>Sub Total - Operational Expenditure</b>		<b>230,905</b>	<b>10,608,988</b>	<b>10,839,893</b>	3,146,519	1,598,818	<b>4,745,337</b>
Other Expenditure	21	64,000	-	<b>64,000</b>	104,000	-	<b>104,000</b>
<b>Total Resources Expended</b>		<b>294,905</b>	<b>10,608,988</b>	<b>10,903,893</b>	3,250,519	1,598,818	<b>4,849,337</b>
<b>NET INCOME/ (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>3,695,256</b>	<b>2,340,560</b>	<b>6,035,816</b>	657,158	(310,337)	<b>346,821</b>
<b>TRANSFERS BETWEEN FUNDS</b>							
Transfers from unrestricted to restricted	15	-	-	-	-	-	-
<b>OTHER RECOGNISED GAINS AND LOSSES</b>							
Actual gains / (losses) on the defined benefit pension scheme	21	(730,000)	-	<b>(730,000)</b>	710,000	-	<b>710,000</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>2,965,256</b>	<b>2,340,560</b>	<b>5,305,816</b>	1,367,158	(310,337)	<b>1,056,821</b>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	15,16	(2,285,027)	219,401	<b>(2,065,626)</b>	(3,652,185)	529,738	<b>(3,122,447)</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>680,229</b>	<b>2,559,961</b>	<b>3,240,190</b>	(2,285,027)	219,401	<b>(2,065,626)</b>

All activities are continuing.

The notes on pages 26 to 47 form part of these financial statements.

The surplus / (deficit) of Keep Britian Tidy only (unconsolidated) is:	<b>6,143,586</b>	<b>42,230</b>
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## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2023


	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	10		151,529		140,301
Tangible Fixed Assets	10		-		28,387
			151,529		168,688
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	11	3,922,868		1,310,038	
Cash at Bank and in Hand		3,294,363		2,686,773	
		3,294,363		2,686,773	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	12	(2,228,570)		(2,417,125)	
<b>NET CURRENT ASSETS</b>			4,988,661		1,579,686
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			5,140,190		1,748,374
Provisions for liabilities and charges	14		(10,000)		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			5,130,190		1,738,374
Pension scheme liability	21		(1,890,000)		(3,804,000)
<b>NET ASSETS / (LIABILITIES)</b>			3,240,190		(2,065,626)
<b>FUNDS</b>					
Restricted Funds	16	2,559,961		219,401	
Designated Funds	15	442,376		322,861	
General Unrestricted Funds	15	2,127,853		1,196,112	
Pension Reserve	15	(1,890,000)		(3,804,000)	
			3,240,189		(2,065,626)

The notes on pages 26 to 47 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 4th October 2023 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CHARITY BALANCE SHEET AS AT 31 MARCH 2023

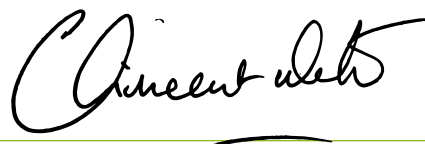
	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	10		151,529		140,301
Tangible Fixed Assets	10		-		28,387
			151,529		168,688
<b>CURRENT ASSETS</b>					
Debtors and Prepayments	11	3,891,582		1,240,038	
Cash at Bank and in Hand		2,826,468		2,200,989	
		2,826,468		2,200,989	
<b>CURRENT LIABILITIES</b>					
Creditors amounts falling due within one year	12	(1,996,165)		(2,241,740)	
<b>NET CURRENT ASSETS</b>			4,721,885		1,199,287
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,873,414		1,367,975
Provisions for liabilities and charges	14		(10,000)		(10,000)
<b>NET ASSETS EXCLUDING PENSION LIABILITY</b>			4,863,414		1,357,975
Pension scheme liability	21		(1,890,000)		(3,804,000)
<b>NET ASSETS / (LIABILITIES)</b>			2,973,414		(2,446,025)
<b>FUNDS</b>					
Restricted Funds	16	2,559,961		219,401	
Designated Funds	15	442,376		322,861	
General Unrestricted Funds	15	1,861,078		815,713	
Pensions Reserve	15	(1,890,000)		(3,804,000)	
			2,973,414		(2,446,025)

The notes on pages 26 to 47 form part of these financial statements.

These financial statements were approved by the directors and authorised for issue on the 4th October 2023 and signed on their behalf by:



Suzy Brain England OBE - **DIRECTOR**



Vincent Neate - **DIRECTOR**

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
<b>CASH USED IN OPERATING ACTIVITIES</b>	24	<b>597,879</b>	502,286
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		<b>39,572</b>	367
Purchase of Intangible Fixed Assets	10	<b>(52,798)</b>	(127,111)
Purchase of Tangible Fixed Assets	10	<b>(1,599)</b>	(3,784)
Loss on disposal of intangible fixed assets		<b>5,109</b>	
Loss on disposal of tangible assets		<b>19,427</b>	
<b>Cash provided by investing activities</b>		<b>9,711</b>	(130,528)
<b>INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>607,590</b>	371,758
Total cash and cash equivalents at 1st April 2022		<b>2,686,773</b>	2,315,015
<b>Total cash and cash equivalents at 31st March 2023</b>		<b>3,294,363</b>	2,686,773

There is no reconciliation of net debt as the charity has no debt at either year end.

The notes on pages 26 to 47 form part of these financial statements.

### 1 ACCOUNTING POLICIES

The following is a summary of the significant accounting policies which have been adopted in the preparation of these financial statements.

#### (A) ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015. The Statement of Financial Activities has been prepared on an activity basis.

Keep Britain Tidy meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

#### (B) FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity; the fund comprises the accumulated surpluses and deficits of unrestricted income and

expenditure. Restricted funds are those where the donor has imposed restrictions on the use of the funds which are binding. Income arising on restricted funds and expenditure incurred in respect of these funds are reflected through the Statement of Financial Activities.

