

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM

England & Wales · Charity number 1127802

Details

Status Registered

Legal form Charitable company

Company number [06778701](#)

Registered 2009-01-30

Register [View on the Charity Commission register](#)

Contact

Address Head Office
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Activities

Objects: TO PROMOTE AND CHAMPION LEARNING OUTSIDE THE CLASSROOM TO ENABLE ALL CHILDREN AND YOUNG PEOPLE TO BENEFIT FROM INCREASED OPPORTUNITIES FOR HIGH QUALITY AND VARIED EDUCATIONAL EXPERIENCES

Activities: The Council for Learning Outside the Classroom is the independent charity responsible for promoting and championing learning outside the classroom nationally. It represents all the key organisations involved in learning outside the classroom and is the awarding organisation for the Learning Outside the Classroom Quality Badge.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, ENGLAND.
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£193,686	£213,756	-	-
2024-03-31	£157,306	£209,898	-	-
2023-03-31	£242,258	£224,790	-	-
2022-03-31	£223,207	£116,798	-	-
2021-03-31	£131,561	£140,373	-	-

Trustees

Name	Role	Appointed
David John Scourfield		2018-11-22
Felix Pepler		2019-11-07
Gillian Harvey		2017-07-04
Ian Alistair McInnes		2013-11-19
Kate Lodge		2024-11-11
Louise Edwards		2019-11-07
Martin Campbell		2024-11-11
PROF JUSTIN SIMON DILLON		2011-11-10
Rachel Linkletter		2024-11-11
Simon John Ward		2019-11-07

Accounts

Council for Learning Outside the Classroom

(A Company Limited by Guarantee)

Trustees Annual Report and Financial Statements

Year Ended 31 March 2025

(Charity Number 1127802)

**Company Registration Number: 06778701
(England & Wales)**

Council for Learning Outside the Classroom

Contents	Page
Reference and administrative details	1
Trustees' annual report	2
Independent examiner's report on the financial statements	13
Statement of Financial Activities incorporating Income & Expenditure Account	14
Balance Sheet	15
Notes to the Financial Statements, incorporating:	
Statement of Accounting Policies	16
Other Notes to the Financial Statements	19

Reference and Administrative Details

The trustees present their report and the financial statements of the charity for the period ended 31 March 2025.

Charity name	Council for Learning Outside the Classroom		
Registered charity number	1127802		
Company Registration Number	06778701		
Registered office and operational address	CLOtC Head Office Preston Montford Montford Bridge Shrewsbury SY4 1HW		
Trustees	Steven Dool — Chair until Nov 24 David Scourfield - Interim Chair from Nov 24 Justin Dillon Ian McInnes Gill Harvey Louise Edwards Felix Pepler Simon Ward Kate Lodge Martin Campbell Claire Williams Rachel Linkletter	Appointed / reappointed	Resigned 19/11/2024
		19/11/2024	
		19/11/2024	
		19/11/2024	
Chief Executive Officer	Anne Hunt		
Independent Examiner	Mr Darren Little Saint and Co The Old Police Station Church Street Ambleside Cumbria LA22 0BT		
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ		

Trustees' Report for the Year Ended 31 March 2025

The Trustees are pleased to present their annual Director's Report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a Director's Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) .

Chair's Report

Dear members and partners,

As I step down as Interim Chair covering the past 10 months, I feel it fitting to look both back and forward: what has been and what is to come.

In that spirit, I would like to express my continued thanks to Steve Dool, the previous Chair of Trustees. In his time as Chair, Steve guided CLOtC to put in place the structures necessary for it to be in the stronger more consolidated position that it is now, enabling us to now start to enter an exciting growth phase.

I would also like to express my thanks to the CEO and all of the officers of CLOtC. They continue to work incredibly hard, the results of those labours far in excess of what might normally be achievable by such a small team of people. This really is testament to their professionalism, expertise and dedication. I know that they are held in high regard by all those they support.

Following the extensive review of the LOtC Quality Badge, I am very pleased to note that feedback from applicants for the LOtC Quality Badge under the 'everyday risk' part of the scheme shows that the supportive framework and increased rigour introduced is helping providers to identify and address gaps in their risk management procedures. This continues to ensure that providers holding the LOtC Quality Badge have robust systems in place and are aware of and meeting the needs of current legislative requirements.

