



GREENER EALING LIMITED

MEETING OF THE BOARD OF DIRECTORS

WILL BE HELD AT 13:00 ON THURSDAY 14th SEPTEMBER 2023, BY MS TEAMS

AGENDA

Item No.	Agenda Title	Lead	Action	Paper/Verbal
1.	Apologies for Absence	MB	Information	
2.	Declarations of Interest (in respect of items on the agenda)	MB	Information	
3.	Annual Report and Financial Statements (Year end 31 March 2023)	MB	Approval	
	<ul style="list-style-type: none"> To approve the Annual Report and Financial Statements and authorise Mike Boulton to sign the Annual Report and Financial Statements on behalf of the board of directors of the Company. 			(3a)
	<ul style="list-style-type: none"> To approve the letter of representation to the auditors and authorise Mike Boulton to sign the letter of representation on behalf of the board of directors of the Company. 			(3b)
* See notes at foot of agenda.				
4.	2022/23 Financial Year Audit	KOL/KP	Approval	(see 3b)
5.	Minutes of the meeting held on 6th July 2023	MB	Approval	(5)
6.	Matters Arising	KOL	Information	(6)
Governance				
7.	Corporate Governance – Annual policy review:	KOL/LP		
	○ Register of Directors' Interests		Approval	(7a)
	○ Data Protection Policy		Approval	(7b)
	○ Health and Safety Policy		Approval	(7c)
	○ Environmental Policy		Approval	(7d)
	○ Quality Policy		Approval	(7e)
	○ Board Terms of Reference		Approval	(7f)

8.	Managing Directors Report	KOL	Information	(8)
9.	Combined Performance Report including HSEQ and Transport	KOL	Information	(9)
10.	Risk Management Report	KP	Information	(10)
11.	Finance Update	KP	Information	(11)

Board Forward Plan

12.	Board Forward Plan	KOL/LP	Information	(12)
13.	Any Other Business	MB	Information	
14.	Date of next meeting: 7 th December 2023		Information	

Present:	Mike Boulton	MB	Chair and Director
	Joanna Pavlides	JP	Director
	Kerry Stevens	KS	Director
Attendees:	Kevin O'Leary	KOL	Interim Managing Director, GEL
	Bill Gilmour	BG	Head of HR and Comms, GEL
	Katarina Pohancenikova	KP	Head of Finance, GEL
	Earl McKenzie	EM	Assistant Director Street Scene, LBE
	Helen Harris	HH	Director of Legal and Democratic Services, LBE
	Nicky Fiedler	NF	Shareholder Representative, LBE
	Mark Bradley	MBR	Beever and Struthers (External Audit) – to attend for items 3&4
	George Shillam	GS	Beever and Struthers (External Audit) – to attend for items 3&4
	Lizzie Purewal	LP	Waterstone/Bridgehouse Company Secretaries (minutes)

Apologies:

To Note the following:

- 3.1 **To note that for the financial year ended 31 March 2023:**
- (a) The letter of representation includes written representations by the directors of Company that they have fulfilled their responsibility for preparation of the financial statements in accordance with the CA 2006 and United Kingdom Generally Accepted Accounting



Practice, and that, to the best of their knowledge and belief and on the basis of having made such enquiries as the directors considered necessary, the directors are satisfied that they have provided the auditor with all relevant information and access as agreed in the terms of the audit engagement and that all transactions have been recorded and are reflected in the financial statements;

- (b) the directors are satisfied that the Company's annual report and financial statements give a true and fair view of the assets, liabilities, financial position and profit or loss of the Company; and
- (c) the directors have prepared the annual report and financial statements in accordance with the requirements of the CA 2006 and United Kingdom Generally Accepted Accounting Practice.

GREENER EALING LTD

**GREENER EALING LTD
ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2023**

COMPANY NUMBER 12136927

GREENER EALING LTD

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COMPANY INFORMATION

DIRECTORS:

Alison Reynolds (Resigned 10th July 2023)
Kieran Read (Resigned 30th January 2023)
Joanna Pavlides (Appointed 30th January 2023)
Kerry John Stevens (Appointed 30th June 2023)
Michael Gordon Boulton

COMPANY SECRETARY:

Waterstone Company Secretaries Ltd
Third Floor, 5 St. Bride Street
London
EC4A 4AS
United Kingdom

REGISTERED OFFICE:

Perceval House
14-16 Uxbridge Road
Ealing
London
W5 2HL
United Kingdom

AUDITOR:

Beever and Struthers
Statutory Auditor
Suite 9b
The Beehive Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS
United Kingdom

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STRATEGIC REPORT

This is the Strategic Report for Greener Ealing Ltd (the "Company") for the year ended 31st March 2023.

Business review

The Company's principal activity is to provide waste collection, street cleansing and other maintenance services on behalf of London Borough of Ealing Council under a five-year contract which commenced on 5th July 2020.

The Company continue to deliver small to medium size contracts outside of the main Services Agreement with London Borough of Ealing Council and continue to look for new service opportunities and growth.

This was a difficult year with the ongoing issues with HGV driver recruitment and retention continuing to dominate the operating environment. The cost-of-living crisis and the impacts on the war in Ukraine saw ever increasing cost pressures for fuel and other supplies. Despite all of this we have continued to deliver frontline services to a very high standard with all contract KPIs being maintained at a more than satisfactory standard.

Our strategy

Despite the challenging circumstances we continue to make good strategic progress through reviewing currently provided services, investing in better waste collection infrastructure, safer and more efficient waste collection rounds, clean streets and green spaces. At the same time we focused on controlling costs and emissions to achieve improved operating efficiency and reduced environmental impact.

Our strategy is structured around the Company values. These set out what we stand for and how we behave at work. These are the basis of how we deliver our vision of being one of the leading environmental service providers in West London.

For Greener Ealing Ltd our approach is:

Customer Comes First – remembering our purpose and doing our very best for the people we serve

Collaborative – with workmates and others – working together

Caring – about the health, safety, welfare and wellbeing of our employees

Committed – delivering services, to innovation, tackling problems and finding better ways of working.

Key performance indicators

Since the Company's creation in 2020, Greener Ealing has consistently delivered services to a significantly higher standard than the level delivered under previous contractual arrangements. This performance is particularly impressive given the operational restrictions created by the pandemic and the nationally recognised shortage of HGV drivers. During this time our business continuity plan agreed with the Council along with a committed workforce supported by improved management and working conditions, has ensured minimal disruption to scheduled services over this period. Whilst there remains room for improvement, the tables below show the considerable improvement in performance across all services included in the Company contract.

GEL management has established a high level dialogue between the Council and the Company via the half-yearly SLAPP meeting attended by the GEL Chair and the Deputy leader of the Council.

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Operational KPIs related to the services are measured on a monthly basis, with targets agreed and performance discussed with London Borough of Ealing Council.

The KPIs table below shows the performance improvements across all services:

KPI TABLE

KPI	Target	Mar'21	Mar'22	Mar'23
		Annual	Annual	Annual
Missed Rectification %	100% within 24 Hours	91%	100%	100%
Right First Time %	-	99.95%	99.96%	99.97%
Assisted Missed Collections	Zero	9	10	8
Refuse	< 100	56	42	44
Recycling	< 100	57	35	39
Food	< 100	44	47	39
Garden	< 100	158	233	35
Bulky Waste Service	100%	99%	92%	98%
Number of Complaints	-	167	62.25	25
Flytips SLA	95%	84%	95%	98%
Combined Streets A & B Inspection %	85%	81%	92%	95%

Since the Company was awarded the Environmental services contract in July 2020, there has been an increase in performance on year-by-year basis. The annual average figures shown in the KPI table above show positive progression on most of our KPIs with a reduction in missed collections against all categories.

Health & Safety

The Company's Health & Safety performance remains a key priority and is at the core of the Company's activities. With the recent standardisation of its processes and procedures, this has proven fundamental to how the business operates. The Company has adopted an integrated environmental approach to its Sustainable Development goals, giving reflection to recycling its waste and addressing lifecycle considerations.

Training and Industry Topic guidance, provides assurance of competences and standardisation, whereby resources ensures that the business aligns with Regulatory Bodies and operates within the boundary criteria of Legal Compliance. The Company has an in-house HSQE Team of SMEs including staff Wellbeing Provision with broad knowledge and experience, this provides and underpins the business with support on a day-to-day basis.

BSI Quality Assurance

This financial year Greener Ealing have implemented an Integrated Management System, which is designed to integrate all current processes within our business. By doing so we can work as a singular unit towards the same goals, increasing our efficiency and productivity within different services. We also wanted to provide a common language to measure and evaluate our performance.

In doing so we have achieved ISO Certification for 3 ISO standards,

- ISO 9001-Quality management standards to help work more efficiently and reduce product failures.
- ISO 45001-Health and safety standards to help reduce accidents in the workplace.
- ISO 14001-Environmental management standards to help reduce environmental impacts, reduce waste and be more sustainable.

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There's no doubt that the certifications we have gained demonstrates our commitment to achieving excellence in everything we do.

Covid-19

We have operated throughout the various stages of the Covid pandemic by maintaining all priority services as set out by Government. Following on from an agreed Business Continuity Plan, which is stress tested for suitability, we have succeeded to maintain essential services to residents and businesses alike. There has been a limited impact on the cost of providing services and therefore the impact on the company's financial statements has been limited in the year ending March 2023. In future years, the company assesses its risk to Covid-19 to also be low.

Brexit

The Board and Directors continue to monitor closely the potential implications on our business, including in particular, any potential changes to supply changes and availability of cost of labour as well as any operational and legislative impacts.

We have experienced delays in parts supply due to Brexit and legislative import rules being applied but have sought to find alternative suppliers within the United Kingdom. We continue to monitor and manage supply challenges ensuring service levels are not compromised.

War in Ukraine

The Company maintains close relationships with key suppliers that help to ensure it can identify early supply chain issues. Contracts are in place for key suppliers to mitigate commercial risks where possible.

Cost of living Crisis

The cost-of-living crisis continues to affect us all with the price of gas, electricity, mortgages and food significantly higher than they have been. In recognition of this GEL management has made the staff aware of the Hillingdon Credit union which provides low interest loans and financial planning advice. More recently, through our insurers, we have teamed up with independent mortgage advisors who are available to all members of staff who maybe considering obtaining a mortgage or re-mortgaging. There are no fees payable under this arrangement.

Climate change

The London Borough of Ealing Council, the Company parent company has declared a Climate Emergency and aims to make Ealing carbon neutral by 2030, taking into account both production and consumption emissions.

With the heavy Goods Vehicle (HGV) electrification infrastructure within the UK still not readily available, Greener Ealing within 2022/23 managed to achieve its set target of 126 tonnes which is equivalent to 7% reduction on CO2 by making operational as well as driver behaviour changes in reducing idling to a minimum. Large portion of the CO2 reduction achievement has been down to educating drivers on the GEL contract. The Company has started the EV transformation with 360 machine handler on our HWRC site changing to fully electric as well as our grounds contract has seen its first 3.5t electric vehicle go live.

Greener Ealing will continue to look at alternative fuel options to reduce the carbon footprint and with the Company making massive strides in achieving 126 tonnes (7%) in 2022/23, the Company

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will continue to educate, make operational adjustments wherever possible and look to optimise collection rounds/routes in achieving CO2 reduction in 2023/24.

Principal risks

Management continually monitors the key risks facing the Company together with assessing the controls used for managing these risks. The Company Board formally reviews and documents the principal risks facing the business on a regular basis.

The Company monitors revenue and costs compared to budget and hence profit before tax is a key indicator for the business. The Company's key objective is to manage the services contract within the fixed fee budget agreed by the Council. The delivery of services relies on the provision of labour, vehicles and plant. The effective management of directly employed labour and agency staff is key to delivery. Management accounts are produced monthly and reviewed by the Board on a regular basis.

Operational KPIs related to the services provided to the shareholder are also measured on a monthly basis, with targets agreed and performance discussed with the Council.

Directors' statement of compliance with duty to promote the success of the Company

The Directors of the Company must act in accordance with section 172 of the UK Companies Act 2006. The Directors are of the opinion that they have acted fairly and in good faith to promote the success of the Company for the benefits of its members.

The Directors have carried out these duties and have made decisions and undertaken short and long term strategies to maintain its financial performance and position. The Directors continue to recognise the importance of the Company's partnership with all stakeholders, including employees, members, suppliers, customers and the community, as well as maintaining its high standards of business conduct and reputation.

Employees and Equalities

GEL's Vision is to be recognised as one of the leading environmental service providers in west London and we know that we can only deliver this Vision through each of our employees pulling together.

The health, safety, welfare and wellbeing of our employees is a priority and we have a range of HR policies, approved by the GEL Board, that aim to promote dignity at work, equal opportunities and good working relations based on fairness, equality and inclusiveness. These are reviewed periodically.

We aim to "Nurture and build a diverse and representative workforce which, at all levels, broadly represents the community it serves, enabling it to better meet the service needs of our customers" (GEL Equality and Diversity Policy).

At the September 2022 meeting, the GEL Board agreed equalities objectives for 2022/23:

1. To increase the numbers of female HGV drivers employed on the contract

The shortage of HGV drivers in general has been a feature across industry during the past 2 years or so as a result of pandemic, Brexit and changing patterns of online shopping. Consequently, we have struggled to retain our existing HGV drivers in the face of financial rewards available elsewhere. Similarly, we have found it difficult to attract new HGV drivers (male or female). One of our strategies to deal with this has been to offer training to our existing workforce as HGV drivers. This has been a long process. We had considered offered

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training to our existing female staff but none of our front-line females have even a driving licence for a car, which is a prerequisite.

In addition, in partnership with Ealing Council colleagues, HGV driver training opportunities were made available to residents of the Borough with the understanding that successful candidates would then be available to work for GEL as HGV drivers. We had specified that females were underrepresented in the waste and recycling industry and therefore applications from them would be particularly welcomed. We obtained a few drivers through this route, but no females.

2. To increase the numbers of females generally across the workforce

Our numbers of females across the workforce (currently 6% - up slightly from 5% last year) has remained low in percentage terms. We acknowledge that this industry has traditionally been unattractive to females for various reasons and although we have taken a number of measures to seek to address this – such as specifying in adverts that females are underrepresented in the waste and recycling industry and therefore applications from them will be particularly welcomed - uptake is still very slow.

We are devising a new campaign to attract more females and have adjusted hours/contracts to enable female candidates to work term-time, or weekend only, etc.

We review workforce profile information annually and report findings and proposed actions to our Board. We have a diverse workforce but a heavy concentration of males to females (94%:6%). We know that the waste/environmental services industry has not traditionally been seen as an attractive career choice for females, but we are trying to encourage more females to consider this, through targeted advertising, being prepared to adapt shift patterns, etc, where this would help.

HR also surveyed female front-line staff on what they believe to be the good and bad points of working for GEL. Generally, the company is viewed favourably and those surveyed confirmed they would be happy to recommend GEL to female associates as a good place to work. We will continue our efforts to enhance our gender balance. In terms of senior roles, females and BAME employees are well represented.

Our workforce profile data shows 1% indicating that they have a disability, but we also note that 93.6% of staff positively indicate that they do not have a disability – which could suggest that the actual figure could be much higher. We know that staff may choose, for whatever reason, to not disclose a disability. The company's Equalities and Diversity policy outlines that we will guarantee to interview any candidate with a disability who on the basis of their application appears to be able to meet the requirements of the job. We are aware, nevertheless, of our obligations under the Equality Act, and have taken steps to make "reasonable adjustments" to enable employees to continue to work. Training, career development and promotion opportunities are available to all staff. During the past year (2022/23) we have supported a number of long-term sick employees who may be classified as having a "disability" under the terms of the Equality Act, to return to work through phased returns, reduced hours and alternative duties. We are keen to continue this support wherever necessary even after the return.

The Company engages with employees throughout the year through multiple communication channels such as face-to-face meetings, calls, recorded vlogs, newsletters, toolbox talks and our employee app, Blink. We also conduct an annual staff engagement survey and report the outcome to the Board. We publish Vision and Values and invite employees to work with us to make the Company one of the Leading Environmental Services companies in west London and across the capital. This is promoted at Induction and throughout the employee lifecycle.

The Company has created its own Training Academy which via Training Facilitators deliver both internal bespoke and externally accredited training schemes and support continued staff development across the complete range of disciplines. Induction refresher training is currently being provided to all staff, which includes reiteration of the company Vision and Values, in terms of

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expected behaviours, etc. Manager and supervisor training is carried out in house by the HR team. Opportunities for further training, apprenticeships etc, are made available to all.

Section 172 statement

Each director of the company has taken steps to act in the way they consider, in good faith, would be most likely to promote the cusses of the company for the benefit of members as a whole, and in doing so have regard (amongst other matters) to the matters below:

- The likely consequences of any decision in the long term. The Board has made principal decisions impacting the future of the company in line with the long term strategic objectives agreed with the ultimate parent company, the Council.
- The interests of the company's employees. The directors recognise that our employees are fundamental in everything we do. The success of our business depends on retaining, attracting and motivating a skilled workforce. Safety, Health, Environment and Quality remains at the forefront, with the onset of the Covid pandemic, we ensured that where possible our employees were able to work from home. Where home working was not possible, we introduced a Covid compliant method of work.
- The need to foster the company's business relationships with suppliers, customers and others. The company works closely with the Council, its principal customer to continue to deliver a high quality service. The Board priority is to have good relationships with suppliers, customers, both commercial and residential. Supplier payments are made in a timely manner.
- The impact of the company's operations on the community and the environment. We continually engage with various communities within the Ealing Borough and seek to listen to residents' feedback.
- The desirability of the company maintaining a reputation for high standards of business conduct. Company is focussed on being economically, environmentally and socially responsible. The directors regularly review the risks facing the Company, including those relating to compliance, legal and reputational. The framework keeps the Board informed and helps ensure that all decisions taken promote high standard of business conduct.
- The need to act fairly as between members of the company. The Directors make decisions and recommendations after taking into consideration the impact on all stakeholders and the alignment with our strategic objectives.