#### (C) FIXED ASSETS, DEPRECIATION AND IMPAIRMENT

Fixed assets are stated at cost less accumulated depreciation/amortisation. Individual items costing more than £1,000 are capitalised as fixed assets. Depreciation/amortisation is provided to write-off the cost of fixed assets over their anticipated useful lives. A full year's depreciation is applied to tangible fixed assets in the first year of acquisition and is provided at the following rates:

Office and computer equipment	33 1/3% per annum
Office furniture, fixtures and fittings	20% per annum
Motor vehicles	20% per annum

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may

not be recoverable. The amortisation/depreciation of intangible fixed assets is calculated on an individual basis on the useful life of the asset and, where appropriate, the revenue streams directly associated with the asset.

Amortisation of intangible fixed assets is provided at the following rates:

Computer systems	20% per annum
Computer software	33 1/3% per annum
Intellectual property rights	Amortised in line with the associated revenue over 20 months

#### (D) INCOME AND DONATIONS

Income received for specific or general charitable purposes is reflected in its entirety in the Statement of Financial Activities, unless specific conditions exist which have not been fulfilled at the accounting reference date. Income receivable is reviewed on an entitlement, certainty and measurement basis. Income not meeting this criterion is treated as deferred income. Income earned from providing services is recognised to the extent that those services have been provided by the end of the financial year. Revenue from the Keep Britain Tidy Network relates to network membership. The membership entitles the subscriber to services, training and access to events available throughout the year. Income is therefore recognised evenly over the period of membership.

#### (E) DONATED SERVICES

The value of donated services and facilities provided to the charity are based on reasonable estimates of volunteer time, and on information provided by suppliers. The charity benefits from unpaid time given by both general and specialist volunteers. General volunteer time is not recognised in the accounts but is discussed and disclosed within the Trustees' Report. If the volunteers had not given their time then the charity would have had to pay, and there is a reasonable ability to place a sufficiently reliable monetary value on their contributions. The time is valued based on the value to the charity, using the speculated salary costs of an employee at an appropriate grade and undertaking duties suitable for the role undertaken, taking into account that the charity is committed to paying a living wage. This measure is also used as a useful proxy. This adheres to the principles set out in SORP module 6.

#### (F) EXPENDITURE

Expenditure is accounted for on an accruals basis. Redundancy payments are recognised in the year that they are committed. Costs of generating funds are those costs incurred in attracting voluntary income and in trading activities that raise funds.

Charitable activities include expenditure associated with campaigns, projects and programmes and include both the direct costs and support costs relating to those activities. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Support costs include central functions and have been allocated to activity cost categories mainly on the basis of their income. The charity is registered for VAT. Under the partial exemption rules, where applicable, costs and expenditure incurred are inclusive of VAT.

#### (G) LIABILITIES

Liabilities are reflected in the Statement of Financial Activities as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes legal or constructive obligations arising in relation to provisions or grants given.

#### (H) OPERATING LEASES

The charity classifies the leases for office accommodation, printing and other office equipment as operating leases because title to the building or equipment remains with the lessor. Rentals are charged against surpluses on a straight line basis over the period of the lease.

#### (I) CONSOLIDATION

Encams Enterprises Ltd was a subsidiary of Keep Britain Tidy during the period. The financial statements consolidate the accounts of Keep Britain Tidy and all its subsidiary undertakings ('subsidiaries'). The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

#### (J) PENSION COSTS

The charity operates a defined benefit pension scheme and a defined contribution scheme.

##### Defined benefit scheme

The scheme was closed to further accrual from 31 July 2008. The pension scheme assets are measured using market values. Pension scheme liabilities are measured using the projected unit actuarial method and are discounted at the current rate of return on a high quality corporate bond. The charity contribution towards the scheme deficit made in the financial period and the costs of administering the scheme are included in the operating costs of the charity. Actuarial gains and losses and other net movements on scheme assets and liabilities are recognised as other recognised gains and losses on the Statement of Financial Activities. See Note 21 for further disclosures.

##### Defined contribution scheme

This was operated from 1 August 2008. The scheme's assets are held separately from those of the charity. The annual contributions payable

are charged as expenditure to the Statement of Financial Activities.

#### **(K) PROVISIONS**

The provision covers remedial works for the Head Office and provides what is considered to be a best estimate for potential work for the re-instatement of internal fixtures and fittings.

#### **(L) GOING CONCERN**

The Trustees have considered the expected availability of funding, grants and contributions and the expected level of resources to be expended for at least 12 months following the approval of these financial statements. Based on this assessment, they have concluded that the preparation of these financial statements on the going concern basis is appropriate (see the Going Concern section of the report of the Trustees on page 15 of these accounts). The Trustees do not believe that there are any material uncertainties about the charity's ability to continue as a going concern.

#### **(M) FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument, and are offset only when the charity has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

#### **Financial assets**

Trade, group and other debtors (including accrued income) which are receivable within one year and do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at the transaction price less any amounts settled and any impairment losses.

A provision for the impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Subsequent reversals of an impairment loss that relate to an event occurring after the impairment loss was recognised, are recognised immediately in SOFA.

#### **Financial liabilities**

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are measured at the transaction price less any amounts settled.

#### **Derecognition of financial assets and liabilities**

A financial asset is derecognised only when the contractual rights to cash flows expire or are settled, or substantially all the risks and rewards of ownership are transferred to another party. A financial liability (or part thereof) is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

#### **(N) JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The key estimates and judgements in these financial statements relate to the value of donated services which is based on the salary of an employed officer performing similar duties and the valuation of the defined benefit pension liability which is dependent on a number of actuarial assumptions.

#### **Termination payments**

Termination benefits, including redundancy costs, are recognised when the Charity has the obligation to pay the benefits and they can be reliably measured.

## 2 DONATIONS (GROUP)

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Value of donated services				
Education - Eco-Schools Awards	-		-	-
Coastal Awards	16,295		<b>16,295</b>	11,880
Green Flag Awards	644,084		<b>644,084</b>	431,820
WaterCare Programmes	-		-	-
Waste Reduction Programmes	-		-	-
Campaigns - Great British Spring Clean	152,589		<b>152,589</b>	257,670
Donations	164,776		<b>164,776</b>	134,387
Professional services donated			-	-
	977,744	-	<b>977,744</b>	835,757

Volunteers provide support for judging our Green Flag, Coastal and Eco Schools accreditation programmes. They receive no remuneration for this but are reimbursed for direct expenses incurred visiting applicant sites. The value of their donated time is calculated on the basis outlined in accounting policies note 1E Donated Services.