Another huge step forward over this period has been the development and testing of our Learning Beyond packages for schools/settings, which are now well evidenced to support schools/settings to embed learning beyond the classroom into their everyday policy and practice and to deliver a positive impact on multiple outcomes for schools, teachers and students. Furthermore, this support is low cost and works quickly and at scale. Release of the impact report for our project with 500 schools in areas of deprivation in the West Midlands was a highlight in 2024.

CLOtC continues to play an important role in liaising with government and other national organisations, and this year has played a significant role in raising the need for clarification of published guidance where needed to ensure that it is both accurate and appropriate for the sector.

Our biggest challenge for 2024/2025 was that our financial budget was very tight with no room for underperformance. This situation was expected and planned for, as a result of some significant pieces of work that needed to be undertaken in previous years to future proof the organisation. The LOtC Quality Badge review and the new CLOtC website and CRM were 2 examples of this, both now embedded and working well. Again, thanks to Steve for boldly supporting the staff when they identified the need for investing in these and other developments as a foundation for growth. There is still further development work planned to deliver greater financial viability going forward, including reviewing and testing revised operating models for the LOtC Quality Badge scheme, and this will be part of the next phase I'm sure.

With that, now is the appropriate moment to look forward and to welcome Jim Burt, the incoming Chair of Trustees. Jim probably needs no introduction, being very well known already in the outdoor sector, having produced seminal work in his previous roles for English Nature, and later Natural England and most recently for the National Academy for Social Prescribing. Jim has the strategic vision to lead CLOtC forwards as it enters its growth phase.



Mr David Scourfield
Interim Chair

Trustees' Report for the Year Ended 31 March 2025

Objectives and Activities

Summary of the objects of the charity set out in its governing document

The main aim of the Council for Learning Outside the Classroom (as stated in its Memorandum of Association) is: To promote and champion learning outside the classroom to enable all children and young people and adults to benefit from increased opportunities for high-quality and varied educational experiences.

CLOtC's mission is to ensure every child and young person has the opportunity to experience and benefit from the world beyond the classroom as an essential part of their learning and development, whatever their age, ability or background.

The Council is committed to enabling all children and young people to access the benefits of learning outside the classroom, regularly, frequently, and in ways that allow a progression of experiences. We were set up as a charity to:

- Be a leading voice for learning outside the classroom
- Influence and improve learning outside the classroom policy and practice
- Raise the profile of learning outside the classroom and promote its benefits
- Provide support for education and LOTC professionals, so high quality learning outside the classroom can meet the needs of children and young people

The Council is built upon a partnership of stakeholders who come together to further the principles of LOTC. This partnership gives us a unique foundation of support and knowledge that empowers us to fulfil our aims.

The Council was set up in 2009 in response to an Education Select Committee and to take forward the aims of the Learning Outside the Classroom Manifesto, and as such has previously articulated in its annual reports a range of responsibilities including the following long list: -

- Develop as the leading voice for learning outside the classroom;
- Influence learning outside the classroom policy and practice;
- Raise the profile of learning outside the classroom and promote the benefits;
- Consult with and represent the views of the wider LOTC partnership;
- Act as the consultative body for the development of policy and legislation;
- Drive an LOTC Action Plan;
- Maintain the cohesion of the LOTC partnership;
- Communicate with all stakeholders, and provide an open access website for all stakeholders and interested parties;
- Maintain an overview of learning outside the classroom and act to resolve common issues;
- Improve the quality of learning outside the classroom through the LOTC Quality Badge scheme;
- Provide support, aiming for high quality learning outside the classroom that meets the needs of young people;
- Commission and/or undertake research;
- Access funds and/or generate income to enable more young people to access learning outside the classroom;
- Provide strategic direction for the LOTC Quality Badge scheme and be the "awarding authority".

CLOtC receives no core funding and remains under-resourced to perform this wide range of responsibilities. Our strategy (2020-24) was to review, consolidate, and ensure our services were fit for purpose. During 24/25 we continued focusing on three core areas of CLOtC delivery:

- quality assurance
- training and CPD
- and where capacity allows on advocacy and facilitation.