This report was approved by the Board of directors **Date** and is signed on its behalf by:

Michael Gordon Boulton

Chair

Date

Registered address:

Perceval House, 14-16 Uxbridge Road,

Ealing

London

W5 2HL

United Kingdom

GREENER EALING LTD

DIRECTORS' REPORT

The directors present their report and the audited financial statements of the Company for the year from 1st April 2022 to 31st March 2023.

Principal activities

The Company's principal activity is to provide waste collection, street cleansing and other maintenance services on behalf of London Borough of Ealing Council under a five-year contract which commenced on 5th July 2020.

Results

Profit before taxation for financial year amounted to £144,382 (2022: Profit before taxation - £460,821).

No dividends were paid in the reporting year.

Directors

The directors who served during the year and up to the date of signing the financial statements were:

Alison Reynolds – Non-executive Director (Resigned 10th July 2023)

Kieran Read - Non-executive Director (Resigned 30th January 2023)

Joanna Pavlides – Non-executive Director (Appointed 30th January 2023)

Kerry John Stevens – Non-executive Director (Appointed 30th June 2023)

Michael Gordon Boulton - Chair

Directors indemnities

The Company has made qualifying third-party indemnity provisions for the benefit of its directors which were made during the year and remain in force at the date of this report.

The Company holds directors' and officers' liability insurance cover for any claim brought against directors or officers for wrongful acts in connection with their positions.

Credit risk

The Company received majority of its revenue from London Borough of Ealing Council and therefore is not exposed to significant credit risk.

Market risk

The Company is exposed to inflationary cost pressures and the costs are monitored on a regular basis. The directors take appropriate action to mitigate the impact of any unexpected cost variances.

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Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing and future operations, the Company has entered into a loan agreement with London Borough of Ealing Council with available loan facility up to £2,500,000.

Disabled employees

The statement describing the Company's policy in respect of the employment of disabled persons by the company has been included in the Strategic Report.

Engagement with employees

The statement describing the action that has been taken during the financial year by the company with respect to its engagements with employees has been included in the Strategic Report.

Events since the balance sheet date

There are no significant subsequent events to report until the date of these financial statements.

Disclosure of information to the auditors

Each of the persons who are directors at the time when the Directors Report is approved has confirmed that:

- So far as each director is aware, there is no relevant audit information of which the Company's auditors is unaware; and
- Each director has taken all of the steps that they ought to have taken as a director in order to make themselves aware of any audit information and to establish that the company's auditor is aware of that information.

Going concern

The company is reliant on the continued financial support of its shareholder, which is expected to continue for the foreseeable future. London Borough of Ealing Council has confirmed via a letter of support its intention to continue to make available funds as are needed by the company for at least 12 months from the date of approval of the financial statements. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis.

Auditor

Beever and Struthers (registered office address: Beever and Struthers, Suite 9B, The Beehive Lions Drive, Shadsworth Business Park, Blackburn, BB1 2QS, United Kingdom) were appointed as auditor during the year.

This report was approved by the Board on **Date** 2023 and signed on its behalf by:

Michael Gordon Boulton

Chair

Date

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DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 101 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that to the best of our knowledge:

- the financial statements, prepared in accordance with the relevant financial reporting framework, give a true and fair view of the assets, liabilities, financial position and profit or loss of the company and the undertakings included in the consolidation taken as a whole;
- the strategic report includes a fair review of the development and performance of the business and the position of the company and the undertakings included in the consolidation taken as a whole, together with a description of the principal risks and uncertainties that they face; and
- the annual report and financial statements, taken as a whole, are fair, balanced and understandable and provide the information necessary for shareholders to assess the company's position, performance, business model and strategy.

This responsibility statement was approved by the Board of directors on **Date** 2023 and is signed on its behalf by:

Michael Gordon Boulton

Chair

Date

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF GREENER EALING LTD

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Greener Ealing Ltd (the 'company') for the year ended 31 March 2023 which comprise the Profit and Loss Account, the Statement of Financial Position, the Statement of Changes in Equity and notes to the financial statements, including a summary of significant accounting policies in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 101 "Reduced Disclosure Framework" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 101 "Reduced Disclosure Framework"; 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 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 Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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 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 Board with respect to going concern are described in the relevant sections of this report.

Other information

The directors 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.

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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 Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 Directors

As explained more fully in the directors' responsibilities statement set out on page 12, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the 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

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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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of laws and regulations that affect the Company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the Companies Act 2006 and tax legislation.
- We enquired of the management and reviewed correspondence and for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the Board have in place, where necessary, to ensure compliance.
- We gained an understanding of the controls that management have in place to prevent and detect fraud. We enquired of management about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks.
- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above.
- We enquired of management about actual and potential litigation and claims.
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

GREENER EALING LTD

Use of the audit report

This report is made solely to the 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 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 company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Mark Bradley BA FCA (Senior Statutory Auditor)

For and on behalf of

Beever and Struthers
Chartered Accountants
Statutory Auditor

Suite 9b
The Beehive Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

Date:

GREENER EALING LTD

PROFIT AND LOSS ACCOUNT

For the year ended 31st March 2023

	Notes	2023 £	2022 £
Turnover	3	22,848,157	22,402,446
Cost of Sales		(18,728,059)	(18,056,564)
GROSS PROFIT		4,120,098	4,345,882
Other Operating Income		1,216,184	808,632
Administrative Expenses		(5,071,666)	(4,574,164)
OPERATING PROFIT		264,616	580,350
Interest Receivable	8	4,628	289
Finance Costs	7	(124,863)	(119,818)
PROFIT BEFORE TAXATION		144,382	460,821
Taxation	6	(31,013)	(88,743)
PROFIT FOR THE YEAR		113,368	372,078
Actuarial gain arising on defined benefit pension scheme		161,213	9,193
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		274,581	381,271

The Company has no other comprehensive income during the current year and therefore no separate statement to present other comprehensive income has been prepared.

The notes on pages 20-32 form part of these financial statements.

GREENER EALING LTD

STATEMENT OF FINANCIAL POSITION

As at 31st March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Intangible assets	9	432,443	624,640
Tangible assets	10	5,416,690	5,862,640
		5,849,133	6,487,279
CURRENT ASSETS			
Debtors	11	647,717	1,010,879
Cash at bank and in hand	12	2,631,238	2,496,296
		3,278,955	3,507,175
Creditors: Amounts falling due within one year	13	(3,426,094)	(5,349,012)
Net current liabilities		(147,139)	(1,841,837)
TOTAL ASSETS LESS CURRENT LIABILITIES		5,701,994	4,645,442
Creditors: Amounts falling due after more than one year	14	(4,927,400)	(4,063,036)
Provision for liabilities: Defined benefit pension liability		(92,866)	(175,258)
NET ASSETS		681,728	407,148
CAPITAL AND RESERVES			
Called up share capital	18	1	1
Profit and loss account		681,728	407,147
SHAREHOLDER'S FUNDS		681,729	407,148

The notes on pages 20-32 form part of these financial statements.

The financial statements of Greener Ealing Ltd (registered number 12136927) were approved by the Board of directors on **Date** and were signed on their behalf by:

Michael Gordon Boulton

Chair

Date

GREENER EALING LTD

STATEMENT OF CHANGES IN EQUITY

For the year ended 31st March 2023

	Called up share capital £	Profit and loss account £	Total capital and reserves £
Balance as at 1st April 2021	1	25,876	25,877
Profit and total comprehensive income for the period	-	381,271	381,271
Balance as at 31st March 2022	1	407,147	407,148
Profit and total comprehensive income for the period	-	274,581	274,581
Balance as at 31st March 2023	1	681,728	681,729

The notes on pages 20-32 form part of these financial statements.

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023

1. GENERAL INFORMATION

Greener Ealing Ltd is a private limited company by shares incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is shown on page 3.

The company's main activities are to deliver waste, recycling, street cleaning, grounds maintenance and associated services to the residents of London Borough of Ealing.

2. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Financial Reporting Standard 101 (FRS 101) and in accordance with applicable accounting standards.

The financial statements are presented in sterling, which is the functional currency of the Company.

The financial statements have been prepared under the historical cost convention. The principal policies adopted are set out below.

As permitted by FRS 101, the company has taken advantage of the following disclosure exemptions from the requirements of IFRS:

- IFRS 2 Share-based payments paragraph 45(b), 46 - 52
- IFRS 7 Financial Instruments: disclosures
- IAS 1 Presentation of financial statements paragraph 10(d), 111, 134 - 136
- IAS 7 Statement of cash flows
- IAS 24 Related party disclosure paragraph 17
- IAS 36 Impairment of assets paragraph 134 and 135

2.1. Critical accounting estimates and judgments

The presentation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for revenues and expenses during the year and the amounts reported for the assets and liabilities at the statement of financial position date. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. The nature of estimation means that the actual outcomes could differ from these estimates.

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

The directors have determined that there are no critical accounting estimates or judgements that affect the amounts reported in these financial statements.

Tangible fixed assets

Other than investment properties, tangible fixed assets are depreciated over the length of the lease taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Pension and other post-employment benefits.

The defined benefit pension plans and other post-employment benefits are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long-term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific sector. Future salary increases and pension increases are based on expected future inflation rates for the respective sector. Further details are given in note 17.

2.2. Going concern

The directors have prepared cash flow forecasts for a period of eighteen months from the date of approval of these financial statements which indicate that, taking account of reasonably possible downsides, the company will have sufficient funds, through funding from the London Borough of Ealing, to meet its liabilities as they fall due for that period.

London Borough of Ealing Council has confirmed via a letter of support its intention to continue to make available funds as are needed by the company for at least 12 months from the date of approval of the financial statements.

2.3. Revenue recognition

Revenue in respect of goods and services provided is recognised when performance obligations are satisfied by transferring promised goods/services to the customer and is measured at the amount of the transaction price allocated to those performance obligations. At the year end, the Company accrues income relating to performance obligations satisfied in that year. Where the Company entitlement to consideration for those goods or services is unconditional a contract receivable will be recognised. Where entitlement to consideration is conditional on a further factor other than the passage of time, a contract asset will be recognised. Where consideration received or receivable relates to a performance obligation that is to be satisfied in a future year, the income is deferred and recognised as a contract liability.

2.4. Trade and other receivables

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade receivables are measured initially at fair value and subsequently measured using the expected credit loss model at amortised cost less provision for impairment.

2.5. Cash and cash equivalents

Cash is represented by cash on hand and demand deposit. Cash equivalents are highly liquid investment that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. The definition is also used for the statement of cash flows.

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

2.6. Financial instruments

Financial assets and liabilities are recognised on the statement of financial position when the Company becomes a party to the contractual provisions of the instruments.

Financial Assets

Amounts owned by group undertakings and other trade receivables are initially recognised at fair value and subsequently carried at amortised cost, reduced by any appropriate allowances for unrecoverable amounts. Cash comprises of cash held in the bank.

Financial Liabilities

The Company's financial liabilities consist of shareholder borrowing and trade and other payables. All of which are initially recognised at fair value and subsequently carried at amortised cost.

2.7. Trade and other payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade and other payables are measured at fair value, and subsequently at amortised costs. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8. Intangible assets – computer software

Intangible assets represent investment in Company's information software. Amortisation is provided on a straight – line basis and is charged to Cost of Sales.

Computer Software	5 years
-------------------	---------

2.9. Tangible fixed assets

Tangible fixed assets are stated at cost, less accumulated depreciation.

Depreciation is charged on tangible fixed assets on a straight- line basis over the expected economic useful lives which are as follows:

Leased Motor Vehicles	5-7 years
Leased Plants	5 years
Motor Vehicles	5 years
Plants	3-5 years
Computer Hardware	5 years
Property Refurbishment	5 years

2.10. Leases

The Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. The lease liability is

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

subsequently measured by increasing the carrying amount to reflect interest on the lease liability and by reducing the carrying amount to reflect the lease payments made.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term of the assets. The depreciation starts at the commencement date of the lease.

2.11. Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments.

2.12. Pension accounting policy

The Company participates in a group defined benefit schemes for qualifying employees, the Local Government Pension Scheme.

The scheme assets are measured at fair value. Scheme liabilities are measured on an actuarial basis using the projected unit credit method and are discounted at appropriate high quality corporate bond rates. The net surplus or deficit is presented separately from other net assets on the statement of financial position. This has been recognised within the defined benefit pension liability on the face of the statement of financial position.

The current service cost and costs from settlements and curtailments are charged against operating surplus. Past service costs are recognised in the current reporting year within the income and expenditure account. Interest is calculated on the net defined benefit liability. Remeasurements are reported in other comprehensive income. Refer to Note 17 for more details.

2.13. Taxation

The tax expense represents the sum of the tax currently payable.

Current and deferred tax are recognised in profit and loss, except when they relate to items that are recognised in other comprehensive income and directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting or a business combination, the tax effect is included in accounting for the business combination.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other year and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

profits will be available against which deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the year when the liability is settled or the asset is realised based on tax laws and rates that have been enacted or substantively enacted at the balance sheet date.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting year, to recover or settle the carrying amount of its assets and liabilities.

3. Turnover

Turnover arises from the provision of waste collection, street cleansing and related services within the UK.

The following categories of revenue were recognised in the year:

	2023 £	2022 £
Contractual Service Income	21,835,258	21,616,187
Additional Service Income	1,012,899	786,259
	22,848,157	22,402,446

All revenue has arisen in the United Kingdom.

4. Auditor's remuneration

Fees payable to the company's auditor for the audit of the company's financial statements for 2023 are £35,105 (2022: £30,500).

5. Employees

The average number of staff employed by the group during the financial year amounted to:

	2023 Number	2022 Number
Operational	322	318
Management and administration	19	18
	341	336

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

The aggregate payroll costs of the above for the year were:

	2023 £	2022 £
Wages and salaries	11,339,955	10,299,070
Social security costs	1,180,168	999,229
Other pension costs	552,005	700,011
	13,072,127	11,998,310

6. Taxation

	2023 £	2022 £
The tax charge for the period is:		
Current tax Result		
Current tax on profit/(loss) for the period	41,057	106,162
Current tax - prior year adjustment	(2,788)	962
Total Current Tax Result	38,269	107,124
Deferred Tax Result		
Origination and reversal of temporary differences	(13,541)	(17,075)
Deferred Tax - prior year adjustment	(1,380)	1,058.0
Impact of tax rate change	7,665	(2,364)
Total Deferred Tax Result	(7,256)	(18,381)
Total Tax Result	31,013	88,743

The reason for the difference between the actual tax charge for the year and the standard rate of corporation tax in the UK of 19% applied to profits for the year are as follows:

	2023 £	2022 £
Profit/(Loss) before tax	144,382	460,821
Expected tax charge/(credit) based on the standard rate of United Kingdom corporation tax at the domestic rate of 19%	27,432	87,556
Effects of unused tax losses and attributes not recognised as deferred tax assets	-	
Items not tax deductible	84	1,531
Prior Year adjustment	(4,168)	2,020
Impact of tax rate change	7,665	(2,364)
Total Tax Result	31,013	88,743

In the Spring Budget 2021, the Government announced that from 1 April 2023 the corporation tax rate will increase to 25%. At the balance sheet date, the proposal to increase the rate to 25% had been substantively enacted, and therefore its effects are included in these financial statements.

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

7. Interest payable and financing costs

Interest payable and financing costs in the year were:

	2023 £	2022 £
Interest payable on loans	3,985	-
Interest payable on lease liabilities	119,470	118,363
Other finance costs	1,408	1,455
	124,863	119,818

8. Interest receivable

Interest receivable in the year was:

	2023 £	2022 £
Interest receivable on bank deposits	(4,628)	(289)
	(4,628)	(289)

9. Intangible assets

	Computer Software £	TOTAL £
Cost		
At 1st April 2022	923,162	923,162
Additions	-	-
At 31st March 2023	923,162	923,162
Amortisation		
At 1st April 2022	298,522	298,522
Charge for the period	192,197	192,197
At 31st March 2023	490,718	490,718
Net book value at 31st March 2022	624,640	624,640
Net book value at 31st March 2023	432,443	432,443

The intangible fixed assets are secured by loan facilities of £2,500,000 which are secured by debenture, in place from 23 July 2021. The facilities and debenture agreement are with the company's parent the London Borough of Ealing Council.