Our Water Care programme managers work with local volunteer groups to improve the standards of waterways, beaches and water quality. The volunteers receive no remuneration for the time donated. The value of the donated time for volunteer group leaders is calculated on the basis outlined in accounting policies note 1E Donated Services.

The Great British Spring Clean campaign benefitted from 1,339 volunteer days in 2023 (2022: 2,703). Volunteers coordinate and organise members of the public in removing litter from their local area. The volunteers receive no remuneration for the time they donate. The value of the donated time for volunteer group leaders is calculated on the basis outlined in accounting policies note 1E Donated Services.

A total of 4,624 days (2022: 2,465 days) of volunteer time relating to volunteer coordinators and 'professional judges' time has been allocated for the purposes of calculating note 2 in line with the SORP.

Corporate donations include unrestricted donations made through the 5p carrier bag charge.

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Gift Aid Receivable from individual donations	(373,644)	-	<b>(373,644)</b>	-
	(373,644)	-	<b>(373,644)</b>	-



### 3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES (GROUP)

	Unrestricted Funds £	Restricted Funds £	<b>Total 2023 £</b>	Unrestricted Funds £	Restricted Funds £	<b>Total 2022 £</b>
Education	357,429	64,307	<b>421,736</b>	93,202	25,000	<b>118,202</b>
Volunteering and Community Engagement	93,155	514,433	<b>607,588</b>	264,473	218,926	<b>483,399</b>
Awards and Accreditation	866,408	37,500	<b>903,908</b>	728,291	12,500	<b>740,791</b>
Campaigns and Marketing	351,774	352,115	<b>703,889</b>	806,217	285,820	<b>1,092,037</b>
Services	1,228,595	381,548	<b>1,610,143</b>	1,218,465	341,518	<b>1,559,983</b>
Smoking-Related Litter	-	11,445,833	<b>11,445,833</b>	-	216,667	<b>216,667</b>
Other	75,484	153,812	<b>229,296</b>	95,292	53,663	<b>148,955</b>
<b>TOTAL</b>	<b>2,972,845</b>	<b>12,949,548</b>	<b>15,922,393</b>	<b>3,205,940</b>	<b>1,154,094</b>	<b>4,360,034</b>

### 4 COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S ACTIVITIES (GROUP)

	Direct Costs £	Support Costs £	<b>Total 2023 £</b>	Direct Costs £	Support Costs £	<b>Total 2022 £</b>
Education	260,614	37,299	<b>297,913</b>	178,443	65,328	<b>243,771</b>
Volunteering and Community Engagement	343,363	53,738	<b>397,101</b>	403,933	125,023	<b>528,956</b>
Awards and Accreditation	1,011,898	138,350	<b>1,150,248</b>	795,833	306,349	<b>1,102,182</b>
Campaigns and Marketing	637,896	75,768	<b>713,664</b>	790,136	349,080	<b>1,139,216</b>
Services	1,365,366	185,459	<b>1,550,825</b>	1,240,448	403,264	<b>1,643,712</b>
Smoking-Related Litter	5,760,884	969,258	<b>6,730,142</b>	31,463	56,037	<b>87,500</b>
	<b>9,380,021</b>	<b>1,459,872</b>	<b>10,839,893</b>	<b>3,440,056</b>	<b>1,305,281</b>	<b>4,745,337</b>
Restricted Funds			<b>10,608,988</b>			<b>1,598,818</b>
Unrestricted Funds			<b>230,905</b>			<b>3,146,519</b>
			<b>10,839,893</b>			<b>4,745,337</b>

We do not allocate costs to fundraising costs as although there are a small amount of costs it is deemed immaterial.

All costs related to fundraising for the GBSC are considered to be expenditure relating to our charitable activities.

## 5 ANALYSIS OF COSTS (GROUP)

### ANALYSIS OF SUPPORT COSTS 2023

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2023 Total £
<b>CHARITABLE ACTIVITIES</b>							
Services	36,703	31,534	65,932	26,407	12,600	12,283	<b>185,459</b>
Education	7,382	6,342	13,260	5,311	2,534	2,470	<b>37,299</b>
Volunteering and Community Engagement	10,635	9,137	19,104	7,652	3,651	3,559	<b>53,738</b>
Awards and Accreditation	27,380	23,524	49,184	19,699	9,400	9,163	<b>138,350</b>
Smoking-Related Litter	191,819	164,806	344,574	138,011	65,852	64,196	<b>969,258</b>
Campaigns and marketing	14,996	12,883	26,936	10,787	5,149	5,017	<b>75,768</b>
	288,915	248,226	518,990	207,867	99,186	96,688	<b>1,459,872</b>

### ANALYSIS OF SUPPORT COSTS 2022

	Executive £	Establishment £	Finance & Admin £	ICT £	HR £	Governance £	2022 Total £
<b>CHARITABLE ACTIVITIES</b>							
Litter and Place Services	24,667	75,668	29,849	18,114	9,831	18,358	<b>176,487</b>
Education	9,131	28,010	11,049	6,705	3,639	6,796	<b>65,330</b>
Volunteering and Community Engagement	17,473	53,602	21,144	12,832	6,964	13,005	<b>125,020</b>
Awards and Accreditation	42,817	131,346	51,812	31,443	17,065	31,867	<b>306,350</b>
Centre for Social Innovation	17,225	52,841	20,844	12,650	6,865	12,820	<b>123,245</b>
Smoking-Related Litter	7,832	24,025	9,477	5,751	3,121	5,829	<b>56,035</b>
Campaigns and Marketing	48,789	149,669	59,040	35,829	19,445	36,312	<b>349,084</b>
Waste Insights	14,498	44,474	17,544	10,647	5,777	10,790	<b>103,730</b>
	182,432	559,635	220,759	133,971	72,707	135,777	<b>1,305,281</b>