The staff and Trustee Board have worked together to continue developments in each of these 3 core areas, and to identify and start to begin to secure the resources necessary to strengthen the charity through growth.

Trustees' Report for the Year Ended 31 March 2025

The Council has a Board of Trustees which includes:

Eight Trustees elected by the membership - four members drawn from the user constituency (for example, governors, parents, teachers), and four for members drawn from the provider constituency (for example, providers of creative experiences, adventurous activities). Others can be co-opted as needed.

3 new appointments were made at the 2024 AGM.

Objectives and activities for the Public Benefit

The Trustees have given consideration to the charity commission's general guidance on public benefit when reviewing the objectives and in planning for future activities.

Trustees' responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company at the balance sheet date and of its incoming resources and application of resources, including the statement of financial activities for the financial year. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Report for the Year Ended 31 March 2025

Structure, Governance and Management

Governing Document

The Council for Learning Outside the Classroom (CLOtC) is a Company Limited by Guarantee which means that each Board Member (Trustee) has to pay up to £10 if the company needed resources upon winding up. The Company is also a Registered Charity.

The Company is governed by its Memorandum and Articles of Association dated 22 December 2008, the date the charity was incorporated.

The board of trustees administers the charity. It comprises of people with the necessary skills and experience to manage the work of the charity gained from educational, provider and user backgrounds. It meets as a minimum four times each year.

A Chief Executive Officer is appointed by the trustees to manage the charity's day to day operations.

The trustees have a risk management policy and risk register which continually reviews the risks the charity may face. The main risks are financial, as the lack of core funding and rising costs require an increasingly large need to raise funds to cover all operating, and development costs, including operation and development of the complex, costly and yet vitally important LOfC Quality Badge scheme. This continues to present a lack of financial security. The trustees are working on these issues and supporter and fundraising strategies, and development plan, are in place to mitigate the risk both in the short term and going forward.

In addition to the Board, which is responsible for making strategic decisions for the charity, the Council also has one committee with specific delegation of authority for finance and audit.

The Finance and Audit Committee covers legal, finance and HR issues, and includes keeping the governance of the Council under review. This continued to meet monthly during this financial year.

A member of the Board also chairs the LOfC Quality Badge Working Group which has no formal role in the charity governance but helps bring insight and guidance to assist with: strategic development of the LOfC Quality Badge; approval and monitoring of Awarding Bodies; development of the quality indicators; dealing with complaints. This met every 3-4 months and over this period.

Members' Liability

Members of the Board of Trustees, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on the reference and administration page.

Board Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up.

Trustees' Report for the Year Ended 31 March 2025**Achievements and Performance****Annual performance review**

As flagged in the 23/24 annual report and accounts, the 2024-2025 financial year was always going to be very challenging and one dominated by a tight focus on cash flow and delivering a balanced budget despite reduced staff capacity, and this is reflected in these annual report and accounts.

After building cash reserves and investing them in essential developments, and operating with reduced staff capacity in several of the previous years, the Trustees and Staff agreed the need to plan and deliver a balanced budget for 24-25 and to return to full staff capacity. This meant that our approved budget and forecast for 24/25 maintained a low cash flow position throughout the financial year, which allowed no room for underperformance. Performance was even more challenged as the Communications and Marketing Officer went on maternity leave for the majority of the 24/25 financial year and we were not able to afford to recruit maternity cover.

Our annual budgeting over the last few years has proved very reliable. Thanks to an exceptionally dedicated, skilled and adaptable team we were able to deliver the 24/25 budget and furthermore to return a closing cash balance that was above the original budget. This is then reflected in the starting cash position of the 25/26 financial accounts and it allowed us to adopt a budget for 25/26 budget that is both balanced and maintains a cash reserve that is in line with charity commission guidelines and protects us from the considerable risks of holding very low cash reserves. Further increasing our cash reserves and resilience remains a charity priority going forward.