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

10. Tangible fixed assets

	Right-of-use assets		Motor Vehicles	Plant	Computer Hardware	Property	TOTAL
	Motor Vehicles	Plant					
	£	£		£	£	£	£
Cost							
At 1st April	8,134,924	688,211	26,800	103,052	46,693	13,902	9,013,582
Additions	-	-	-	93,264	12,020	-	105,284
Lease Modification	1,122,666	-	-	-	-	-	1,122,666
Write off	-	-	-	(1,040)	-	-	(1,040)
At 31st March 2023	9,257,590	688,211	26,800	195,276	58,713	13,902	10,240,492
Depreciation							
At 1st April	2,855,484	240,874	8,463	31,871	10,206	4,044	3,150,942
Charge for the period	1,474,508	137,642	5,642	39,288	13,130	3,033	1,673,243
Write off	-	-	-	(383)	-	-	(383)
At 31st March 2023	4,329,992	378,516	14,105	70,776	23,336	7,077	4,823,802
Net book value at 31st March 2022	5,279,440	447,337	18,337	71,182	36,486	9,858	5,862,640
Net book value at 31st March 2023	4,927,598	309,695	12,695	124,501	35,377	6,825	5,416,690

The Company has taken motor vehicles and plant on lease from London Borough of Ealing Council. The lease term for majority of the vehicles and all plants is 5 years of which 2 years of lease is remaining. In July 2022, the Company has extended the lease on 37 refuse vehicles to 7 years. As at 31st March 2023 the net book value of right-of-use assets was £5,237,293.

The tangible fixed assets are secured by loan facilities of £2,500,000 which are secured by debenture, in place from 23 July 2021. The facilities and debenture agreement are with the company's parent the London Borough of Ealing Council.

11. Debtors

	2023	2022
	£	£
Trade debtors	17,868	16,459
Amounts owed from parent company	146,935	89,067
Prepayments	364,989	315,187
Accrued Income	117,926	580,316
	647,717	1,001,030
Deferred tax asset (note 16)	-	9,849
	647,717	1,010,879

The amounts owed from parent company are unsecured, interest free and have no fixed date of repayment.

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

12. Cash at bank and in hand

	2023 £	2022 £
Cash at Bank	50,587	196,081
Short Term Deposit	2,580,651	2,300,216
	2,631,238	2,496,296

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	703,775	763,239
Accruals	808,403	1,323,921
Other Creditors	59,504	56,194
Amount owed to parent company	-	1,091,203
Corporation tax (note 6)	41,057	106,162
Other taxation and social security payable	260,231	254,035
Lease liabilities (note 15)	1,553,123	1,754,258
	3,426,094	5,349,012

14. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Loans with the London Borough of Ealing	1,100,000	-
Lease liabilities (note 15)	3,806,688	4,063,036
Deferred tax asset (note 16)	20,712	-
	4,927,400	4,063,036

The loan with the London Borough of Ealing (parent company) is a result of start-up costs incurred by the parent company. The loan is on a principal repayment basis over the term of loan.

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

15. Lease liabilities

	Minimum lease payments		Present value of minimum lease payments	
	2023	2022	2023	2022
	£	£	£	£
Minimum lease payments				
Within one year	1,652,670	1,842,187	1,553,123	1,754,258
1-2 years	1,652,670	1,842,187	1,584,718	1,785,183
2-3 years	1,113,962	1,842,187	1,075,175	1,816,878
3-4 years	931,729	462,288	914,785	460,975
4-5 years	232,932	-	232,010	-
	<u>5,583,963</u>	<u>5,988,849</u>	<u>5,359,811</u>	<u>5,817,295</u>
Less: future finance charges	(224,152)	(171,554)	-	-
Present value of lease obligations	<u>5,359,811</u>	<u>5,817,295</u>	<u>5,359,811</u>	<u>5,817,295</u>

The total cash outflow for leases amount to £1,700,041 (2022: £1,843,217)

Lease liabilities are classified based on the amounts that are expected to be settled within the next 12 months and after more than 12 months from the reporting date.

The lease liability balances are attributed to London Borough of Ealing Council.

16. Deferred taxation

	2023	2022
	£	£
Fixed asset related temporary differences	44,849	33,966
Other temporary differences	(23,217)	(43,815)
Change in basis adjustments	(920)	-
Deferred tax (asset)/liability	<u>20,712</u>	<u>(9,849)</u>

17. Retirement benefit schemes

Defined contribution scheme

The Company operates defined contribution retirement benefit schemes for all qualifying employees. During the year the Company paid contribution of £469k to defined contribution scheme.

Defined benefit scheme

The Company participates in a group defined benefit scheme for qualifying employees. The employer contribution rate is 23.9%. The calculation for the disclosures is based on an actuarial valuation of the scheme as at 31st March 2023 by a qualified independent actuary.

The Local Government Pension Scheme has been estimated by Mercer Limited, an independent firm of actuaries. The main assumptions used by the actuary to calculate scheme liabilities of the Company were;

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

	2023	2022
	% p.a	% p.a
CPI Inflation	2.70%	3.40%
Rate of increase in salaries	3.95%	4.65%
Rate of increase in pensions in payment	2.80%	3.50%
Discount rate	4.90%	2.80%

The average future life expectancies at age 65 are as follows:

	2023	2022
Current pensioners (years)	22.0	22.9
Future pensioners (years)	23.3	24.4

The estimation of the defined benefit obligation is sensitive to the actuarial assumptions. These assumptions have led to the amounts determined as the Company's defined benefit obligations for the reporting year. However, the actual outcome may vary. Changes in market conditions that result in changes in the net discount rate can have a significant impact on the value of the liabilities reported. There is also uncertainty around life expectancy of the UK population. The value of current and future pension benefits will depend on how long they are assumed to be in payment.

The estimations in the sensitivity analysis have followed the accounting policies for the scheme, i.e. on an actuarial basis using the projected unit credit method.

The objectives of the scheme are to keep employers' contributions at as constant rate as possible. The agreed strategy is to achieve a funding level of 100% over the next 14 years. Funding levels are monitored on an annual basis.

The Company anticipates paying £178k to the scheme in financial year 2022/23.

An analysis of the defined benefit cost follows:

	2023	2022
	£	£
Administrative expenses	7,000	5,000
Current service cost	268,000	277,000
Net interest cost	3,000	-
Effect of curtailments or settlements	10,000	-
Remeasurements (liabilities & assets)	(199,030)	(11,350)
Pension expense recognised in the profit and loss account	88,970	270,650

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

Analysis of changes in plan assets during the year

	2023 £	2022 £
Fair value of plan assets at the beginning of the year	398,100	173,905
Interest on planned assets	14,000	5,900
Administrative expenses	(7,000)	(5,000)
Remeasurements (assets)	34,762	9,156
Contributions by employers	171,362	167,653
Contributions by members	45,272	46,487
Benefits/transfers paid	(13,000)	-
Fair value of the plan assets at the end of the year	643,496	398,101

Analysis of changes in benefit liabilities during the year

	2023 £	2022 £
Benefit obligation at beginning of period	573,359	246,166
Current service costs	268,000	277,000
Interest on pension liability	17,000	6,000
Remeasurements (liabilities)	(164,269)	(2,294)
Contributions by members	45,272	46,487
Curtailments	10,000	-
Benefits/transfers paid	(13,000)	-
Benefit obligation at the end of the year	736,362	573,359

18. Share capital

	2023 £	2022 £
<u>Allotted, called up</u>		
1 Ordinary share of £1 (2022: £1 each)	1	1
	1	1

The shares do not have a right to any dividend or distribution in a winding-up and are not redeemable. Each share has full voting rights.

19. Related party transactions

Related party transactions comprise of Chair fees of £13,300 (2022: £12,600).

20. Controlling party

The immediate and ultimate parent undertaking is the London Borough of Ealing Council.

GREENER EALING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st March 2023

The only group and therefore the largest and smallest undertaking in which the company's results are consolidated is that headed by London Borough of Ealing Council. Copies of the consolidated Statement of Accounts of London Borough of Ealing Council can be obtained from the registered office at 4th Floor, Perceval House, 14 – 16 Uxbridge Road, London, W5 2HL which is also the registered office of the London Borough of Ealing Council.

21. Subsequent events

There are no significant subsequent events to report until the date of these financial statements.



Audit Key Issues

Greener Ealing Ltd

Year Ending 31 March 2023

6 September 2023



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Introduction

Our audit of the financial statements of Greener Ealing Ltd is substantially complete. The purpose of this document is to bring to your attention the findings from our audit.

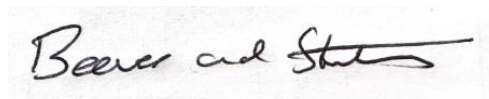
In order to comply with the provisions of the International Standard on Auditing (ISA) 260 – 'Communication of Audit Matters with those Charged with Governance' we are required to report to management on the findings of our audit, with particular reference to:-

- views about the qualitative aspects of the Company's accounting practices and financial reporting;
- the letters of representation;
- unadjusted misstatements;
- matters specifically required by other Auditing Standards to be communicated to those charged with governance (such as fraud and error);
- expected modifications to the auditor's report;
- material weaknesses in the accounting and internal control systems; and
- any other relevant and material matters relating to the audit.

We also take this opportunity to comment on the Company's performance for the year and to confirm our professional integrity, objectivity and independence.

We see effective communication as being a key part of our audit, and it is important that there is effective two way communication. We therefore welcome any feedback or questions regarding the conduct of the audit process.

This report is not intended to cover every matter which came to our attention during the audit. We do not accept any responsibility for any reliance placed on it by third parties. Our procedures are designed to support our audit opinion and cannot be relied upon to identify all weaknesses in systems or controls which may exist.



Beever and Struthers

Date: 6 September 2023

Key Audit Issues

The following table summarises the key audit issues we identified as requiring specific consideration and the audit procedures we undertook in relation to them.

Audit issues	Audit procedure	Conclusion
<p>Macroeconomic Conditions</p> <p>The wider economic environment is providing several challenges which are both directly and indirectly impacting the Company.</p> <p>There has been an 8.7% increase in Consumer Prices Index (CPI) in the past 12 months to May 2023. This will have an effect on the Company's direct costs.</p> <p>Further changes may occur in the upcoming months due to unsettled financial markets arising from the Ukraine crisis, and peaks and troughs in supply of materials and labour.</p> <p>This introduces additional audit risks in us arriving at our audit opinion. These include:</p> <ul style="list-style-type: none"> • Going concern including reduced future cash flows; • Fall in values in assets as part of the net pension liability recognised as well as potential increases in cash flow demands from pension providers. 	<p>Our work included a review of key estimates, judgements and assumptions in the financial statements and business plan, including going concern. We reviewed whether judgements and estimates have been made on an appropriate basis and adequately disclosed in the financial statements.</p> <p>In line with Auditing Standards, we will review judgements and estimates up to the point of signing the financial statements.</p>	<p>The audit was carried out remotely. We were provided with a trial balance, draft accounts and file of supporting documentation at the start of the audit. There were no issues regarding obtaining sufficient appropriate audit evidence. Staff were available during our visit.</p> <p>We will continue to review the management accounts. The forecast to date does not indicate any going concern issues.</p> <p>We have reviewed the latest business plan and cashflow forecasts. This shows performance in line with the short to medium term objectives agreed with the Council for 2023/24.</p>

Key Audit Issues

Audit issues	Audit procedure	Conclusion
<p>Finance Leases</p> <p>The Company has motor vehicles and plant equipment on lease from London Borough of Ealing Council. As at 31 March 2022 the net book value of these assets was £5,726,777 and the associated lease liability was £5,817,295.</p>	<p>Our audit work in this area included:</p> <ul style="list-style-type: none"> • Reviewing the lease agreements in place to ensure they are correctly treated; • Review the classification of leases as finance leases to determine whether they are classified correctly; • Reviewing the accounting treatment for the assets, liabilities and lease finance costs to ensure they are treated correctly; • Review the disclosures and the notes to the accounts at the final audit to ensure they comply with IFRS 16. 	<p>The assets, liabilities and finance costs were correctly accounted for and disclosed in the financial statements, and the disclosures in comply with IFRS 16.</p> <p>We tested a sample of amounts against the lease documentation and reviewed the workings for the liability. We also tested a sample of right of use assets to ensure that lease liabilities were complete.</p> <p>We identified no issues.</p>
<p>Defined Benefit Pension Scheme</p> <p>The Company participates in a Local Government Pension Scheme, the London Borough of Ealing Pension Fund, which is a multi-employer, defined benefit scheme.</p> <p>The total provision as at 31 March 2022 was £175,258 and there was an actuarial gain in the year of £9,193.</p> <p>The actuaries of the schemes will value the pension assets and liabilities for reporting purposes, and these will be included in the financial statements at 31 March 2022.</p>	<p>Our audit work in this area included:</p> <ul style="list-style-type: none"> • Discussing the process and arrangements for obtaining valuations from the schemes' actuaries, including the instructions given to the actuaries; • Reviewing the information provided by the actuaries to the Company; • Reviewing the actuarial valuations and the assumptions made by the actuaries to ensure assumptions are consistent with those used in 2020/21, or that any changes are understood and are reasonable; • Agreeing the pension disclosures to information provided by the actuaries; • Reviewing the accuracy of the journals processed at the year end; and • Reviewing the disclosures and the notes to the accounts at the final audit to ensure they comply with reporting requirements. 	<p>Mercer has provided the figures to be accounted for.</p> <p>There was an actuarial gain of £161k which has been disclosed as a movement in the current financial year in Other Comprehensive Income.</p> <p>We reviewed the key assumptions used around discount rates, pension increase rates and salary increase rates. We have compared the discount rate to a corporate bond yield curve, and compared the pension and salary increase rates to measures of inflation.</p> <p>We have compared the asset split for the Company's share of the scheme assets against the total asset split of the pension schemes and found no significant variances. We have also reviewed the pension scheme audit findings report for the year ended 31 March 2022 which is the latest one available, to gain assurance over the asset values.</p> <p>The financial statements show balances and disclosures in line with the actuarial reports.</p>

Key Audit Issues

Audit issues	Audit procedure	Conclusion
<p>Assessment of Fraud Risk ISA 240 "The Auditor's responsibility to consider fraud" requires us to consider the risk of fraud and the impact that this has on our audit approach. There is a presumed significant risk of fraud in two areas:</p> <p>Revenue Recognition Material misstatements due to fraudulent reporting often result from an overstatement of revenues, for example through premature revenue recognition or recording fictitious revenues. The auditor therefore presumes that there are risks of fraud in revenue recognition and considers which types of revenue may give rise to fraud risks.</p> <p>Management Override Under ISA 240 there is a presumed risk of management override of the system of internal controls.</p> <p>Material misstatements can arise from management overriding the controls which are in place or by manipulating the results to achieve targets and the expectations of the stakeholders.</p>	<p>Our audit work in this area included:</p> <ul style="list-style-type: none"> • Meeting management to discuss fraud related risks and the risk of material misstatement in the financial statements; • Reviewing the Group's anti-fraud policies; • Reviewing any relevant internal audit work; and • Reviewing the fraud register. • Assessing and testing the controls over income; • Assessing and testing the controls over cash and debtors and the segregation of duties in place; • Assessing the controls over the maintenance of supplier details and changes to bank account details; • Assessing the controls over the raising and approval of manual journals and accounting estimates. • Reviewing any journals raised after the management accounts for the year ended 31 March 2023 were produced; and • Considering the manipulation of the financial results through the use of journals and management estimates, such as provisions and accruals. 	<p>We have reviewed year end journals and their validity as part of our consideration of the completeness of the accounting records and no issues were identified.</p> <p>We have reviewed the process and controls over each income stream and conducted walk through reviews of the system. No issues were identified.</p> <p>We have reviewed the accounting estimates and the basis of their assessment and calculation.</p> <p>We have reviewed the authorisation of invoices in line with delegated authorities.</p> <p>We reviewed key control account reconciliations which were completed in a timely manner.</p> <p>We reviewed whether variances in year end figures could be adequately explained in relation to budget or prior year figures. No issues were identified with regard to management override.</p>

Key Audit Issues

Audit issues	Audit procedure	Conclusion
<p>Additional Work around IT Controls</p> <p>One of the International Standards on Auditing, ISA 315 Identifying and Assessing the Risks of Material Misstatement, has been updated for periods commencing on or after 15 December 2021, so applies to the Company for the first time this year. The standard has significantly enhanced auditors' approach to understanding entities, their environment and risk assessment activities to promote a more consistent and robust risk assessment process. Although auditors were previously required to consider IT controls, the revised ISA includes further considerations in relation to understanding the IT environment and IT general controls. Auditors are required to identify the IT applications and other aspects of the IT environment (such as databases, operating system and network) that are subject to risks arising from the use of IT, as well as to gain an understanding of information processing activities and identify risks arising from the use of IT.</p>	<p>In the course of the audit we:</p> <ul style="list-style-type: none"> • Reviewed policies relating to the IT security environment; • Reviewed whether IT security measures around passwords, access rights and administrator privileges; • Reviewed whether remote access and third-party access is authorised and restricted appropriately; • Reviewed whether the control environment has been configured to prevent unauthorised access to systems by limiting access points to the network; • Reviewed backup and recovery controls; • Reviewed whether changes made to the code of an application and its configuration parameters are authorised, developed and tested. • Reviewed any reporting and actions taken for IT incidents in the year; • Gained an understanding of the arrangements for 3rd party assurance of annual penetration test to IT safeguards; • Gained an understanding of the generation of reports, including the controls over report writing functions; • Gained an understanding of any transfers of data from one system to another; • Reviewed who has the ability to make a change to applications or databases and what the process for making the changes is; and • Reviewed and discussed GDPR policies and reviewed external assurance. 	<p>Our work didn't highlight any concerns over the IT controls or policies within the organisation.</p>

Ethics, Independence and Fees

We have reviewed our independence and confirm that, in our professional judgement, this firm is independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement partner, Mark Bradley, and the audit staff is not impaired.