## 6 NET MOVEMENT IN FUNDS (GROUP)

	2023 £	2022 £
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	10,559	21,181
Amortisation of computer software and systems owned by the charity	36,461	21,926
Auditor's Remuneration: Audit fee	31,800	33,812
Auditor's Remuneration: Corporation Tax computations	2,100	
Auditor's Remuneration: VAT advice	6,058	
Auditor's Remuneration: additional fees for prior year	2,000	
Operating lease rentals: Land & Buildings	76,760	94,984
Operating lease rentals: Other	4,636	4,636

## 7 TAXATION

As a charity the company is exempt from tax on income and gains falling within chapter 3 part II Corporation Tax Act 2010 in S256 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## 8 STAFF COSTS (GROUP)

Total Emoluments, including National Insurance contributions, pension contributions and benefits in kind amounted to:

	2023 £	2022 £
Staff Costs	2,150,514	1,818,205
National Insurance Contributions	224,469	177,901
Pension Contributions (Group Personal Plan)	157,632	131,786
Agency	43,421	5,850
	2,576,036	2,133,742
Benefits	14,434	18,384
	2,590,470	2,152,126

The above includes redundancy costs of £41,000 (2022 £9,665).

During the year an additional £2.5m voluntary contribution was made into the defined benefit scheme (now closed to new entrants). Bar one staff member, the members of this scheme no longer work for the charity.

## 8 STAFF COSTS (CONTINUED)

The average headcount of employees for the year allocated across the activities:

	2023	2022
Services	18	20
Education	3	3
Volunteering & Community Engagement	10	9
Awards and Accreditation	7	7
Campaigns and Marketing	7	7
Smoking-Related Litter	3	0
Administration and Management	11	10
	59	56

58 (2022 - 55) employees were accruing benefits under the Group Personal Pension Plans.

### Key management personnel

The key management personnel of the charity comprise the trustees and an executive team of 7 FTE (2022: 6 FTE) including the Chief Executive Officer, Finance Director, Chief Operating Officer, Director of Communications, Director of Smoking-Related Litter, Director of Services and the Marketing Manager.

The charity trustees are not paid nor receive other benefits but can claim expenses. Details of the expenses paid to the trustees is provided in note 21. The total employee benefits paid to the executive team of the charity were £578,113 (2022: £461,151) including pension contributions of £38,212 (2022 - £29,515) and Employers National Insurance contributions.

No executive team members are accruing benefits under the Defined Benefit Scheme.

The employees' emoluments for the executive team fell into the following bands (9 individuals representing 7 FTE over the year):

	2023	2022
£1 - £30,000	3	3
£30,001 - £40,000	0	2
£40,001 - £50,000	1	0
£50,001 - £60,000	1	3
£60,001 - £70,000	2	0
£70,001 - £80,000	1	0
£80,001 - £90,000	0	0
£90,001 - £100,000	0	1
£100,001 - £110,000	1	0

There are no other staff members paid in excess of £60,000 per annum.

## 9 FIXED ASSETS (GROUP)

	Computer Systems £	Total £
<b>INTANGIBLE FIXED ASSETS</b>		
<b>Cost at 1 April 2022</b>	279,172	<b>279,172</b>
Additions during the year	52,798	<b>52,798</b>
Disposals during year	(138,061)	<b>(138,061)</b>
<b>Cost at 31 March 2023</b>	193,909	<b>193,909</b>
<b>Accumulated amortisation at 1 April 2022</b>	138,871	<b>138,871</b>
Charge for the year	36,461	<b>36,461</b>
Disposals during the year	(132,952)	<b>(132,952)</b>
<b>Amortisation at 31 March 2023</b>	42,380	<b>42,380</b>
<b>Net Book Value at 31 March 2023</b>	151,529	<b>151,529</b>
Net Book Value at 31 March 2022	140,301	<b>140,301</b>

	Computer Hardware £	Office Fixtures and Fittings £	Total £
<b>TANGIBLE FIXED ASSETS</b>			
<b>Cost at 1 April 2022</b>	63,744	65,999	<b>129,743</b>
Additions during the year	-	1,599	<b>1,599</b>
Disposals during the year	(63,744)	(67,598)	<b>(131,342)</b>
<b>Cost at 31 March 2023</b>	-	-	<b>-</b>
<b>Accumulated depreciation at 1 April 2022</b>	60,855	40,501	<b>101,356</b>
Charge for the year	689	9,870	<b>10,559</b>
Disposals during the year	(61,544)	(50,371)	<b>(111,915)</b>
<b>Depreciation at 31 March 2023</b>	-	-	<b>-</b>
<b>Net Book Value at 31 March 2023</b>	-	-	<b>-</b>
Net Book Value at 31 March 2022	2,889	25,498	<b>28,387</b>

## 10 DEBTORS

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade Debtors	<b>1,511,228</b>	1,120,806	<b>1,141,228</b>	1,050,806
Intercompany Debtor	-	-	<b>350,564</b>	163,002
Accrued Income	<b>2,103,623</b>	123,676	<b>2,091,773</b>	123,676
Prepayments	<b>308,017</b>	65,556	<b>308,017</b>	65,556
	<b>3,922,868</b>	1,310,038	<b>3,891,582</b>	1,403,040

## 11 CREDITORS

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade Creditors	<b>522,291</b>	307,489	<b>522,291</b>	307,489
Social Security and Other Taxes	<b>304,886</b>	329,606	<b>264,481</b>	317,223
Accruals	<b>53,188</b>	134,606	<b>51,188</b>	134,606
Other creditors	<b>45,997</b>	56,881	<b>45,997</b>	56,881
Deferred Income (Note 13)	<b>1,302,208</b>	1,588,543	<b>1,112,208</b>	1,588,543
	<b>2,228,570</b>	2,417,125	<b>1,996,165</b>	2,404,742

## 12 DEFERRED INCOME (GROUP)

	Unrestricted Funds £	Restricted Funds £	<b>Total 2023 £</b>	Unrestricted Funds £	Restricted Funds £	<b>Total 2022 £</b>
Income in advance brought forward	1,588,543	-	<b>1,588,543</b>	1,104,190	-	<b>1,104,190</b>
Income released in the year	(1,588,543)	-	<b>(1,588,543)</b>	(1,104,190)	-	<b>(1,104,190)</b>
Income deferred in the year	1,302,208	-	<b>1,302,208</b>	1,588,543	-	<b>1,588,543</b>
Income in advance carried forward	(1,302,208)	-	<b>(1,302,208)</b>	(1,588,543)	-	<b>(1,588,543)</b>
<b>MOVEMENT IN DEFERRED INCOME</b>	286,335	-	<b>286,335</b>	(484,353)	-	<b>(484,353)</b>

All deferred income relates solely to activity with the Company.

Income receivable is reviewed on an entitlement, probability and measurement basis. Income not meeting this criterion is treated as deferred income.

This relates primarily to significant projects that are often paid for in advance of the work being completed, and our accreditation income which is paid in advance of being assessed.

## 13 PROVISIONS FOR LIABILITIES AND CHARGES (GROUP)

	Dilapidations £	<b>Total 2023 £</b>	Dilapidations £	<b>Total 2022 £</b>
Balance brought forward at 1 April 2022	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>
Amount released in the year	-	-	-	-
Used during the year	-	-	-	-
Balance carried forward at 31 March 2023	(10,000)	<b>(10,000)</b>	(10,000)	<b>(10,000)</b>

This provision relates to expected decorating and carpeting dilapidations connected to the charity's head quarters, Elizabeth House. This is expected to be realised in 2024/25 (the end point of the lease).



## 14 UNRESTRICTED FUNDS (2022/23)

	Group							
	General Unrestricted £	Designated £	Pension Reserve £	2023 £	General Unrestricted £	Designated £	Pension Reserve £	2022 £
Balance of general fund at 1 April 2022	1,196,112	322,861	(3,804,000)	(2,285,027)	891,130	431,685	(4,975,000)	(3,652,185)
Transfer from unrestricted to restricted	-	-	-	-	-	-	-	-
Transfer between unrestricted funds	-	-	-	-	-	-	-	-
Retained unrestricted surplus for the financial year	931,740	119,515	2,644,000	3,695,256	304,982	(108,824)	461,000	657,158
Actuarial gain / (loss) on the defined benefit pension liability (Note: 22)	-	-	(730,000)	(730,000)	-	-	710,000	710,000
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2023</b>	<b>2,127,853</b>	<b>442,376</b>	<b>(1,890,000)</b>	<b>680,229</b>	<b>1,196,112</b>	<b>322,861</b>	<b>(3,804,000)</b>	<b>(2,285,027)</b>
Total unrestricted funds (general plus designated, excluding pension reserve)	<b>1,518,973</b>				<b>1,518,973</b>			

## 14 UNRESTRICTED FUNDS (2022/23) CONTINUED

	Company							2022 £
	General Unrestricted £	Designated £	Pension Reserve £	2023 £	General Unrestricted £	Designated £	Pension Reserve £	
Balance of general fund at 1 April 2022	815,713	322,861	(3,804,000)	(2,665,426)	815,300	431,685	(4,975,000)	(3,728,015)
Transfer from unrestricted to restricted	-	-	-	-	-	-	-	-
Transfer between unrestricted funds	-	-	-	-	-	-	-	-
Retained unrestricted surplus for the financial year	1,045,365	119,515	2,644,000	3,808,880	413	(108,824)	461,000	352,589
Actuarial gain / (loss) on the defined benefit pension liability (Note: 20)	-	-	(730,000)	(730,000)	-	-	710,000	710,000
<b>BALANCE OF GENERAL FUND AT 31 MARCH 2023</b>	<b>1,861,078</b>	<b>442,376</b>	<b>(1,890,000)</b>	<b>413,454</b>	<b>815,713</b>	<b>322,861</b>	<b>(3,804,000)</b>	<b>(2,665,426)</b>
Total unrestricted funds (general plus designated)	<b>2,303,454</b>				<b>1,138,574</b>			

### DESIGNATED FUNDS

	1 April 2022	Income	Expenditure	Transfer	31 March 2023	
Digital Infrastructure	93,129	-	(52,798)		40,331	For development of a new integrated CRM, website and accounting platform. Expected to be spent by 31 March 2024.
Green Flag Award Investment	184,016	39,500	-		223,516	To improve our digital offer and expand the programme reach.
Penetration Testing	27,000	-	-		27,000	Ensuring our systems are secure. Expected to be spent by 31 March 2024.
Equity, Diversity and Inclusion	12,500	-	(12,500)		-	Investing in EDI excellence across the organisation.
IT Equipment	6,216	-	(6,216)		-	Laptop purchases.
Fixed Asset Fund	-	-	-	151,529	151,529	Reflecting the net book value of our fixed assets.
	<b>322,861</b>	<b>39,500</b>	<b>(71,514)</b>	<b>151,529</b>	<b>442,376</b>	