The review included consideration of whether:

- the firm is dependent on the Company as a client due to the significance of the audit fee to the firm;
- the firm is owed significant overdue fees;
- there is any actual or threatened litigation between the firm and the Company;
- any benefits have been received by the audit team which are not modest;
- the firm has any mutual business interest with the Company;
- any members of the audit team have any personal or family connections with the Company or officers; or
- independence is impaired through the provision of services other than the statutory audit.

Non Audit Services

In addition to our work as the Company's external auditors, we have provided no other services to the Company.

Independence Declaration

We confirm that:

- We are not aware of any personal relationships between Beever and Struthers and the Company.
- Appropriate safeguards have been established for the provision of any non-audit services.
- We comply with the FRC's Revised Ethical Standard 2019 and in our opinion the firm is independent within the meaning of regulatory and professional requirements and the objectivity of the engagement partner and the audit staff is not impaired.

Qualitative aspects of Accounting Practices & Financial Reporting

Accounting Policies

FRS 101 requires entities to review their accounting policies regularly to ensure that they are appropriate to its particular circumstances for the purposes of giving a true and fair view. The Board of Directors play a key role in this process.

We have reviewed the Company's accounting policies as stated in the financial statements in detail and confirm that we judge them to be appropriate to provide relevant, reliable, comparable and understandable information.

Accounting Estimates

Key accounting estimates in the financial statements concern depreciation and the valuation of assets on conversion. We confirm that estimates have been made appropriately in line with our knowledge of the Company and the sector, and are disclosed satisfactorily in the financial statements.

Timing of Transactions

Our audit work confirmed that material transactions were recorded in the correct accounting periods. Accruals and prepayments were made for material items.

Going Concern

The financial statements have been prepared on a going concern basis. We have evaluated your assessment of the Company's ability to continue as a going concern and the disclosure made in the Report of the Board of Directors and we confirm that this assumption is appropriate.

Report of the Board of Directors

We reviewed other information in the document containing the financial statements. We confirmed that there is no material inconsistency between it and the financial statements.

Management Representation Letter

Statutory Audit

In accordance with ISA 580, we obtain written representation from management that they acknowledge their responsibility for preparing the accounts and have made all information available to us.

We will present our management representation letter for signing at the same time as the financial statements.

Audit Opinion

Statutory Audit Opinion

Our audit opinion on the financial statements for the Company for the year ended 31 March 2023 is unmodified.

We also require a signed letter of representation to be provided with the approved accounts.

Audit Adjustments

Our audit work is based upon an assessment of materiality to ensure there is no material misstatement contained in the financial statements. In assessing materiality we take into account both the materiality of the class to which the balance belongs and the overall impact of the balance on the income and expenditure account and balance sheet.

ISA 260 requires us to report to management on all uncorrected misstatements identified during the audit, and to include in this report how we have calculated materiality, and any misstatements identified during the audit which have been corrected.

We are not required to report on corrected or uncorrected misstatements we believe are clearly trivial.

Materiality

Our assessment of materiality was based on the first draft accounts received prior to the audit and calculated using a proportion of income, result for the period, net assets and liabilities and gross assets.

Our audit procedures have been designed to provide reasonable assurance that the financial statements are free of material misstatements. For the purpose of this audit, materiality has been calculated at £456,963. This has been calculated by reference to the turnover of the Company.

Profit Reconciliation

There were no adjustments made to profit.

Unadjusted Misstatements

There were no unadjusted misstatements identified during the audit.

Accounting & Internal Control Framework

ISA 260 requires that we report to those charged with governance any material weaknesses in internal control that we identify in the course of our audit work. A material weakness is one that could adversely affect the Company's ability to record, process, summarise, and report financial or other data so as to result in a material misstatement in the financial statements.

We have no recommendations to make from the work we performed on internal controls.

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* Please refer to our website www.beeverstruthers.co.uk for our latest terms and conditions of business.
A copy can be provided upon request.

INVESTORS IN PEOPLE
We invest in people Standard



Pareto
ALL MATTERS FINANCIAL

GREENER EALING LIMITED ("GEL")
MINUTES OF THE BOARD OF DIRECTORS' MEETING
HELD AT 13:00 HOURS ON THURSDAY 6th JULY 2023 BY MS TEAMS

Present:	Mike Boulton	MB	Chair and Director
	Alison Reynolds	AR	Director
	Joanna Pavlides	JP	Director
In attendance:	Kevin O'Leary	KOL	Interim Managing Director, GEL
	Bill Gilmour	BG	Head of HR & Comms, GEL
	Katarina Pohancenikova	KP	Head of Finance, GEL
	Nicky Fiedler	NF	LBE
	Helen Harris	HH	Director of Legal & Democratic Services, LBE
	Earl McKenzie	EM	Assistant Director Street Services, LBE
	Lizzie Purewal	BCS	Bridgehouse Company Secretaries (minutes)

1. Apologies for Absence

Action

- 1.1** MB welcomed those present. Apologies had been received from Kerry Stevens.

MB welcomed Nicky Fiedler, LBE, to her first meeting. NF would be replacing Darren Henaghan as the shareholder representative. MB noted that Kerry Stevens had been appointed as a director of GEL on 30th June.

2. Declarations of Interest

- 2.1** There were no conflicts of interest regarding items on the agenda.

3. Minutes of the Board – 27th April 2023

- 3.1** The minutes of the Board meeting on 27th April 2023 were **approved** with no changes.

4. Matters arising and Actions from the previous Board meeting

- 4.1** The Board discussed and **noted** the summary update of matters arising from previous Board meetings. NF agreed to pick up action 11.3 from 6th July on Eunomia.

Governance

5. HR Update

5.1 Drug and Alcohol Standard

- 5.1.1** BG explained that the Drug and Alcohol Standard formalised what had largely been GEL's approach since taking over the contract in July 2020, when employees transferred from Amey.

- 5.1.2** New Intelligent Fingerprint technology had been introduced to provide a quicker and more streamlined process, which was working well with the collection teams. BG commented that some employees had identified themselves as having an addiction and had been placed on the treatment program. GEL was committed to working with staff with addictions, provided they had identified this in advance.

- 5.1.3** KOL commented that drugs and alcohol was a real issue for the business and the industry in general. There was always a 10% chance, every time a test was carried out, that there would be someone with a substance they shouldn't have in their blood stream. It was something that GEL took seriously to ensure the right detection measures were in place. EM questioned whether the 10% was across the entire workforce. KOL explained that from his experience,

both previously in Islington and at GEL, 10 people were regularly tested and at least 1 person would fail.

5.1.4 AR observed that the responsibility was on staff to declare any prescription they were taking that might affect their ability to work safely. AR commented that London Transport and all the Train companies had very strict guidance on what medication was and was not permitted. AR questioned how staff would know what they could and couldn't take and whether any guidance had been referred to in formulating the standard. BG commented that he had worked together with Sandra Hewey, HSEQ and training manager, to review and update the relevant forms. Every new driver was required to complete an extensive questionnaire, which detailed things that might affect their ability to drive and questioned whether they were taking any medication for any condition that might impact their drug score. Staff holding safety critical roles had been made aware of this. Periodically a questionnaire was issued to existing drivers to ensure they understood the expected standards and to reinforce that drivers were required to identify any conditions that required medication.

5.1.5 Asked by JP how often staff were tested, BG commented that staff were tested periodically, new joiners were tested at the start of their employment, and if an incident occurred then the staff member involved would be tested. There were no plans to start testing across the workforce, tests would only apply to safety critical roles. KOL commented that the frequency of unannounced / random tests still needed to be determined. Testing would only take place for safety critical roles, where there was reasonable suspicion, if there had been a safety incident, or if it was a periodic, unannounced test.

5.1.6 JP questioned whether there were any trends, rising or falling, in terms of substances people were abusing. BG commented that the test provided an indication of whether people had cocaine, another narcotic, or alcohol in their system. BG commented that people that tested positive often resigned when the results of their test were disclosed.

5.1.7 MB observed that the Board were supportive of the Policy and testing, however more clarity was required on the frequency of periodic, unannounced, random testing. KOL commented that quarterly testing would be undertaken in the first instance, with a commitment to come back to the board on the results of any tests, in response to JP's question on the whether any trends had been identified **[ACTION]**. JP commented that when the policy was communicated to staff it should be made clear that it would be undertaken a minimum of once in a quarter and that people are not excused from other, additional testing, and that random testing would still apply, depending on circumstances. BG confirmed that messaging was being repeated to staff on the drug and alcohol position at GEL and a short piece had been communicated on Blink, in the past week, to remind staff that they might be subject to a random drug and alcohol test.

[KOL/BG]

5.1.8 AR observed that the standard seemed to indicate that GEL would tolerate a small amount of alcohol in the blood within the safety critical roles. AR questioned whether there should be zero tolerance. KOL commented that this point had been debated for safety critical roles and roles across the organization. It was concluded that the safety critical roles were the roles of most concern, and that action was unlikely to be taken against a person not in a safety critical role, whereas action would be taken in circumstances where people were clearly in breach of the law in terms of safety, such as driving or using heavy machinery. KOL suggested that, if necessary, once experience with testing has been gained this could be discussed again. MB recognized that it would be difficult to impose something harsher than the law. AR commented that other organisations took a zero-tolerance stance for safety critical roles and

suggested that this could be promoted as being for the safety of everyone, because a small amount of alcohol could still cause slight impairment.

5.1.9 HH referenced the Council's drug and alcohol policy and questioned whether GEL's Drug and Alcohol Standard mirrored the Council's policy. AR commented that the Council's policy was based on judgement and had been found to be difficult to apply. MB commented that GEL's Drug and Alcohol Standard was in line with general industry practice in the sector. The unions would be familiar with the format and content and from experience would be supportive so long as the organisation was treating this as a medical condition where appropriate and not a straight route to exit staff. EM commented that GEL should be in line with the industry standard, which would be supported by the Council.

5.1.10 The Board **approved** the Drug and Alcohol Standard and agreed to monitor progress and review the Standard in light of experience [**ACTION**].

[KOL/BG]

5.2 Violence and Aggression at Work Policy

5.2.1 BG explained that GEL had a duty of care to all employees to provide a healthy and safe working environment. Employees had the right to be treated with respect and dignity and to work in an environment where they felt safe from verbal abuse or threats of physical harm, from colleagues, members of the public or others. As a front-line service, interactions with residents and others, was an everyday feature of the job. Over recent months there had been occasions where members of staff had been threatened by members of the public and staff were asking what would be done to protect them. This policy was in response to reports from staff, to confirm the expectations GEL has of its staff and what support and protection they can expect in return. GEL would not tolerate any abuse towards staff, would report all such incidents to the Police and where necessary, would seek to prosecute offenders. The customer charter outlines the high-quality service customers are entitled to expect from GEL and if this was not being delivered then complaints should be made through the relevant channels. In return GEL expected that staff would be treated with respect.

5.2.2 AR observed that some front-line staff tended to tolerate low-level, poor resident behaviours and not report everything, making it difficult to get a clear picture of what was happening. AR questioned (1) whether there were any residents that were causing an issue and whether staff were encouraged to report incidents? (2) what communication had taken place with problem residents? The Council had template letters which were sent out in response to low-level, poor resident behaviours. The Council also had a Vexatious and Unreasonable Complainants Policy in place and records were kept of applicable incidents. AR and BG to discuss outside of the meeting to look at how the Council and GEL were dealing with these issues and what information could be shared, often different departments could experience issues with the same residents [**ACTION**]. BG welcomed the information flow for any vexatious residents.

[BG/AR]

5.2.3 BG referenced a report received from a female resident, in the past year, accusing a member of staff of being abusive to her. The resident had indicated that her landlord had video evidence of the incident, however, when contacted, the landlord explained the tenant was a vexatious person and produced a video showing the staff member had behaved properly.

5.2.4 HH commented that data protection issues would need to be considered in relation to the Cautionary Contact Database ("CCD"), to consider the extent to which the Council and GEL could share data. HH suggested that as a minimum, GEL should look to obtain its own CCD, as part of its duty of care to its workforce. It was important to know which properties to be aware of. Staff also needed to be informed that any issues should be reported accurately and timely.

AR commented that there had been an increase in the number of vexatious complainers and aggressive behaviours over the past year.

5.2.5 EM referenced two recent high-profile reports of bad crew conduct towards residents, which had occurred within a short timeframe, recognising that these had been dealt with swiftly and firmly. KOL explained that these were primarily issues of lewd behaviour against women from staff that now no longer worked for GEL. A message had been sent to the entire workforce and toolbox talks had been issued within days of the incidents, to make clear that this behaviour was unacceptable, and these messages would continually be reinforced. EM commented that the second incident had occurred the day after the portfolio holder had made a speech about the Council's efforts to educate the male population of the borough in relation to issues with violence against women.

5.2.6 MB questioned whether it was sensible to propose within the policy, that the body worn cameras be introduced to protect our workforce for designated roles. . . MB suggested that the policy should be updated to state that for areas of the workforce that were most vulnerable to work-related violence, it would be appropriate for body worn cameras to be worn. NF commented that the cameras installed on the GEL refuse vehicles installed were likely to pick up most incidents the crews encountered. BG to update the policy to state that body worn cameras would be utilised in the appropriate application **[ACTION]**. **[BG]**

5.2.7 Subject to the update in relation to body worn cameras, the Board **approved** the Violence and Aggression at Work Policy.

6.0 Annual Policy Governance Review - Anti-Fraud Policy, Risk Management Policy, Matters Reserved and Scheme of Delegation, and Financial Regulations

6.1 The Board **noted** that there had been no update to the Anti-Fraud Policy, Risk Management Policy, Matters Reserved and Scheme of Delegation.

6.2 The Board **noted** that there had been no reports of suspected fraud in the last 12 months.

6.3 The Board **approved** the wording amendment in the GEL Financial Regulations Capital Expenditure.

Strategy, Project & Operations

7.0 Managing Director's report & update on business objectives

7.1 KOL provided an overview of the Managing Director's report, and the following was discussed:

- 7.2**
 - Contract performance remained good.
- 7.3**
 - The Graffiti contract had started and was performing within the required service level agreement.
- 7.4**
 - Work was progressing on the Deed of Variation, the final agreement on the contract indexation mechanism still needed to be agreed. Once finalised a paper would be provided on the dividend policy for 2024/25.
- 7.5**
 - A 5% pay increase had been put forward to the GMB who were currently consulting with their members. It was understood that the GMB was recommending this be accepted. The agreement with the Council was that they would pick up anything above the 2.5% increase which had been provisioned. GEL would therefore be looking to recover that additional cost from the Council.

- 7.6
- The Parking Enforcement Contract was progressing. Depot space remained a challenge. Arrangements had been made for SERCO to come into the depot up to the end of March 2024. KOL requested assistance from NF to resolve this issue going forward **[ACTION]**. A detailed session had taken place with the Council regarding service specification. Discussions were underway with the British Parking Association (“BPA”) regarding membership. Initial contact had been made with the local management of SERCO; however, GEL required the Council to broker the provision of the necessary Employers Liability Information (ELI) in relation to the transfer. [KOL/NF]
- 7.7
- Vehicles and Plant – GEL’s vehicles were now starting their 4th year of operation. The leases on some of the larger vehicles had been extended to 7 years and some of the smaller vehicles and plant on 5-year leases had been retained. Given the time it takes to procure vehicles and equipment it was proposed that the situation be reviewed over the next few months to consider the available options.
- 7.8
- Special Educational Needs, Home to School Transport – Although not identified as a potential area for GEL growth, KOL had been in early discussions regarding Home to School Transport Services in Ealing.
- 7.9
- Reasonable progress had been made on efficiencies.
- 7.10
- A progress update on action plans for the Business Plan 23/24 objectives would be provided to the next Board in September.
- 7.11
- The Strategic Leadership and Partnership Panel (SLAPP) was scheduled to take place on 13th July between the GEL Chair and the Council’s Deputy Leader, to look back at the previous performance for 22/23.
- 7.12
- The BSI accreditations certificates were awarded on 8th June 2023. A thank you letter would be drafted to Sandra Hewey and signed by MB, for the guiding the team through this difficult process **[ACTION]**. GEL was 1 of only 2 organisations out of 150 that had received awards for all three standards: Quality ISO 9001, Environmental ISO 14001 and Health and Safety ISO45001, [KOL]
- 7.13
- EM referenced the Eunomia report and observed that GEL had a lot going on in relation to the taking on of parking services, discussions regarding school transport and the procurement strategy for the fleet. Consideration was also being given to the possibility of GEL taking on state service for care taking. EM questioned GEL’s capacity, commenting that parking was currently working well and the Council wanted to be sure that GEL would be able to take this on and maintain the level of service delivery currently in place. EM suggested a discussion take place outside of the Board to ensure the requirements were understood and the support would be in place. KOL confirmed he was cognisant of the pressures of taking on the parking contract and the capacity that was required. KOL confirmed that a project manager had been recruited to assist with the parking projects and a member of the parking industry had been engaged to assist in terms of documentation. Decisions were required in respect of the TUPE in of the existing structure. The approach to the wider contract had been to bring it over, look what was in place and then resolve any issues. KOL was reasonably confident that GEL was on top of what needed to be done in relation to parking, however, was open to discuss this to ensure everything was covered. KOL recognised that the consequences of any service slippage in parking would quickly become financially acute for the Council. It was important that GEL had the right service in place from Day 1. KOL commented that there were some fundamental issues regarding the contract, the KPIs, and the notion that the relationship was more of a partnership, than the contract relationship that was previously in place. EM commented that discussions had taken place with Gina and Pritesh regarding the partnering approach that was expected and how this would be different to the arrangement in place with the current contractor SERCO. The KPIs

were there to support the contract. The expectation was that parking would work in a similar way to the Environmental Service Contract.