## 15 RESTRICTED FUNDS – 2022/2023 (GROUP)

	1 April 2022 £	Income £	Expenditure £	Transfer (to) / from Unrestricted £	31 March 2023 £
<b>PROJECT FUNDS BY ACTIVITY:</b>					
<b>VOLUNTEERING AND COMMUNITY PROGRAMMES</b>					
Ocean Recovery Project	1,782	92,089	56,723	-	<b>37,148</b>
Rivercare	-	158,623	158,623	-	-
BeachCare	-	88,696	88,696	-	-
Litter Heroes PPL	19,129	175,025	177,471	-	<b>16,683</b>
	<b>20,911</b>	<b>514,433</b>	<b>481,513</b>	-	<b>53,831</b>
<b>AWARDS &amp; ACCREDITATION</b>					
Green Flag PPL	-	37,500	25,000	-	<b>12,500</b>
	-	<b>37,500</b>	<b>25,000</b>	-	<b>12,500</b>
<b>SERVICES</b>					
Waste - PPL	56,950	16,875	73,825	-	-
Monitoring, Evaluation, Accountability, Learning	-	30,035	20,452	-	<b>9,583</b>
Litter survey	-	70,000	70,000	-	-
Flytipping	-	20,250	20,250	-	-
Waste Prevention	-	16,875	16,875	-	-
Centre for Social Innovation	-	103,125	103,125	-	-
Love Parks evaluation	-	5,063	5,063	-	-
Local Authority strategy development	-	16,200	16,200	-	-
Waste - PPL	-	103,125	103,125	-	-
	<b>56,950</b>	<b>381,548</b>	<b>428,915</b>	-	<b>9,583</b>
<b>EDUCATION</b>					
Eco-Schools donations	-	26,807	20,807	-	<b>6,000</b>
Eco schools impact reporting - PPL	-	37,500	37,500	-	-
Eco-Schools PPL	-	-	-	-	-
	-	<b>64,307</b>	<b>58,307</b>	-	<b>6,000</b>
<b>CAMPAIGNS</b>					
Love Parks PPL	7,197	84,940	92,137	-	-
Litter Pact PPL	-	89,375	32,154	-	<b>57,221</b>
Anti-litter campaign PPL	5,176	-	5,176	-	-
Audience Segmentation Research PPL	-	40,300	13,433	-	<b>26,867</b>
School carbon reduction	-	37,500	37,500	-	-
GBSC PPL	-	100,000	83,333	-	<b>16,667</b>
	<b>12,373</b>	<b>352,115</b>	<b>263,733</b>	-	<b>100,755</b>

## 15 RESTRICTED FUNDS – 2022/2023 (GROUP) CONTINUED

	1 April 2022 £	Income £	Expenditure £	Transfer (to) / from Unrestricted £	31 March 2023 £
<b>SMOKING-RELATED LITTER</b>					
SRL Research	129,167	9,433,333	8,617,492	-	<b>945,008</b>
Smoking-Related Litter	-	2,012,500	670,833	-	<b>1,341,667</b>
	<b>129,167</b>	<b>11,445,833</b>	<b>9,288,325</b>	<b>-</b>	<b>2,286,675</b>
<b>OTHER PROJECT FUNDS</b>					
Strategic Planning PPL	-	86,800	28,933	-	<b>57,867</b>
Public enquiries officer - PPL	-	9,450	9,450	-	<b>-</b>
Equity, Diversity & Inclusion PPL	-	23,062	13,312	-	<b>9,750</b>
Carbon Training PPL	-	34,500	11,500	-	<b>23,000</b>
	<b>-</b>	<b>153,812</b>	<b>63,196</b>	<b>-</b>	<b>90,617</b>
<b>TOTAL RESTRICTED FUNDS</b>	<b>219,401</b>	<b>12,949,548</b>	<b>10,608,988</b>	<b>-</b>	<b>2,559,961</b>

The categories above reflect the charity's programmes of activity. The detailed lines beneath each category reflect the individual restricted donations held by each programme. To comply with the SORP further detail is provided below regarding major individual funds.

The above categories contain the following significant restricted funds:-

People's Postcode Lottery provides funding for multiple strands of work at Keep Britain Tidy. Funding includes support for Eco-Schools, The Great British Spring Clean, Love Parks, work on Waste reduction and litter minimisation along with Equity, Diversity and Inclusion.

£250,000 of People's Postcode Lottery funding was received in March 2023 to cover expenditure in 2023/24 for core work on strategic planning, EDI work, carbon training; campaigning work on GBSC, Litter Pact and audience segmentation analysis; Litter Heroes support and Monitoring, Evaluation, Accountability and Learning.

Water Care Programmes: funding was received from Anglian Water (RiverCare) helping us manage and support volunteer groups in looking after their local environment.

Education: Multiple corporations funded local elements of our Eco-Schools programme.

Cleanstreets CIC have provided funds for research into Smoking-Related Litter.

Turning Tides is a project funded jointly by the Environment Agency and United Utilities to support beaches on the Northwest coast.

Volunteering and Community: The Ocean Recovery Project saves fishing nets from the sea and sends them for recycling. The BeachCare and RiverCare projects use volunteer support to improve these environments.

The Green Flag fund is for our work to improve the Green Flag accreditation scheme.

These Eco-Schools donations are restricted for particular purposes

The Smoking-Related Litter funds represent Year 1 and Year 2 respectively of our Clean Streets funded work to assess the scale of this litter type, research best strategies to reduce this littering, and launch a national campaign to disseminate the findings.

## 16 ANALYSIS OF NET ASSETS BETWEEN FUNDS (GROUP)

	Intangible Fixed Assets £	Tangible Fixed Assets £	Net Current Assets £	<b>Total 2022 £</b>	Intangible Fixed Assets £	Tangible Fixed Assets £	Net Current Assets £	<b>Total 2021 £</b>
Restricted Funds	-	-	2,559,961	<b>2,559,961</b>	-	-	219,401	<b>219,401</b>
Unrestricted Funds (including pension reserve)	151,529	-	528,700	<b>680,229</b>	140,301	28,387	(2,453,715)	<b>(2,285,027)</b>
	<b>151,529</b>	<b>-</b>	<b>3,088,661</b>	<b>3,240,190</b>	<b>140,301</b>	<b>28,387</b>	<b>(2,234,314)</b>	<b>(2,065,626)</b>

## 17 CONTINGENT LIABILITIES

There were no known contingent liabilities at 31st March 2023 (2022-£nil).

## 18 CAPITAL COMMITMENTS

Capital Commitments authorised and contracted at 31st March 2023 amounted to £nil (2022-£nil).

## 19 INDEMNITY INSURANCE

The Trustees and Officers of the Company are indemnified out of the assets of the Company against any liability incurred in that capacity in defending any proceedings in which judgement is given in favour or in which there is an acquittal or in connection with any application in which relief is granted by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the Company. The annual premium which covers the Company is £10,000 (which includes trustee indemnity insurance cover) and also includes cover for former associated companies.