- 7.14
- MB commented that GEL was equally focused on unblocking any concerns regarding capacity. The depot space issue was a challenge that GEL was keen to resolve asap.

7.15 The Board **noted** the Managing Directors Report.

8. Combined Performance Report including HSEQ & Transport

8.1 KOL presented the report, and the following points were noted:

- 8.2
- Whilst the HGV driver shortage seemed to have stabilised, KOL was concerned about the summer months over the school holidays and plans were being put in place to ensure past issues did not reoccur.
- 8.3
- The sickness absence level was at an all-time low of 1.82%.

8.4 The Board **noted** the Consolidated Performance Report including the HSEQ & Transport report.

9. GEL Risk Management Report

9.1 The Board noted the risk register. KOL highlighted difficulties experienced with Go Plant over the last period, the failures had been few but significant. A performance improvement plan had been requested and the situation would continue to be monitored.

10. Finance Update

10.1 KP presented the financial results, highlighting the following:

- 10.2
- The overall draft financial position to 31st May 2023 was a loss of £18k against a budgeted loss of £61k. The favourable variance was mainly due to non-contractual work.
- 10.3
- There had been an increase in operating costs overall, with an adverse variance of £9k. There had been a favourable variance in vehicle and plant due to the decrease in fuel, partially offset by an increase in fleet and plant repairs, maintenance costs and additional hire of food vehicles.
- 10.4
- Funding costs had a negative variance of £4k due to a loan drawdown in March 2023 to repay the GEL capital and stock start up. The interest rate was calculated using the EU Base, currently at the rate of 4.24%, with the margin of 8.5% set by the Council to comply with any subsidy control regime rules. The Council updated the EU base rate on a quarterly basis. Loan repayments were made on a quarterly basis, when the cashflow position was also reviewed.
- 10.5
- The full year forecast had been updated to a loss of £143k against the originally budgeted loss of £161k. Factors contributing to the improvement included the decrease in fuel price, annual reduction in ICT SLA costs, revaluation of defined benefit pension scheme. A loss was still forecast due to costs increasing for fleet hire and interest payable.
- 10.6
- The Council was looking to rationalise GEL's premises use as part of the savings programme. This exercise would need to be completed before the Heads of Terms; premises lease agreement could be finalised

10.7 The Board **noted** the overall draft financial position to July 2023.

11. Board Forward Plan

11.1 The Board **noted** the plan.

11. Any Other Business**11.1 Alison Reynolds resignation acceptance**

Following receipt of the letter from Ms Alison Reynolds tendering her resignation as a director of the Company with effect from 10th July 2023, the Board resolved to **accept** AR's resignation. AR was leaving due to other commitments at the Council. MB thanked AR for her contribution to the Board.

11.2 Annual Business Plan

11.2.1 NF questioned when the annual business plan would be submitted and how feedback for content was expected to be received. KOL explained the process, commenting that initial cost expectations would be provided in October/November, the Council would then likely request efficiencies and discussions would commence. The annual business plan would then be presented for approval at the February/March Board meeting before submission to the Council's Cabinet meeting. This year it had gone to the Council's Cabinet meeting first because the Cabinet had choices to make that could not be pre-empted. NF suggested a workshop be arranged to understand the services that were due to transfer to GEL, the associated financials, and the potential efficiencies, benefits or returns [**ACTION**]. GEL had now been operating for 3 years and was providing some great services for the Council. It would be good to see what more could be done.

[KOL to discuss with EM]

11.2.2 MB commented that the current situation was not 100% satisfactory for any party and there was a danger that the difficulties were not being resolved. EM commented that it was necessary to take a step back when considering business planning. A business the size of GEL should have a longer-term plan, to think more expansively about future opportunities. Whilst GEL has performed well, and been very cooperative, the year-on-year annual plan has been piecemeal, resulting in challenges. It was now necessary to consider how to move forward.

12. Date of next meeting: 14th September 2023

12.1 There being no other business, MB thanked those present and closed the meeting at 2p.m.

Signed**Chair of the Board****Date**

GREENER EALING LTD - ACTION LIST – 14th September 2023

Minute Ref	Action items arising from minutes	Officer	Due By	Comments	Status
Actions arising from 6th July 2023					
5.1.7	Drug and Alcohol Standard – To provide an update on quarterly testing, regarding whether any trends have been identified.	KOL	July 2024		OPEN
5.1.10	Drug and Alcohol Standard - To monitor progress and review the Standard in light of experience.	KOL	July 2024	MD to report back in 12 months	OPEN
5.2.2	Violence and Aggression at Work Policy - To look at how the Council and GEL were dealing with these issues and what information could be shared.	AR/BG		BG liaising with Council on possible access to their Cautionary Contact list. All incidents at GEL are raised on the Alcumus system and where an employee has been threatened, the Ops manager is asked to attend the site to get clarity on the matter.	CLOSED
5.2.6	Violence and Aggression at Work Policy - To update the policy to state that body worn cameras would be utilised in the appropriate application.	BG		Completed.	CLOSED
Actions arising from 27th April 2023					
8.5	GEL Risk Management Report – To arrange a briefing in the next week on the indexation and the Dividend Policy.	KOL		Final agreement with LBE on indexation mechanism is outstanding. Full briefing to follow once agreed.	OPEN
11.3	Eunomia – To circulate the Eunomia report to the Board once finalised.	NF/EMc			OPEN

(KO) Kevin O’Leary

(MB) Mike Boulton

(AR) Alison Reynolds

(JP) Joanna Pavlides

(EMc) Earl McKenzie

(HH) Helen Harris

(KP) Katarina Pohancenikova

(BHCS) Lizzie Purewal

(WG) Bill Gilmour

(NF) Nicky Fiedler

Report Title	Review of Governance Policies		
Meeting	Greener Ealing Board Meeting		
Date	14 th September 2023	Agenda Number	6 A-F
Type of Report	For noting and approval		
Author	Lizzie Purewal - can be contacted on lizzie@bhcsecretaries.co.uk prior to the meeting.		
Background	To review the following policies to check they are working in practice: <ul style="list-style-type: none"> a) Register of Directors' Interests b) Data Protection Policy c) Health and Safety Policy d) Environmental Policy e) Quality Policy f) Board Terms of Reference 		

Annual Review of Governance Policies

The purpose of the review is to advise whether any changes are to be made to the policies due to changes in legislation or best practice. We also look at whether the policies are working in practice, and are being adhered to, which will also help identify if any changes are required.

Register of Directors' Interests

The Conflict of Interest Policy requires the directors to make a declaration of interests at least annually, or whenever a potential conflict arises. The 2023 Register is attached. No changes to the Conflict of Interests Policy are suggested at this time. ***Board members are politely reminded that in between annual declarations, they are obliged to make revised declarations, if potential conflicts arise in the meantime.***

The Board is asked to approve the Register of Interests and confirm that the Conflict of Interest Policy is in working practice.

Data Protection

The company's Data Protection Policy was adopted in March 2020, with the last review in July 2022. Lizzie Purewal (Bridgehouse) completed a "light touch" review, and both Lizzie Purewal and Bill Gilmour agreed that the document was still fit for purpose. There are no recommended changes to the policy.

Health & Safety Policy, Environmental Policy, and Quality Policy

The Health & Safety, Environmental and Quality policies have been reviewed and there are no recommended changes to the policies since they were approved in July 2022.

Board Terms of Reference

The Board Terms of Reference provides a framework for the governance of Greener Ealing Ltd, providing a reference point for Board members. The role of each Board member is set out in Appendix 1 and the Chairman role profile at Appendix 2. The Chairman role profile was approved by the Board in March 2020 and the Board Terms of Reference were approved by the Board in July 2022.

The Board is asked to review the Data Protection Policy, Health and Safety Policy, Environmental Policy, Quality Policy, and the Board Terms of Reference and confirm they are working in practice.

Lizzie Purewal
Bridgehouse Company Secretaries

Director	Employment	Other Appointments	Significant Share Ownership	Property or Landholding in Borough	Other relevant personal or financial interests inc close relatives	Authorisation of any conflict required and date	Date of Declaration
Michael Boulton	None	None	None	None	None	N/A	24.07.23
Joanna Pavlides	Assistant Director of Financial Assessments, London Borough of Ealing	None	None	None	None	N/A	30.01.23
Kerry Stevens	Strategic Director of Adult Social Services and Public Health, London Borough of Ealing	None	None	None	None	N/A	30.06.23

Conflict of Interest Policy Greener Ealing Ltd (“the Company”)

1. Preliminary

- 1.1 This policy is to be administered by the board of directors of the Company (the Board).
- 1.2 This policy applies to every person from time to time serving as a director of the Company whether or not that person has been correctly appointed in accordance with the requirements of the Companies Act 2006 (the Directors).
- 1.3 The purpose of this policy is to protect the integrity of the Company’s decision-making process, to enable outside parties to have confidence in the Company’s integrity, and to protect the integrity and reputation of the Directors and the Company from any appearance of impropriety.

2. Legal Obligations

- 2.1 Each Director has an obligation to act in the best interests of the Company, in accordance with the Company’s Articles of Association (its constitution) and in accordance with the Companies Act 2006.
- 2.2 All Directors must make every effort to avoid situations where there may be any conflict of interest or potential conflict of interest between the interests of the Company on the one hand and their own personal, professional, and business interests on the other. This includes avoiding the appearance of a conflict of interest as well as any actual conflict of interest.
- 2.3 Such conflicts or potential conflicts can create problems, they can:
 - inhibit free discussion;
 - result in decisions or actions that are not in the interests of the Company; and
 - risk the impression that the Directors have acted improperly by not fulfilling their duty to promote the success of the Company [for the benefit of its members as a whole], as required by section 172 of the Companies Act 2006.

3. Conflicts of Interest

- 3.1 A conflict of interests is any situation in which a Director’s business or personal interests (or those of a person “connected to” a Director), or loyalty that they owe to another organisation, business or person, may (or may appear to) influence or affect the Director’s decision making.
- 3.2 A person “connected to” a Director may include:
 - a family member (child, parent, grandchild, grandparent, brother, sister, spouse or civil partner of the Director or any person living with the Director as his/her partner);
 - a business partner;

- trustees of a trust of which the Director or a family member, is a beneficiary; and
 - corporate bodies to which a Director is connected.
- 3.3 Non-exhaustive examples of conflicts of interest include, a Director who:
- sits on more than one board of directors, where the nature of the other company's business, or the access to information of one company that the director might usefully provide to, or use for the benefit of, the other company, or the amount of time taken up in serving two companies, may amount to a conflict of interests;
 - holds shares in a competing or potentially competing business;
 - owns property adjacent to the Company's property, where the value of his/her property may be affected by the Company's activities; and
 - has an advisory relationship with the Company, or an interest in a firm that has an advisory relationship with the Company, such as providing accountancy, legal or HR services.

4. Declaring Conflicts of Interest

- 4.1 A Director has a personal responsibility to declare conflicts of interest if he/she is to fulfil his/her legal duty to act in the best interests of the Company. A Director should be meticulous about declaring any actual or potential conflict of interest affecting him/herself and connected parties, and should declare the nature and extent of any interest, whether direct or indirect.
- 4.2 Upon appointment, each Director must make a full, written disclosure of interests, such as business or personal relationships, posts held, or financial or property interests that could potentially result in a conflict of interest. This written disclosure shall be made on the declarations of interests form in Annex A and be kept on file and should be updated at least annually, and when any material changes occur.
- 4.3 Each Director must also declare any gifts or hospitality offered and received in connection with their role in the Company that could potentially result in a conflict of interest, in line with the Anti-Bribery (Gifts & Hospitality) Policy.
- 4.4 At the beginning and during the course of any meeting of Directors, a Director must declare any interests in a transaction or decision where there may be a conflict between the Company's best interests and the Director's best interests or a conflict between the best interests of the Company and another organisation that the Company is involved with. If in doubt the potential conflict must be declared anyway and clarification sought.
- 4.5 If a Director believes that he/she has a real conflict of interest or that it might appear that he/she has a conflict of interest, he/she should declare the interest at the earliest opportunity.
- 4.6 In any event, it is the statutory duty of a Director who is in any way, whether directly or indirectly, interested in a proposed transaction with the Company to declare the nature and extent of their interest to the other Directors, in accordance with section 177 of the Companies Act 2006.
- 4.7 This declaration must be made before the transaction or arrangement is entered into. It should be made by notice in writing in accordance with section 184 of the Companies Act 2006¹.

¹ There are other ways to make this declaration, e.g a general notice in accordance with section 185 of the Companies Act 2006. The company should choose the most appropriate method.

- 4.8 In addition, if a Director is in any way, whether directly or indirectly, interested in an existing transaction with the Company, he/she must declare the nature and extent of their interest to the other Directors, in accordance with section 182 of the Companies Act 2006.
- 4.9 This declaration must be made as soon as reasonably practicable. It should be made by notice in writing in accordance with section 184 of the Companies Act 2006².
- 4.10 If a Director has any uncertainty as to whether he/she has an interest which should be declared, he/she should refer it for a decision on that question to the Chairman of the Board or the Company Secretary.

5. Authorisation of a Conflict of Interest

The Company's Articles (Article 7) dictate how a conflict may be authorised as follows:

5.1 Directors' Conflicts of Interest (Article 7)

The Directors may, in accordance with the requirements set out in this article, authorise any matter or situation proposed to them by any Director which would, if not authorised, involve a Director (an **Interested Director**) breaching his duty under section 175 of the Act (**Relevant Interest**) to avoid conflicts of interest (**Conflict**).

5.2 Any authorisation under this article 7 will be effective only if:

- 5.2.1 to the extent permitted by the Act, the matter in question shall have been proposed by any Director for consideration in the same way that any other matter may be proposed to the Directors under the provisions of these Articles or in such other manner as the Directors may determine;
- 5.2.2 any requirement as to the quorum for consideration of the relevant matter is met without counting the Interested Director or any other Interested Director; and
- 5.2.3 the matter was agreed to without the Interested Director voting or would have been agreed to if the Interested Director's and any other Interested Director's vote had not been counted.

5.3 Any authorisation of a Conflict under this article 7 may (whether at the time of giving the authorisation or subsequently):

- 5.3.1 extend to any actual or potential conflict of interest which may reasonably be expected to arise out of the matter or situation so authorised;
- 5.3.2 provide that the Interested Director be excluded from the receipt of documents and information and the participation in discussions (whether at meetings of the Directors or otherwise) related to the Conflict;
- 5.3.3 provide that the Interested Director shall or shall not be an eligible Director in respect of any future decision of the Directors in relation to any resolution related to the Conflict;
- 5.3.4 impose upon the Interested Director such other terms for the purposes of dealing with the Conflict as the Directors think fit;

² There are other ways to make this declaration, e.g a general notice in accordance with section 185 of the Companies Act 2006. The company should choose the most appropriate method.

- 5.3.5 provide that, where the Interested Director obtains, or has obtained (through his involvement in the Conflict and otherwise than through his position as a Director of the Company) information that is confidential to a third party, he will not be obliged to disclose that information to the Company, or to use it in relation to the Company's affairs where to do so would amount to a breach of that confidence; and
 - 5.3.6 permit the Interested Director to absent himself from the discussion of matters relating to the Conflict at any meeting of the Directors and be excused from reviewing papers prepared by, or for, the Directors to the extent they relate to such matters.
- 5.4 Where the directors authorise a Conflict, the Interested Director will be obliged to conduct himself in accordance with any terms and conditions imposed by the Directors in relation to the Conflict.
- 5.5 The Directors may revoke or vary such authorisation at any time, but this will not affect anything done by the Interested Director, prior to such revocation or variation, in accordance with the terms of such authorisation.
- 5.6 A Director is not required, by reason of being a Director (or because of the fiduciary relationship established by reason of being a Director), to account to the Company for any remuneration, profit or other benefit which he derives from or in connection with a relationship involving a Conflict which has been authorised by the Directors or by the Company in general meeting (subject in each case to any terms, limits or conditions attaching to that authorisation) and no contract shall be liable to be avoided on such grounds.

(the following clause does not form part of the Articles)

- 5.7 When the Board considers whether or not to authorise a conflict of interest, each Director must consider their duty to act in a way in which he/she considers, in good faith, will be most likely to be compatible with their duty to promote the success of the Company, as required by section 172 of the Companies Act 2006.

6. Benefits and Managing Contracts

It is essential that a Director does not derive any benefit from any transaction to which the Company is a party unless and until he/she has obtained beforehand explicit legal authority to do so. If a Director has a conflict or potential conflict of interest, the Director must not be involved in managing or monitoring that contract. Monitoring arrangements for such contracts will include provisions for an independent challenge of bills and invoices, and termination of the contract if the relationship is unsatisfactory.

7. Data Protection

The information provided in declarations of interests will be processed in accordance with the Data Protection Legislation. The "Data Protection Legislation" means the General Data Protection Regulation (EU Regulation 2016/679) and the Data Protection Act 2018 as they are amended or superseded by other legislation of the United Kingdom from time to time. Data will be processed only to ensure that Directors act in

the best interests of the Company. The information provided will not be used for any other purpose.

8. General

- 8.1 This policy is meant to supplement good judgment. Directors should respect its spirit as well as its wording.
- 8.2 The Directors will take steps to bring this policy to the attention of all proposed and newly appointed Directors.
- 8.3 The Board will, as appropriate, monitor and enforce this policy, and revise it from time to time.

DATA PROTECTION POLICY

This Policy sets out the obligations of Greener Ealing Ltd (“the Company”) regarding data protection and the rights of employees, customers, potential customers, business contacts, and other individuals (“data subjects”) in respect of their personal data under Data Protection Law. “Data Protection Law” means all legislation and Regulations in force from time to time regulating the use of personal data and the privacy of electronic communications including, but not limited to, the retained EU law version of the General Data Protection Regulations ((EU) 2016/679) (the “UK GDPR” enacted into law by section 3 of the European Union (Withdrawal) Act 2018), the Data Protection Act 2018, the Privacy and Electronic Communications Regulations 2003 as amended, and any successor legislation (“the Regulations”).

This Policy together with our GDPR User manual sets out the procedures that are to be followed when dealing with personal data. The procedures and principles set out herein must be followed at all times by the Company, its employees, agents, contractors, or other parties working on behalf of the Company.

SECTION A – The Data Protection Principles

This section of the Policy sets out the Data Protection Principles contained within the Regulations, that the Company must comply with, when handling personal data.

1. Lawful, Fair, and Transparent Data Processing

1.1 The Regulations seeks to ensure that personal data is processed lawfully, fairly, and transparently, without adversely affecting the rights of the data subject. The Regulations states that processing of personal data shall be lawful if at least one of the following applies:

- a) the data subject has **given consent** to the processing of his or her personal data for one or more specific purposes;
- b) processing is **necessary for the performance of a contract** to which the data subject is a party or in order to take steps at the request of the data subject prior to entering into a contract;
- c) processing is necessary for **compliance with a legal obligation** to which the controller is subject;
- d) processing is **necessary to protect the vital interests of the data subject** or of another natural person;
- e) processing is **necessary for the performance of a task carried out in the public interest** or in the exercise of official authority vested in the controller;

- f) processing is **necessary for the purposes of the legitimate interests pursued by the controller or by a third party**, except where such interests are overridden by the fundamental rights and freedoms of the data subject which require protection of personal data, in particular where the data subject is a child.

- 1.2 The Company shall ensure that it keeps under regular review and recorded, the different categories of data it holds and the lawful basis it uses for the processing of such data (for example, consent or performance of a contract etc).

2. Processed for Specified, Explicit and Legitimate Purposes

- 2.1 The Company collects and processes the personal data set out in Part 16 of this Policy. This may include personal data received directly from data subjects (for example, contact details used when a data subject communicates with us or submits through the website) and data received from third parties (for example, from Ealing Council or other partners);
- 2.2 The Company only processes personal data for the specific purposes set out in Part 16 of this Policy (or for other purposes expressly permitted by the Regulations). The purposes for which we process personal data will be informed to data subjects at the time that their personal data is collected, where it is collected directly from them, or as soon as possible (not more than one calendar month) after collection where it is obtained from a third party.

3. Adequate, Relevant and Limited Data Processing

The Company will only collect and process personal data for and to the extent necessary for the specific purpose(s) informed to data subjects as under Part 2, above.

4. Accuracy of Data and Keeping Data Up To Date

The Company shall ensure that all personal data collected and processed is kept accurate and up-to-date. The accuracy of data shall be checked when it is collected and at regular intervals thereafter. Where any inaccurate or out-of-date data is found, all reasonable steps will be taken without delay to amend or erase that data, as appropriate.

5. Timely Processing

The Company shall not keep personal data for any longer than is necessary in light of the purposes for which that data was originally collected and processed. When the data is no longer required, all reasonable steps will be taken to erase it without delay.

6. Secure Processing

The Company shall ensure that all personal data collected and processed is kept secure and protected against unauthorised or unlawful processing and

against accidental loss, destruction or damage. Further details of the data protection and organisational measures which shall be taken are provided in the Company's GDPR User Manual.

SECTION B – Accountability and Assessments

7. Accountability

The Company shall keep written internal records of all personal data collection, holding, and processing, which shall incorporate appropriate information as detailed in the Company's GDPR User Manual.

8. Privacy Impact Assessments

The Company shall carry out Privacy Impact Assessments (PIAs) when and as required under the Regulations. Privacy Impact Assessments shall be overseen by the Company Secretary or HR as appropriate. Areas that shall be addressed by a PIA is detailed in the Company's GDPR User Manual.

SECTION C – Rights of Data Subjects

This section outlines the rights of Data Subjects and how the Company must ensure that these rights are not infringed.

9. The Right to be Informed

The Company shall ensure that the legally required information is provided to every data subject when personal data is collected within the applicable time frame. All such information is contained within our Privacy Notice[s].

10. The Right to Access

10.1 A data subject may make a subject access request ("SAR") at any time to find out more about the personal data which the Company holds about them.

10.2 The Company must follow the SAR requirements as detailed in the GDPR User Manual.

11. The Right to Rectification of Personal Data

11.1 If a data subject informs the Company that personal data held by the Company is inaccurate or incomplete, requesting that it be rectified, the personal data in question shall be rectified, and the data subject informed of that rectification, within one month of receipt the data subject's notice.

11.2 In the event that any affected personal data has been disclosed to third parties, those parties shall be informed of any rectification of that personal data.

12. The Right to Erasure of Personal Data

- 12.1 Data subjects may request that the Company erases the personal data it holds about them in certain circumstances as detailed in the GDPR User Manual.
- 12.2 Unless the Company has reasonable grounds to refuse to erase personal data, all requests for erasure shall be complied with, and the data subject informed of the erasure, within one month of receipt of the data subject's request.
- 12.3 In the event that any personal data that is to be erased in response to a data subject request has been disclosed to third parties, those parties shall be informed of the erasure (unless it is impossible or would require disproportionate effort to do so).

13. The Right to Restrict Processing of Personal Data

- 13.1 Data subjects may request that the Company ceases processing the personal data it holds about them. If a data subject makes such a request, the Company shall retain only the amount of personal data pertaining to that data subject that is necessary to ensure that no further processing of their personal data takes place.
- 13.2 In the event that any affected personal data has been disclosed to third parties, those parties shall be informed of the applicable restrictions on processing it (unless it is impossible or would require disproportionate effort to do so).

14. The Right to Object to Personal Data Processing

- 14.1 Data subjects have the right to object to the Company processing their personal data based on legitimate interests (including profiling), direct marketing (including profiling), and processing for scientific and/or historical research and statistics purposes, in certain circumstances (details of which are included in the GDPR User Manual).
- 14.2 Where a data subject objects to the Company processing their personal data for direct marketing purposes, the Company shall cease such processing forthwith.

15. Automated Decision Making & Profiling

The Company does not carry out any automated decision making or profiling in relation to personal data.

16. Personal Data

The following personal data may be collected, held, and processed by the Company:

- a. Employee/Director/Consultant data, to administer the employment/director/contractual relationship between these individuals and the Company.

- b. Website users including those who request marketing information about our services, to provide information about such services.

17. Transferring Personal Data to a Country Outside the UK

The Company may from time to time transfer ('transfer' includes making available remotely) personal data to countries outside of the UK, but when doing so, must first comply with the requirements detailed within the GDPR User Manual.

18. Data Breach Notification

18.1 All personal data breaches must be reported immediately to the Company Secretary and Directors of the Company.

18.2 Data Breaches must be dealt with in accordance with the procedures laid down in the GDPR User Manual.

19. Implementation of Policy

This Policy shall be deemed effective as of 10 March 2020. No part of this Policy shall have retroactive effect and shall thus apply only to matters occurring on or after this date.

Revision	Date	Amendment	Content owner	Mandated by
First issue	10 March 2020		Bridgehouse	Kevin O'Leary
Second issue	15 April 2021	Amendments to Introduction and Clause 17 to reflect end of Brexit transition period and technical changes to reflect UK-only application.	Bridgehouse	Kevin O'Leary

HEALTH AND SAFETY POLICY

Greener Ealing Limited (hereafter referred to as GEL) recognise and accept its responsibilities to its staff and all other persons affected by its activities and regards health, safety, welfare and wellbeing as being at the core of its management function, commercial success, efficiency and quality. This Policy, together with its management arrangements and supporting documentation, is designed to act as a framework for the management and staff of GEL. This document forms part of a wider integrated management system.

It is the policy of GEL to ensure that all operations are executed at all times in such a way as to ensure, so far as is reasonably practicable, the health, safety, welfare and wellbeing of its staff and other persons likely to be affected by its undertakings, including members of the public and contractors. All management and staff, including those on temporary contracts, shall have an active involvement in the implementation of this policy, supporting documentation and accident prevention, recognising it as an integral part of their job function.

GEL is committed to the provision of suitable and sufficient resources in terms of both finance and personnel with the skills, knowledge and experience to enable it to fulfil its health, safety, welfare and wellbeing responsibilities. GEL further recognise its responsibilities with.

We will:

- maintain a health and safety management system that is externally assessed and certified to the requirements of ISO45001:2018. This provides the framework to help drive continual improvement and share best health and safety best practice throughout our business and provide sufficient resources to implement this policy in full.
- implement a rigorous process of hazard identification and risk assessment which drives the development of controls that minimise the possibility of injury or ill health.
- recognise and reward contributions to the maintenance of health and safety, and apply established disciplinary procedures to those who deliberately breach safety regulations, procedures or directions which includes driving at excessive speed when on company business.
- ensure health and safety performance is an essential factor in the selection of business partners and suppliers of goods and services.
- implement a Wellbeing program which focuses mental and physical wellbeing.
- learn from our experiences and share best practice through recording of ill health, incidents, dangerous occurrences, and close calls; and ensure close calls are routinely reviewed and ill health, incidents, dangerous occurrences are investigated and corrective actions to prevent reoccurrence are completed in a timely manner.
- ensure our progress against our health and safety objectives are measured, monitored and reported through setting health and safety key performance indicators and associated performance targets. Performance will be communicated monthly to the business and made available to all employees.
- commit to the establishment of channels of communication and consultation which positively encourage participation of all workers and, where they exist, their representatives to contribute to improvements in our health and safety performance.
- provide the right information, advice, training, and supervision to ensure that people under our control know their responsibilities and are competent to undertake their activities with the aim of continually improving their health and safety understanding and our health and safety performance.

This Policy will be reviewed by the Health and Safety Committee in the light of organisational changes, working methods, changes in legislative requirements, implementation of the quality and environmental management systems and further information becoming available on its work activities: such reviews will not exceed a twelve-month period where reasonably practicable.

Communication of the Policy

This policy will be displayed on noticeboards and brought to the attention of other stakeholders as required.

Signed:

Date:

Kevin O’Leary
Interim Managing Director Greener Ealing Ltd.

Revision	Date	Amendment	Content owner	Mandated by
First issue	23 June 2020		Bridgehouse	Kevin O’Leary
Second Issue	17 June 2022	Structure of Policy and Communication of the Policy		Kevin O’Leary

ENVIRONMENTAL POLICY



Greener Ealing Ltd (GEL) is committed to developing and being recognised as a leading environmental service provider. Inherent with this aspiration is the absolute requirement for GEL be an exemplar in terms of reducing any negative impact our business activities have on the environment. Our approach will place environmental management within our decision-making processes and will be central to the work we undertake with and for our stakeholders throughout our service delivery lifecycle and our supply chain.

We will prioritise our focus on continual environmental improvement to help ensure we respond to, and excel against, our stakeholder requirements who place continuous, and justified, priority on environmental issues.

Our environmental Policy statement sets out our overall approach to drive our environmental performance forward. We will refine this into hard and targeted environmental priorities that we will focus on. The areas we will focus on will include – Transport, Waste and Recycling, Circular Economy, Air Quality, GEL wider business Impacts and any other relevant topics.. We will measure progress annually. In the meantime, as we assess our overall strategic position and key areas for future work, we will:

- maintain an Integrated Management System that is externally assessed and certified to the requirements of ISO14001:2015–Environmental Management Systems. This provides the framework to help drive continual improvement and share best environmental practice throughout our business.
- comply with environmental regulations and other environmental obligations as we deliver our products and services.
- strive to reduce our environmental impact through proactively assessing environmental risk, applying measures to mitigate and prevent pollution, preparing for environmental emergencies and exploring environmental opportunities that enhance the environment and reduce our impact on climate change.
- share best practice through the recording of environmental events and environmental incidents; and ensure events are routinely reviewed and environmental incidents are investigated and apply corrective actions to prevent reoccurrence.
- ensure our progress against our environmental objectives are measured, monitored, and reported through setting environmental key performance indicators and associated performance targets. Performance will be communicated at regular intervals to the business and made available to all employees.
- establish channels of communication which positively encourage all employees and, as appropriate, their representatives to contribute to improvements in our environmental performance.
- provide information, advice, training, and supervision to ensure that people under our control know their responsibilities and are competent to undertake their activities with the aim of continually improving their understanding of environmental matters and our environmental performance.

This Policy will be reviewed by the Health and Safety Committee in the light of organisational changes, working methods, changes in legislative requirements, implementation of the quality and environmental management systems and further information becoming available on its work activities: such reviews will not exceed a twelve-month period where reasonably practicable.

Communication of the Policy

This policy will be displayed on noticeboards and brought to the attention of other stakeholders as required.

ENVIRONMENTAL POLICY



Kevin O’Leary

Interim Managing Director For and on behalf of the board

Revision	Date	Amendment	Content owner	Mandated by
First issue	23 June 2020		Bridgehouse	Kevin O’Leary
	17 June 2022	Structure of Policy and addition of communication of Policy		

QUALITY POLICY

Greener Ealing Ltd (GEL) is committed to achieving operational excellence in providing solutions that deliver a quality service to our customers. The monitoring and assurance of customer and stakeholder satisfaction is fundamental to all work undertaken by our business. We are committed to delivering an assurance programme that drives compliance with the integrated management system, which encourages continual improvement, and ensures our activities consistency.

Our quality performance is fundamental to our strategic objective to deliver operational excellence. We will adhere to the following principles in delivering our quality commitments:

We will maintain an Integrated Management System that is externally assessed and certified to the requirements of ISO 9001 – Quality Management Systems. We will:

- Comply with all regulatory and other applicable requirements.
- Incorporate client quality requirements into our integrated management system and ensure that these are met.
- Formally measure our business performance through the delivery of a planned programme of inspections and audits.
- Ensure progress against our quality objectives is measured, monitored, and reported through setting, updating, and publishing quality key performance indicators and associated performance targets.
- record quality-related events and incidents, review and investigate, and address through root cause analysis (RCA) and effective corrective actions.
- establish channels of communication which ensure that quality performance is effectively communicated, and which encourages all employees to contribute to improvements in our quality performance.
- invest in innovation and collaboration to deliver operational excellence and meet stakeholder requirements.
- provide information, advice, training, and supervision to ensure that people under our control understand their quality responsibilities and are competent to deliver operational excellence.

This Policy will be reviewed by the Health and Safety Committee in the light of organisational changes, working methods, changes in legislative requirements, implementation of the quality and environmental management systems and further information becoming available on its work activities: such reviews will not exceed a twelve-month period where reasonably practicable.

Communication of the Policy

This policy will be displayed on noticeboards and brought to the attention of other stakeholders as required.

Kevin O’Leary

Interim Managing Director For and on behalf of the board

Revision	Date	Amendment	Content owner	Mandated by
First issue	23 June 2020		Bridgehouse	Kevin O’Leary
Second Issue	17 June 2022	Structure of Policy and addition of communication of policy		Kevin O’Leary

Greener Ealing Limited

Board Terms of Reference

1 Overview

- 1.1 This Terms of Reference provides a framework for the governance of Greener Ealing Ltd (**GEL**). GEL is a wholly owned subsidiary of the London Borough of Ealing (the **Council**). Through a service contract, GEL provides waste management and grounds maintenance services to the Council.
- 1.2 This policy provides a reference point for Board members. It aims to ensure that we manage our business effectively and meet the expectations of our stakeholders.

2 Governance

- 2.1 The Board is responsible for ensuring it has, collectively the required competencies to manage GEL.
- 2.2 The overall role of the Board is to manage the affairs of GEL. The Board has ultimate responsibility to:
 - 2.2.1 ensure compliance with strategic objectives and core values;
 - 2.2.2 set a positive culture, with a strong customer focus;
 - 2.2.3 make key decisions on new business undertaken by it;
 - 2.2.4 satisfying itself as to the integrity of financial information, developing budgets, business plans and annual accounts to ensure that the organisation operates effectively, efficiently and economically;
 - 2.2.5 approve, monitor and review key policies, plans and documents;
 - 2.2.6 approve, monitor and review delegations of authority and systems of internal control;
 - 2.2.7 manage risk;
 - 2.2.8 ensure compliance with legislative and regulatory requirements; and
 - 2.2.9 manage conflicts of interest.
- 2.3 The matters reserved to the Board are set out in the Scheme of Delegation.

2.4 The Board is committed to embedding core values and principles to adhere to high standards of ethics.

2.5 GEL has a Code of Conduct for Board members which all Board Members must sign and adhere to.

2.6 The role of each Board member is set out in Appendix 1.

2.7 The role of the Chairman is set out in Appendix 2.

2.8 **Financial Viability**

2.9 All corporate financial plans, budgets, business cases and budgets for the business shall adhere to the following general requirements:

- 2.9.1 To ensure sufficient liquidity at all times;
- 2.9.2 To base financial forecasts on appropriate and reasonable assumptions;
- 2.9.3 To have effective systems in place to monitor and report on delivery; and
- 2.9.4 To meet all covenants and requirements of its funders.