## 20 PENSIONS

With effect from 1st August 2008, the Charity set up a Group Personal Pension Scheme, which operates on a defined contribution basis.

In addition, the Charity operated a staff contributory pension scheme providing benefits for each complete year of pensionable service up to 31st July 2008. The Charity is the only significant employer in the scheme and takes responsibility for all of the liabilities it is appropriate to account for the scheme under the FRS 102 rules. The scheme is an exempt approved scheme under the terms of the Income and Corporation Taxes Act 1988 and is set up by a Trust deed administered by Trustees and funds are held separately from those of the Charity.

Benefits accrued at the rate of one-sixtieth of final pensionable earnings for each year of pensionable service up to 31st March 2004. Commencing 1st April 2008, the Pension Trustees changed the scheme but maintained the final salary element, benefits to accrue at the rate of one-eightieth of final pensionable earnings for each year of pensionable service; there was no change in contribution rates. The plan ceased all future service benefit accrual with effect from 31st July 2008 so that all members' benefits are now paid up. The pension charge for the year to 31st March 2023 was £64,000 (2022: £104,000).

A formal actuarial valuation was carried out at 31 March 2023. The pension deficit as at 31 March 2023 is £1,890,000 (2022: £3,804,000). Future contributions are being negotiated with the Trustees of the scheme. The Charity is the principal employer and paid approximately £2,708,000 to reduce the deficit this year (2022: £565,000). Keep Britain Tidy will continue to make contributions in line with the terms agreed at the last triennial review until any new scheme of payments is agreed. Based on the current schedule of contributions dated March 2020, the charity expects to pay contributions in the region of £250,000 to the scheme during the next accounting period.

The major assumptions used by the actuary were as follows:

### AVERAGE FUTURE LIFE EXPECTANCY FROM THE AGE OF 65 FOR PENSIONERS:

	Men	Women
Current	86.1	88.5
Future	87.1	89.1

## 20 PENSIONS CONTINUED

	31 March 2023	31 March 2022	31 March 2021	31 March 2020
Rate of increase in salaries	n/a	n/a	n/a	n/a
Rate of increase in pensions in payout				
Post 1 April 2005	2.15%	2.25%	2.05%	1.60%
April 2004 to March 2005	2.80%	3.10%	2.75%	1.90%
For other services	3.40%	3.55%	3.45%	3.20%
Rate of increases in inflation-linked pensions	2.80%	3.15%	2.75%	1.90%
Discount rate	4.60%	2.60%	2.20%	2.20%
Inflation assumptions (CPI)	2.80%	3.15%	2.80%	1.80%

	31 March 2023 £	31 March 2022 £	31 March 2021 £	31 March 2020 £
<b>ASSET VALUE</b>				
Property Funds	325,000	533,000	-	-
Bonds	5,226,000	5,018,000	5,191,000	3,244,000
Cash	261,000	359,000	335,000	105,000
Diversified Growth Fund	6,278,000	10,092,000	9,858,000	10,585,000
<b>TOTAL MARKET VALUE OF ASSETS</b>	<b>12,090,000</b>	<b>16,002,000</b>	<b>15,384,000</b>	<b>13,934,000</b>
<b>LONG TERM EXPECTED RATE OF RETURN</b>				
Equities	-	-	-	-
Bonds	4.6%	2.6%	2.2%	2.2%
Cash	4.6%	2.6%	2.2%	2.2%
Diversified Growth Fund	4.6%	2.6%	2.2%	2.2%
Actual return on scheme assets in the period	(6,122,000)	529,000	1,343,000	398,000
Present value of scheme liabilities	13,980,000	19,806,000	20,359,000	18,374,000
<b>DEFICIT VALUE OF THE SCHEME</b>	<b>(1,890,000)</b>	<b>(3,804,000)</b>	<b>(4,975,000)</b>	<b>(4,440,000)</b>

## 20 PENSIONS CONTINUED

	31 March 2023 £	31 March 2022 £	31 March 2021 £	31 March 2020 £
<b>ANALYSIS OF THE AMOUNT CHARGED TO THE STATEMENT OF FINANCIAL ACTIVITIES (SOFA)</b>				
Expected return on pension scheme assets	445,000	339,000	308,000	356,000
Interest on pension scheme liabilities	(509,000)	(443,000)	(399,000)	(476,000)
<b>NET INTEREST</b>	<b>(64,000)</b>	<b>(104,000)</b>	<b>(91,000)</b>	<b>(120,000)</b>
<b>Recognised in the SOFA as:</b>				
Cash contribution to the scheme deficit paid by the charity	(2,708,000)	(565,000)	(553,522)	(145,476)
Non cash other movements in the scheme deficit	2,644,000	461,000	462,522	25,476
<b>DEFINED BENEFIT PENSION SCHEME CONTRIBUTIONS AND NET INTEREST CHARGES</b>	<b>(64,000)</b>	<b>(104,000)</b>	<b>(91,000)</b>	<b>(120,000)</b>
Actual return less expected return on scheme assets	(6,567,000)	190,000	1,035,000	42,000
Changes in assumptions underlying the present value of scheme liabilities	5,837,000	520,000	(2,033,000)	162,000
<b>ACTUARIAL GAIN / (LOSS) RECOGNISED IN THE SOFA</b>	<b>(730,000)</b>	<b>710,000</b>	<b>(998,000)</b>	<b>204,000</b>
	31st March 2023 £	31st March 2022 £	31st March 2021 £	31st March 2020 £
<b>MOVEMENT IN PLAN ASSETS DURING THE YEAR</b>				
Fair value of plan assets at the beginning of the year	16,002,000	15,384,000	13,934,000	13,865,000
Expected return on plan assets	445,000	339,000	308,000	356,000
Actual return less expected return on pension assets	(6,567,000)	190,000	1,035,000	42,000
Contributions paid by employers	2,708,000	565,000	554,000	145,000
Benefits paid	(498,000)	(476,000)	(447,000)	(474,000)
Fair value of plan assets at the end of the year	12,090,000	16,002,000	15,384,000	13,934,000
<b>MOVEMENT IN PLAN LIABILITIES DURING THE YEAR</b>				
Opening defined benefit obligation	19,806,000	20,359,000	18,374,000	18,534,000
Interest on scheme liabilities	509,000	443,000	399,000	476,000
Benefits paid	(498,000)	(476,000)	(447,000)	(474,000)
Changes in assumptions underlying the present value of scheme liabilities	(5,837,000)	(520,000)	2,033,000	(162,000)
<b>CLOSING DEFINED BENEFIT OBLIGATION</b>	<b>13,980,000</b>	<b>19,806,000</b>	<b>20,359,000</b>	<b>18,374,000</b>
<b>DEFICIT IN THE SCHEME AT END OF THE YEAR</b>	<b>(1,890,000)</b>	<b>(3,804,000)</b>	<b>(4,975,000)</b>	<b>(4,440,000)</b>