3 **Risk**

3.1 We aim to embed the principles of proactively assessing and managing risk throughout our business and the board shall retain control of the audit and risk function, rather than operating an audit and risk committee.

3.2 GEL will adhere to the Risk Policy. The Board will consider risk as part of making any decisions under the Scheme of Delegation.

4 **Board composition**

4.1 The Council has the right to appoint and to remove Directors and to appoint replacements.

4.2 The Board will undertake an annual review of its effectiveness, identifying any gaps in skills which need to be addressed.

4.3 The Board will consist of no more than five and no less than three Directors (at least two Directors must also be employees of the Council). The appointment of alternate Directors is not permitted.

4.4 There is no minimum or maximum term for a Board member. However, governance best practice strongly recommends that Board members should not serve more than

nine consecutive years in office and this should be taken into account when reviewing composition.

4.5 Each Board member shall be appraised and their skills and performance assessed, every two years.

4.6 The Council shall have the sole and exclusive right to appoint any person (whether already a Director or not) as the Chairman of the Board. If the Council fails to make any such appointment, the Chairman shall, by default be a Council-appointed Director. The Council may also terminate the Chair's appointment at any time.

4.7 Meetings

4.8 There will be at least four Board meetings a year.

4.9 The quorum for Board meetings the quorum is any two Directors. At least one of those Directors present must be a Council employee.

4.10 The Chair of the Board will have a casting vote.

4.11 The Board may invite any person (such as staff members or other professional advisors) to attend meetings of the Board in an advisory capacity as they feel appropriate.

4.12 Directors may participate in meetings remotely by telephone, videoconference or other electronic means.

4.13 Should urgent decisions need to be taken between meetings of the Board (i.e. any decision which could not reasonably wait until the next meeting of the Board), these shall be taken as follows:

4.13.1 **As a Virtual Meeting:** it is recommended that a telephone or video conference meeting should be held in which as many directors as possible participate. This allows directors the opportunity to discuss the matter and ask questions. Such virtual meetings must be quorate as with a face to face meeting (any two directors). Any director who cannot attend should still be sent the relevant papers and have the opportunity to give their views to the chairman, another director or the company secretary before the meeting.

4.13.2 **Via a Written Resolution:** If the matter is routine and discussion is not necessary or a virtual meeting cannot be convened in time, the approval of **all** the directors may be obtained by means of a written resolution, which can be sent and responded to via email.

4.13.3 In all cases, however, the procedures should balance the need for urgency with the overriding principle that each director should be given as much information as possible, the time to consider it properly and an opportunity to discuss the matter prior to the commitment of the company.

4.13.4 Any such decision shall be reported on in full to the Board at the next Board meeting.

4.14 Minutes

4.15 Draft minutes of meetings shall be circulated to the Chair of the Board for approval within 10 working days of the meeting.

4.16 Minutes of meetings will be presented to the next Board meeting.

5 Conflicts of interest

5.1 Directors must comply with the Conflicts of Interest Policy, Articles and Companies Act 2006 in respect of any conflicts or potential conflicts of interest.

5.2 Directors must complete declarations of interest on at least an annual basis.

5.3 All conflicts or potential conflicts will be recorded in the Register of Interests.

6 Review

6.1 This policy will be reviewed annually.

Effective from 6th June 2022

Appendix 1

Board Member Role Description

1. Role

- To actively contribute skills and knowledge to the effective governance of GEL, to ensure it has a clear strategic direction and appropriate policies and plans in place to deliver its objectives and operate effectively within the wider Group.
- To contribute to effective oversight and direction of GEL by the board, to ensure GEL maximises achievements against its strategic objectives, delivering quality of service and value for money.
- To ensure that GEL operates in compliance with regulations applicable to it.

2. Duties

- Actively participate in the business of the board, which will include regular meetings, exchanges between meetings, sub-committees and away days
- Participate in formulation and oversight of business planning and strategy, and their delivery, within parameters set by the parent company
- Set and agree annual budgets, remuneration and performance targets; approve funding arrangements and major financial commitments including acquisitions and contracts.
- Monitor the performance of the company, in particular monitoring financial and operational performance against targets and funding conditions.
- Oversee the operations framework of the company, in particular monitoring and informing contracts for provision of services as well as policies and procedures
- Ensure GEL effectively manages and mitigates business and reputational risks, and has adequate and robust controls in place.
- Ensure GEL is compliant with relevant regulations and its own internal financial and operational frameworks.
- Positively represent GEL and champion its interests outside of the wider Group.
- Participate in individual and whole board appraisals.

3. Skills, experience and knowledge requirements

a. Essential experience and knowledge

- Non executive role(s), either in the not-for-profit or for-profit sectors
- Delivery of an operations role within waste management
- Experience of delivering business within a group structure
- Corporate management & business planning

b. Essential skills

- Analysis and scrutiny

- Team working, including ability to inspire others
- Personal effectiveness, including time commitment and decision making
- See the 'big picture'
- Understand the role of a not for profit subsidiary within a wider group structure
- Positive influence on the Board
- Respect decisions which may not reflect preferred approach
- keep up with change in the waste management sector
- Handle conflict and difficult situations

c. Desired experience and knowledge

We hope to reflect this experience across the whole board, and therefore do not expect every board member will have knowledge of each area.

- Experience and knowledge of local communities
- Experience of waste management or grounds maintenance services
- Customer service
- Working with local authorities
- Financial management or accountancy
- General law
- Equal opportunities / diversity
- Risk assessment and management
- Health & safety

4. Time commitment

The expected time commitment for this post is 15-20 days per year.

5. Remuneration

The post of independent board member is remunerated – in line with Council policy for subsidiary companies. Board members who are employed by LB Ealing or GEL will not be remunerated.

Appendix 2

Chair Role Description

The Chair is responsible for:

1. Meetings

- Chairing the board and ensuring its effectiveness in all aspects of its role, including regularity and frequency of meetings.
- Setting the board agenda working with the Managing Director and Company Secretary, taking into account the issues and concerns of all board members. The agenda should be forward looking, concentrating on strategic matters and arms-length monitoring.
- Ensuring that there is appropriate delegation of authority from the board to executive management.
- Ensuring that the directors receive accurate, timely and clear information, including that on the company's current performance, to enable the board to take sound decisions, monitor effectively and provide advice to promote the success of the company.
- Managing the board to allow enough time for discussion of complex or contentious issues. The chairman should ensure that directors (particularly nonexecutive directors) have sufficient time to consider critical issues and obtain answers to any questions or concerns they may have and are not faced with unrealistic deadlines for decision making.

2. Directors

- Facilitating the effective contribution of non-executive directors and encouraging active engagement by all members of the board.
- Ensuring constructive relations between the executive and non-executive directors.

3. Induction, development and performance evaluation

- Ensuring that new directors participate in an appropriate induction programme, facilitated by the company secretary.
- Ensuring that the development needs of directors are identified and, with the company secretary having a key role, that these needs are met.
- The directors should be able to continually update their skills and the knowledge and familiarity with the company required to fulfil their role on the board and its committees.
- Identifying the development needs of the board as a whole to enhance its overall effectiveness as a team.
- Ensuring the performance of the board, (and any committees) and individual directors is evaluated at least once a year and acting on the results of such evaluation by recognising the strengths and addressing the weaknesses of the board.

4. Relations with the Council as the sole shareholder

- Ensuring effective communication with the shareholder.

- Maintaining sufficient contact with the shareholder to understand their issues and concerns, in particular discussing governance, strategy and remuneration with them.
- Ensuring that the views of the shareholder is communicated to the board as a whole so that all directors develop an understanding of its views.

Report Title	Managing Directors Report		
Meeting	Greener Ealing Board Meeting		
Date	14 th September 2023	Agenda Number	8.
Type of Report	For noting		
Author	Kevin O’Leary – olearyk@greenerealing.co.uk		
Background	<p>This report provides a summary on overall progress over the last period following the July Board meeting. A quieter period over the summer months but nonetheless important work continuing. The report highlights key issues.</p> <p>Contract performance remains good.</p> <p>The Deed of Variation in relation to the core contract has now been agreed in principle by the Council’s Cabinet on the 17th May 2023. The final agreement on the contract indexation mechanism remains as an outstanding issue and still needs to be agreed.</p> <p>The 5% pay offer has now been accepted and actions are in hand to make payments in the September pay run.</p> <p>The work on the mobilisation of the Parking Enforcement Contract continues and a full update is provided below.</p> <p>The Board is asked to note the report.</p>		

Introduction

This report sets out the key issues that Greener Ealing has been addressing over the last few months and provides a brief update on other matters of interest.

Contract Performance

Overall performance on the contract remains good with the more detailed report on this agenda providing a full update.

Service Level Agreement – Deed of Variation (DOV) and Dividend Policy

As indicated above the Deed of Variation (DOV) was agreed in principle by the Councils Cabinet on 17th May with details on the contract uplift mechanism to be agreed between GEL and Council Officers. These discussions have not yet been held.

Once we have reached agreement on the remaining details we will report in full on the DOV and the Dividend Policy which will be applicable from this financial year 23/24.

Staff Pay 2023/24

The GMB advised that the 5% pay offer has now been accepted. Directors have been asked, in advance of this meeting, to approve its implementation, by written resolution. This will allow us to implement the payment in September.

As previously reported the Board is asked to note that this offer is outside of the GEL budgetary provision for pay which is 2.5%. The offer has been made following a dialogue with the Council and its agreement to absorb this pressure. This is estimated at c£308k. Whilst the Council support is recognised and appreciated this again highlights how important it is for GEL and the Council to agree a fit for purpose price indexation mechanism.

Parking Enforcement Contract Mobilisation

As the Board is aware the Council intend to invite GEL to provide this service with effect from 1st April 2024. Regular meetings are now taking place with the client team, a high-level project plan has been drafted and detailed sessions are being held on specific issue e.g., fleet requirements and property issues. A letter of intent has now been received from the Council and is highlighted in the Finance report on this agenda.

- **Project Plan** – a full plan is now in place with responsibilities allocated to GEL staff and advisers. A risk register has been compiled – the key risks now are Depot space, Vehicle delivery and full supplier engagement. The following workstreams have been established.
- **Contract & General** – key activities in this package includes drafting a method statement for the Council to consider. Agreeing the contract, and SLA requirements and KPIs. Drafting a deployment plan for consideration by the Council. Ensuring that the GEL Board is kept informed of key milestones etc.
- **Health & Safety and Training**- this covers PPE, Risk Assessments, Safe Systems of Work, Body Worn Cameras, Training and Induction - membership of the British Parking Association and amendment of associated policy documents. Looking ahead we will need to consider ISO accreditation on this service area.
- **Fleet and Compliance** - procurement of new vehicles, mopeds, consideration of electric vehicle options, maintenance of all of the above. Review of Automatic Number Plate Recognition (ANPR) options in conjunction with LBE.
- **Finance** – mainly procurement and engagement of suppliers. This includes parking equipment, ICT equipment, stationery, software, Pay and Display maintenance, hardware, suppliers for cash collection, untaxed vehicle removal, car park cleaning, blue badge fraud etc. Monitoring and claiming mobilisation costs. We already have provisional arrangements in place to ensure that we will have vehicles from 1st April 2024 whilst we procure new vehicles the delivery of which may be beyond 1st April.

- **HR and Communications** – an important area of work but will be at its most intense on the back end of this project probably from January 2024. Receipt of Employer Liability Information (ELI) and TUPE Transfer of staff. Pre-employment checks and establishing whether there will be any specific issues that we need to raise in our “measures” letter to incoming staff. As for communications, we have identified various stakeholder groups and will provide regular updates to these groups in the run up to mobilisation. We will also need to recruit and train new staff in advance of the transfer as we understand the contract may be under resourced at present.
- **Business Support** – establishing performance reporting mechanisms, data analysis, various system training requirements for staff.
- **Miscellaneous** – a catch all category for everything and anything that arises on road to mobilisation.

The immediate issue and important dates in this area are as follows:

- **Depot space** – this remains a challenge. As previously reported the Council has agreed to the temporary re-location of the current contractor SERCO into vacant space at Greenford Depot. This move was originally agreed up until March 2024. The latest update is that this space will be offered on a permanent basis to the Council's Parking Team and the option will be there for GEL to utilise. This is positive news but there will need to be refurbishment works to the accommodation that the Council will need to put in place.
- **Method Statement** – our first draft method statement will be provided to the Council on 15th September.
- **Contract Review** – a meeting is scheduled to review comments from our Parking subject matter expert and our lawyers on 19th September.

Business Plan 23/24 Objectives 1-6

The 23/24 Business Plan Objectives have been revised and were agreed at the March Board meeting, updates follow.

KO1 Workforce Strategy

This was reviewed in some detail last year. Priorities this year have been ongoing recruitment challenges with HGV staff and finding women interested in working in this industry. We continue to innovate attending job fairs, working with schools, job carving, using social media etc. but progress remains slow.

We have created an Innovation and Creativity group and will be looking for transformational ideas from them. They have recently explored new avenues of work for our Graffiti Team.

We have commissioned a review of skills both existing and required for the Grounds Maintenance Teams – this has been driven by potential growth and funding for new works available from Ealing. We will also look at pay and grading in this service area which has been a source of some complaint.

KO2 Operational and Business Efficiencies

Updates on the various efficiency measures are included below.

- **Trade Waste** – teams have been reduced by one from three to two.

- HWRC – some delay following discussions with GMB now targeting a date in October for implementation of day changes.
- Food Waste Team reduction from 7 to 6 – previously we have reported a delay and underlying risk to this change given the issues with Food Waste Vehicles and the impact of the Councils Food Waste roll out of new communal bins. Following the repair to all vehicles and further analysis of tonnages and finishing times we believe that this reduction can now be achieved. It is not without an ongoing risk though. We currently plan to implement on 2nd October.
- Flats Teams (remove loader to D+1) – this was always a challenging efficiency. We have had further work done on this and have determined to reduce to Driver and one but on seven teams. This means that we will not achieve the full saving at this time but will save on 4 loaders rather than 6. Again, we plan to implement on 2nd October. We will keep this under review.
- Glyphosate Reduction – achieved.

KO3 HSEQ

On going support for our BSI accreditations and the up-and-coming challenges of the new Parking service have been priorities in this area. Supporting our Training needs preparing Risk Assessments and Safe Systems of Work and new PPE for the team are all in hand.

KO4 Communications and Marketing

We continue to use our best efforts to communicate both internally with the workforce and externally with stakeholders. Use of Blink is proving useful and a series of posters depicting the behaviours we expect of our teams has been prepared. To support this short videos have been filmed recently to further reinforce our core values – these will be used across all platforms.

In terms of marketing our services we have limited success with our approaches to local schools but have generated some revenue but only modest amounts.

KO5 Greening Greener Ealing

A range of smaller scale actions are in hand – e.g., the removal of single use plastic within the office environment, we are considering movement detection lighting, but this is difficult given our position as a tenant, we are looking at environmental awareness training for staff and we continue to monitor our CO2 output.

KO6 Growth – preparing for new services Graffiti and Parking

The Graffiti contract was successfully mobilised earlier this year and a full account of where we are on the Parking mobilisation is included above. Early discussions have been held with Ealing regarding future growth in readiness for the 24/25 business plan. This will need much more detailed work, but options include Trade Waste and building on opportunities within our current service offer that residents may be interested in e.g., bin washing – which we are discussing with the housing department currently. Other opportunities will be explored with Council Officers.

Conclusions and way forward

The priorities for the next period include:

- Finalising the DOV and Dividend Policy,
- Supporting the Parking mobilisation plan,
- Delivering efficiencies as agreed with the Council for 23/24,
- Preparing a report on fleet and plant replacement options,
- Continuing conversations with Council departments on growth opportunities
- Discussions on Business Planning and budget for 24/25.

Kevin O’Leary
Interim Managing Director
5th September 2023

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GEL Combined Monthly Performance Report July 2023

Report Title	Combined Performance Report including HSEQ & Transport		
Meeting	Greener Ealing Board Meeting		
Report Date	4 th September 2023	Agenda Number	9.
Type of Report	For noting		
Author	Kevin O’Leary – olearyk@greenerealing.co.uk		
Background	<p>This report updates the Board on performance against internal and external KPIs over the previous five months and provides brief commentary, mainly by exception, on the last month.</p> <p>The current format incorporates information across a broad range of indicators giving comprehensive view of the whole business. Client facing targets have previously been agreed with LBE.</p> <p>Internal targets for 21/22 and beyond based on our first year’s performance were agreed at a previous Board meeting and are now part of the KPI table.</p> <p>The Board is asked to note the report.</p>		

July Performance – Operations

Overall performance in July was good, performance was still consistent from month to month in all key indicators. There were three amber status indicators in the month. These are addressed in the individual service commentary.

Collections:

- The HGV driver shortage has stabilised, and we are seeing growth in the driver “pool”.
- Assisted Missed collections have remained the same since last month and are consistently amber. The Operational team have been tasked with reducing this figure and monitoring the crews more closely to reduce this number by utilising a crew league table.
- Container deliveries fell out of sla due to not having any 360ltr recycling bins and Garden Waste Sacks in stock last month.
- The bulky waste collections fell out of sla due to the size of items the team are collecting as well as Whitespace issues. This means increased tips which takes the crew to their completion time. Some bulky waste jobs were rolled over to the next day as a result.
- Despite continual pressure on capacity to deploy the core service, Collections have provided consistently good quality results to date.

Street Cleansing:

- First time A+B performance for July is at 89.03%.