## 20 PENSIONS CONTINUED

The Scheme's assets are currently invested in a mixture of cash, equities, bonds and a diversified growth fund. The overall expected return assumption has been aligned with the discount rate applied to the calculation of the scheme liabilities. The discount rate has been calculated using iBoxx Over 15 years Corporate Bonds Index for AA rated bonds (4.6% at the balance sheet date). This has been adjusted to reflect the duration of the liabilities and the range of yields within the index.

From 1st August 2008 when the final benefit scheme was closed to further accrual all members were entitled to inflation-linked deferred pensions and the link to salary was lost.

## 21 TRUSTEES' REMUNERATION AND EXPENSES

The directors of the company are the trustees under Charity Law and received no remuneration in 2023 (2022 : £NIL)

£1,070 reimbursement for travel and other costs in attending meetings was paid to two trustees during the year. (2022 - £nil).

## 22 OTHER COMMITMENTS

### OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases is as follows:

	2023 £	2022 £
<b>LAND AND BUILDINGS</b>		
Within one year	40,976	49,470
Two to five years	32,895	36,770
	<b>73,871</b>	<b>86,240</b>
<b>OTHER</b>		
Within one year	4,636	4,636
Two to five years	1,635	6,336
	<b>6,271</b>	<b>10,972</b>

## 23 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH INFLOW / (OUTFLOW) FROM CONSOLIDATED OPERATING ACTIVITIES (GROUP)

	Notes	2023 £	2022 £
Net outgoing resources before defined benefit pension scheme charges		<b>6,099,816</b>	450,821
Contributions to the defined benefit pension scheme	21	<b>(2,708,000)</b>	(565,000)
Bank Interest Receivable		<b>(39,572)</b>	(367)
Depreciation Charges	10	<b>10,559</b>	21,181
Amortisation Charges	10	<b>36,461</b>	21,926
(Increase) in Debtors		<b>(2,612,830)</b>	(243,695)
(Decrease) / Increase in Creditors		<b>(188,555)</b>	817,420
<b>Net cash outflow from operating activities</b>		<b>(188,555)</b>	817,420

## 24 SUBSIDIARY COMPANIES

Encams Enterprises limited is a wholly-owned trading subsidiary of the Charity (company no: 03111004).

The Charity holds £2 in share capital.

The registered office of Encams Enterprises limited is Elizabeth House, The Pier, Wigan, WN3 4EX.

Its memorandum of Association authorises the Charity to appoint or remove any directors from office.

Encams Enterprises Limited traded during the year and managed commercial sponsorship packages and collected commission on commercial agreements. Encams Enterprises transfers by charitable donation all profits from its activities to Keep Britain Tidy. £375,238 was paid in 2023 (2022: £75,785).

The amounts included within the consolidated accounts for the subsidiary company are:

	2023 £	2022 £
Turnover	401,069	662,959
Cost of Sales	401,069	662,959
<b>GROSS PROFIT</b>	<b>268,269</b>	380,434
Taxation	(1,493)	5,196
<b>PROFIT AFTER TAX</b>	<b>266,776</b>	375,238
Balance Brought Forward	375,238	75,785
Gift Aid Distribution	(375,238)	(75,785)
<b>BALANCE CARRIED FORWARD</b>	<b>266,776</b>	375,238
Current Assets	499,181	392,782
Current Liabilities	(232,405)	(17,544)
<b>NET ASSETS AT 31 MARCH</b>	<b>266,776</b>	375,238

## 25 RELATED PARTY TRANSACTIONS

During the year the charity charged the subsidiary a total of £130,740 (2022: £218,776) in relation to services provided in relation to running the GBSC. The subsidiary commitment to a donation under gift aid to the charity of £266,776 for this financial year (2022: £75,785 ).There were no other related party transactions during the year.

At the year end the subsidiary owed £430,483 to the charity (2022: the subsidiary owed £163,002 to the charity).

There were no other related party transactions during the year.

## 26 FINANCIAL INSTRUMENTS (GROUP)

The carrying amount of the financial instruments at 31 March were:

	2023 £	2022 £
Financial Assets:		
Debt Instruments, measured at amortised cost	1,141,228	1,050,806
<b>TOTAL</b>	<b>1,141,228</b>	<b>1,050,806</b>
Financial Liabilities:		
Financial Liabilities, measured at amortised cost	883,957	816,199
<b>TOTAL</b>	<b>883,957</b>	<b>816,199</b>

Debt instruments relate to trade debtors and debtors with our subsidiary.

Financial liabilities include trade creditors, accruals, other creditors and social security/taxes.

## ANALYSIS OF NET DEBT (GROUP)

	At 1 April 2022	Cash Flows	At 31 March 2023
Cash at Bank and in Hand	883,957	816,199	2,686,773

## 27 POST BALANCE SHEET EVENTS

On 20th April 2023 Keep Britain Tidy received a payment of £5.7m. £2.0m of this was recognised as accrued income in 2022/23, reflecting works completed before 31st March 2023. (2022: there were no significant post balance sheet events requiring disclosure).

## 28 FUNDS HELD AS AGENT

£7,942 is being held as an agent in relation to the National Litter Campaign for Defra.

£64,866 is being held as agent in relation to grantmaking from the Chewing Gum Taskforce.