HWRC:

- The recycling rate has increase in comparison to the previous month to 62.61%. Discussions between GEL and LBE still ongoing about the potential to improve this further.

GM & Cemeteries:

- The GM team are engaged in normal scheduled work for this time of year.

Complaints:

- The number of complaints remain at a very low level - 6 for the month. The consistently low numbers reflect the work of the frontline teams to deliver a stable, high-quality service despite the persistence of operational challenges.

Internal KPIs

- Internal KPIs remain reasonably consistent overall.

HSEQ:

- HSEQ provision is good during this period.
- No RIDDORs in the last six months.

Transport:

- Transport Provision in-line with operational requirement – no change.
- Vehicle accidents have increased in comparison to last month, however; work is continuing to bring this figure down.
 - 10 accidents involved third party vehicles.
 - 1 accident were relating to minor scrapes with bollards/a wall/ trees.
 - 1 theft from a vehicle.
- Idling remains slightly higher as expected due to the workshop engineers leaving the vehicles running during maintenance, and the Cemeteries department leaving vehicles running whilst working. Both departments have been spoken to about the impact of their actions.

GEL - Overall Dashboard

Indicator	Target	Mar-23	Apr-23	May-23	Jun-23	Jul-23
Missed Rectification %	100% within 24 Hours	100%	100%	100%	100%	100%
Right First Time %	-	99.97%	99.97%	99.97%	99.97%	99.96%
Assisted Missed Collections	Zero	7	8	9	8	8
Missed per 100k by Service						
Refuse	< 100	39	52	45	44	46
Recycling	< 100	34	31	28	32	33
Food	< 100	32	21	26	28	25
Garden	< 100	29	40	86	89	192
Streets A&B Inspection %	85%	96.41%	94.81%	91.72%	91.21%	89.03%
Flytip Clearance	95%	98%	96%	97%	97%	96%
Flytips Reported	-	886	1159	1360	1351	1213
Bulky Waste Service	100%	93%	100%	96%	98%	95%
No of Container Requests	-	1941	1389	1314	1256	1279
Container Delivery %	100%	96%	94%	96%	98%	89%
HWRC Materials Recovered	-	297t	438t	587t	515.27	502t
HWRC Visit Numbers	Report Actuals	5824	9177	10942	10233	10290
HWRC Recycling Rate %	TBA via Service Agreement	64.57%	62.26%	66.72%	62.02%	62.61%
Customer Complaints	<100	8	5	9	14	6
RIDDORs	0	0	0	0	0	0
No Lost Time Incidents	<3	1	3	0	0	0
Lost Time Incidents	0	0	0	0	1	0
Close Calls	Report Actuals	16	12	9	14	6
Vehicle Incidents	<7	8	5	10	11	12
VOR (Daily Average - RCV's)	<5	5.93	4.84	5.21	5.25	4.33
Fuel – DERV (Litres)	TBA	59,157	55,514	60,785	62,784	57,883
Fuel – Gas Oil (“red” litres)	TBA	0	0	0	0	0
CO2 – kg (baseline figure: 150,416 monthly – 1805,400 annually)	>7.5% reduction (150,416 target)	153,808	144,336	158,040	163,238	150,495Kg
Total Vehicle Idling Time (hrs)	<140	150	157	224	154	171
Vehicle Availability	95%	96%	96.60%	95%	94.90%	93.40%
MOT Pass Rate	98%	100%	92%	100%	93%	100%
Average Sickness %	<4%	2.38%	3.60%	1.82%	2.18%	3%
ER Cases	<5	8	3	2	4	6
Staff Turnover	Report Actuals	7	5	5	10	5
YTD Actual	-	-£152,423	£10,010	£17,882	£38,131	TBC
FY Forecast	-	-£112,709	£160,814	£142,693	£154,854	TBC
Additional Revenue	-	-£191,425	-£58,648	-£140,505	-£71,853	TBC

Report Title	GEL Risk Management – Risk Register		
Meeting	Greener Ealing Board Meeting		
Date	14 th September 2023	Agenda Number	10.
Type of Report	To Note		
Author	Katarina Pohancenikova can be contacted on pohancenikovak@greenerrealting.co.uk		
Background	<p>This report provides an update on the new risks or measures the company faces since the last update to the Board on 6th July 2023.</p> <p>The Risk Register is attached as a separate excel file for ease of review.</p>		

Budgetary management and control**Budget misalignment - HIGH**

GEL Finance team to ensure budget misalignment does not occur between GEL activities and LBE provisions.

GEL 2023/24 Business Plan assumes a loss of £161k. Management action plan to be provided to close the gap.

UPDATE: The Cabinet meeting held on 18th May 2023 agreed the contract extension between the Council and Greener Ealing Ltd for the provision of environmental services for 5 years from 7th July 2025 to 6th July 2030. The Deed of Variation payment mechanism and Dividend policy have been agreed in principle. We are liaising with our Council's colleagues to finalise these documents and will present the documents to the Board once the payment mechanism process is agreed.

Budgetary management and control**Pay Award - HIGH**

Pay Award costs for 2023/24

We have budgeted for up to 2.5% pay increase for 2022/23.

UPDATE: GMB members have accepted the company's final offer of an increase of 5% on all basic and associated rates on all grades and this will be backdated to 1st April 2023. The pay award of % will be funded as follows:

- 2.5% from GEL already budgeted for in 2023/24 and agreed in GEL Business Plan
- 2.5% recharged to the Council as per the agreement.

Budgetary management and control**Brexit impact on Fleet - HIGH**

The risk is reviewed by monitoring the market situation, impact on supply chain and ensuring the business deals with potential issues in advance and have contingency plan in place.

Initial issues were primarily directly linked to Brexit disruption of goods inwards due to revised customs/trade processes and checks on incoming part supplies, which now seem to have reduced, where possible GEL has arranged with subcontractors/suppliers to increase holdings on key items.

UPDATE: The workshop contract has recently dipped in their monthly workshop management with 2 MOT failures in 2nd quarter and another MOT failure in 3rd quarter. Go Plant Fleet Services (GPFS) have lacked full cohort of engineers to satisfy our contractual needs, with Grounds fitter walking out on GPL within last month. This has put strain on delivering timely service.

The issue has been raised at GPL Director level but in the meantime, GEL have engaged with our legal team to look at contractual options available to us to ensure and enforce change. This is still high risk until some sort of continuity pattern can be established.

Budgetary management and control**Increased cost of fuel - HIGH**

The risk is monitored by monthly fuel spend report, reviewed by service delivery, performance/efficiency and making changes as appropriate in light of increased fuel costs. Carbon reduction measures being undertaken, including review of operational mileage and excessive vehicle idling.

*Increased cost of fuel is now seen as a **High Risk** underpinned by extremely volatile energy supply market and factors relating to Covid 19, Brexit and political situation in Ukraine.*

The planned control measures relating to the measurement and management of fuel use are in place across the contract, and the first phase of Carbon reduction relating to vehicle excessive idling is delivering demonstrable savings, albeit relatively minor in value being achieved.

Ongoing in-service optimisation of core operational services is being undertaken, with an expectation of reduced fuel usage in elements of the trade, garden waste collection activities and exploring possible trials of optimising Food rounds which could provide fuel as well as small reduction on CO2.

UPDATE: Diesel in recent weeks has increased from £1.08 ppl to £1.22 ppl, this in turn adds £1.6k to weekly procurement cost.

With EV vehicles hired for Gunnersbury and Housing contract for Grounds team, unfortunately LBE still have no formal plans to make available EV infrastructure at Greenford depot.

Since Late July HWRC 360 Material Handler electric version has been delivered and is in full operation with some teething problems being raised but producing reasonably good CO2 savings.

Loss or damage of assets

Wear and tear costs to fleet – MEDIUM

Review monthly monitoring report to identify areas/vehicles, number of vehicles and defects.

Operational failure of food waste vehicles - GEL has experienced a number of rear suspension air bag failures on one of our 7 16t RCV vehicles employed primarily on food waste collection activities. Both vehicle chassis and body manufactures have been engaged in investigating and getting a resolution to the issue.

UPDATE: We have received 6 of the 7 DAF food vehicles with Chassis repaired. The revised completion target for the last vehicle to be put back into service around September 2023. Completed vehicles are delivering around 3t payload which is around 20% (0.6t) below LBE specified purchase weight (3.6t).

Almost all of the HGV's are now out of the 3-year bumper to bumper warranty, therefore a percentage increase of monthly repairs is being assumed from July onwards.

Without having fully qualified or Dustcart engineers' knowledge in the workshop, there is the real possibility of items not being picked up on regular PMI's (good practice) which could result in higher-than-expected repairs.

Budgetary management and control

Sickness absence resulting in operational and financial continuity issues – reduced to MEDIUM

Monthly sickness monitoring.

Monthly sickness monitoring by operational/business area and time of year.

UPDATE: Over the past 12 months sickness levels have reduced significantly partly explained by closer monitoring by supervisors and greater familiarity in dealing with cases of absences. Long term sick employees are supported as usual and a number have either returned to work or have exited the business.

Report Title	Finance Update – September 2023		
Meeting	Greener Ealing Board Meeting		
Date	14 September 2023	Agenda Number	11.
Type of Report	To Approve		
Author	Katarina Pohancenikova		
Background	<p>Executive Summary This report notes:</p> <ol style="list-style-type: none"> 1. July 2023 Month End Greener Ealing financial results to July 2023 shows a positive variance before tax of (£110k). 2. Outstanding Finance Issues The unresolved finance issue with the Council is premises lease agreement. 3. Loan Finance Loan drawdown in financial year 23/24. 4. Bank Update Company credit card spend. 5. Parking Enforcement Contract Board approval to enter into a negotiation with the Council and start mobilising the contract. Board approval <p>Recommendations:</p> <p>To note the overall draft financial position to 31st July 2023.</p> <p>To approve that Greener Ealing open negotiations with Ealing Council for the Parking Enforcement contract and undertake necessary activities to mobilise this contract to commence with effect from 1st April 2024</p>		

1. Month End
Greener Ealing Ltd
Statement of Comprehensive Income (£'k)

	JULY 2023 YTD			2023/2024 FULL YEAR		
	Actual	Budget	Variance	Forecast	Budget	Variance
Net Service Income	(8,071)	(7,959)	(112)	(23,828)	(23,609)	(219)
Other income	(75)	-	(75)	(74)	-	(74)
Turnover	(8,146)	(7,959)	(186)	(23,901)	(23,609)	(292)
Staffing costs	4,460	4,683	(223)	13,522	13,673	(151)
Agency Costs	855	600	254	2,098	1,826	272
Other staffing costs	82	94	(12)	274	283	(10)
Total staffing costs	5,397	5,378	19	15,894	15,783	111
Other Direct Costs	252	158	94	630	567	63
Depreciation & Amortisation	96	87	8	295	262	33
Vehicle Costs	1,499	1,554	(54)	4,722	4,682	40
Plant Costs	129	138	(8)	427	430	(3)
Property Costs	384	380	5	1,156	1,151	5
Communications	7	8	(1)	25	24	1
ICT Costs	84	91	(7)	256	277	(21)
Service Recharges	18	17	1	54	51	3
Professional Fees	137	126	11	468	465	2
Operating costs	2,607	2,559	48	8,032	7,909	123
OPERATING LOSS/(PROFIT)	(142)	(22)	(119)	24	83	(59)
Interest receivable	(7)	-	(7)	(10)	-	(10)
Interest payable & other financing costs	46	30	16	118	78	40
Net funding costs	39	30	9	108	78	30
NET LOSS/(PROFIT) BEFORE TAX	(102)	8	(110)	133	161	(28)

The overall draft financial position to 31st July 2023 is a profit before tax of £102k against a budgeted loss of £8k. Key variances relate to:

- Turnover - favourable variances of (£186k) as a result of non-contractual work provided: (£72k) rechargeable costs; (£33k) Graffiti Contract; (£32k) Streets cleansing; (£31k) Grounds maintenance including other non-core GM contracts; (£16k) Waste; (£2k) Other.
- Staffing costs adverse variance of £19k is made up of savings on (£32k) Support staff; (£13k) HWRC; (£12k) Other; (£11k) Pensions saving; £13k Graffiti Contract; £16k Streets; £19k Grounds; £39k Waste.
- Operating costs adverse variance of £48k
 - (£62k) Vehicle and plant: favourable variance as a result of decrease in fuel price partially offset by increase in fleet and plant repairs and maintenance costs and additional hire of food vehicles.
 - (£8k) ICT and Communications savings due to undertaking a thorough review of ICT recharges and entering into a direct contract for mobiles with 3rd party.
 - £1k Service Recharges increase for SLA services, i.e. payroll, transaction services.
 - £5k Property Costs: premises repairs and maintenance not budget for.
 - £8k Depreciation & Amortisation relating to small plant purchases.
 - £11k Professional fees include timing difference on training delivered earlier than originally anticipated.
 - £94k Other Direct Costs for direct costs and rechargeable bags offset in revenue.

- The mobilisation costs will be used to secure required fleet, handheld mobile devices and software. The funds will also be used to cover for any legal and Funding costs negative variance of £9k as a result of loan drawdown in March 2023 to fund GEL capital and stock start-up costs and May increase of the EU Base rate from 3.52% to 4.24%.

The full year forecast has been updated and currently showing a loss of £133k against the originally budgeted loss of £161k. The main factors contributing to the improvement of the financial result position are: decrease in fuel price, annual reduction in ICT SLA costs, revaluation of defined benefit pension scheme, staffing costs offset by cost increase in fleet hire and interest payable rates.

GEL management is monitoring the progress on GEL 23/24 efficiencies and any delays in implementing these will be reflected in the next forecast update.

2. Outstanding Issues

Heads of Terms (Premises lease agreement) – the Council is looking to rationalise GEL's premises use as part of the savings programme and need to wait for this exercise to complete before a lease can be finalised. The estimated completion date is spring 2025.

3. Loan Finance

GEL has drawn down on the Company loan facilities amount of £1.1m to fund the repayment of start-up cost. The drawdown was split as follows: £0.930m on Fixed Capital loan facility and £0.170m on Working Capital loan facility; both on the principal repayment basis over the term of loans.

The interest rate is calculated using the EU Base currently at the rate of 4.24% and Margin of 8.5% set by the Council to comply with any subsidy control regime rules. The Council keeps updating the EU base rates on quarterly basis.

4. Bank Update

GEL Company credit card spend from June 2023 to July 2023:

Expense Type	£	Comments
Other Expense	1,501.99	Stationery, postage, vouchers, travel
Tools & Materials	3,099.62	Tools & materials
PCN Fines	- 65.00	Penalty charge notice
Transport for London	210.00	Street operatives Oyster card to ups
	4,746.61	

5. Parking Enforcement

On 7th December 2022, London Borough of Ealing Council Cabinet agreed to end the current parking enforcement contract with Serco after the initial term of 31st March 2024. The agreement in principle is to award the parking enforcement contract to Greener Ealing to provide parking and associated services for an initial 5-year term

with an option to extend for further 5 years. The Council have allocated £776k toward mobilisation costs to allow for a smooth transition for a go live date of 1st April 2024. The mobilisation costs will be used to secure required fleet, handheld mobile devices and software. The funds will also be used to cover for any legal and consultancy services, training and equipment required to secure smooth handover.

A project group within the business was set up to prepare a project workstream plan and monitor progress on each area. The risk register will be updated for parking risks as the management progresses in the mobilisation stage and regular update will be provided to the Board in future meetings.

On 23rd August the Head of Parking Services at Ealing Council wrote to Greener Ealing confirming the intent to award the Parking Enforcement contract to Greener Ealing. Following this we are formally seeking Board approval to enter the mobilisation phase and to start negotiations on the contract with the Council. Mobilisation updates and outcome of the contract negotiations etc will be provided to the Board at every meeting.

Greener Ealing Ltd - Board Forward Plan 2023/24

Date of Meeting	Standing Items	Governance	Strategic	Finance	Performance Management/ Operations/Specific Project Updates
7 Dec 2023	<ul style="list-style-type: none"> • Apologies • Declarations of Interest • Minutes of Meeting • Matters Arising <ul style="list-style-type: none"> - Circular Resolutions • HR Update • MD Report • Performance Report <ul style="list-style-type: none"> - H&S Update - incidents / accidents - Operations Update - Transport Update • Risk Management <ul style="list-style-type: none"> - Risk Register • Forward Plan 	<ul style="list-style-type: none"> • Equality and Diversity Policy and specific equalities objectives –review • Dividend Policy • CSR Policy – review 	•	•	•
15 Feb 2024	<ul style="list-style-type: none"> • Apologies • Declarations of Interest • Minutes of Meeting • Matters Arising <ul style="list-style-type: none"> - Circular Resolutions • HR Update • MD Report • Performance Report <ul style="list-style-type: none"> - H&S Update - incidents / accidents 	<ul style="list-style-type: none"> • Whistleblowing Policy - review 	•	•	•

Greener Ealing Ltd - Board Forward Plan 2023/24

Date of Meeting	Standing Items	Governance	Strategic	Finance	Performance Management/ Operations/Specific Project Updates
	<ul style="list-style-type: none"> - Operations Update - Transport Update • Risk Management <ul style="list-style-type: none"> - Risk Register • Forward Plan 				

ACCOUNTS - NEXT ACCOUNTS MADE UP TO: 31.03.2023 - DUE 31 December 2023
CONFIRMATION STATEMENT - DATE: 1 August 2024 - DUE 15 August 2024