With several years of essential developments now complete, we are operationally in a much stronger position to enter our next phase which is to deliver growth and greater financial security. For example, increasing the rigour of the LOTC Quality Badge scheme and working with teaching unions to update their guidance for schools appears to be translating into a steady increase in the number of schools actively requesting that the providers they work with hold the LOTC Quality Badge. Similarly, developing our LOTC Badge and LOTC Mark schemes for providers and for schools/settings respectively into frameworks for supporting them to develop their own practice has greatly increased their value and hence interest in using them.

A short summary of headlines and highlights from 2024/25, plus additional notes at the time of writing, are presented below, and should be read alongside the financial overview.

Personnel**Trustee Board**

This year our Chair Steven Dool retired at the 2024 AGM after 2 terms as Chair. He was succeeded by our Deputy Chair David Scourfield who has stepped in as Interim Chair until Sept 2025 when he is due to retire. A new Chair Elect, Jim Burt, was appointed and is now working with the team to effect a handover from David Scourfield.

Staffing

This year we set a budget to retain a core staff team of a part time CEO, Awards and CPD Manager, Communications and Marketing Manager, and a full time Business Support Coordinator. We also maintained employment of 2 further part time roles, a LOTC Quality Badge Adviser and a Project and Events Coordinator, and of course the team of our many assessors. The Trustees and CEO are indebted to our dedicated and skilled staff and assessors for their ongoing support and passion and the way they continue to work creatively in line with constantly changing school and provider needs and charity funding constraints.

We are grateful for the pro bono HR support being offered by Lewis Silkin, and for pro-bono assessment support from Jake Wiid.

Trustees' Report for the Year Ended 31 March 2025

Headlines of our achievements and challenges are given below:

Improving our offer to support schools/educational settings to adopt a LOfC approach

Our package for educational settings - Learning Beyond - was launched in 2023 with 3 levels of support: CLOfC Membership, LOfC Mark Direct, and LOfC Mentoring. New for the 24/25 financial year was the launch of an online Learning Management Platform for all schools working on their LOfC Mark framework either via the LOfC Mark Direct or Mentoring routes.

School Membership

Our relatively new CRM and website continued to offer better access to member resources, including online CPD, learning Beyond Guides, and newsletters. Three new Learning Beyond Guides were developed to support us shift focus towards recruitment rather than just retention of members. 2024/2025 saw us plan and deliver our first ever direct mailing campaign to all schools in England, with the support of Buzz Education. All three Guides were sent to all schools in England, and we are now planning a follow up with another new set of Guides. 100 free memberships for schools were made available thanks to the Canal and River Trust and People's Postcode Lottery. These sold out within a few days so we are now planning a second round with thanks to the partners. As school time to attend live online CPD and training is limited, our training offer for school members remains pre-recorded and available to watch on demand and focuses on sharing good practice. We continue to look for ways to help us translate our resources for schools into Welsh language versions, not least as there appears to be considerable demand.

LOfC Mark Direct

The LOfC Mark Direct offers schools/settings a 'do it yourself' online support package, with access to a self-assessment 'progress tracker' and an online learning platform which includes helpful guides, videos, and case studies. This provides schools with a framework and tools to help them audit, plan, and evidence the development of LOfC policy and practice across their whole setting, and in a way that meets their own unique needs and circumstances. We will continue to work with schools and other educational settings to find ways to simplify and improve this support so that it is as easy as possible to embed LOfC into their own teaching practice. Most notable for 2024/25 was our work with a whole academy trust, the Meridian Trust, so that all 31 of its schools could use the LOfC Mark framework to help them deliver and celebrate their commitment to extending their curriculum. It is a credit to the Trust that all its secondary and SEND schools achieved their LOfC Mark within 12 months; many of their primary schools have also achieved their LOfC Mark and the remainder are still working towards it. This has helped demonstrate that LOfC Mark Direct is a very cost effective and flexible support package for schools to develop their own LOfC policy and practice.

As 24/25 operated without a Communications and Marketing Officer there was no active promotion of the LOfC Mark. However, at time of writing there are 170 schools that either hold the award or are working towards it and we continue to receive new applications. We are now looking to start promotions and recruit more assessors. Meanwhile we have created and are testing LOfC Mark Direct resources specifically for initial teacher training students at 2 universities.

Trustees' Report for the Year Ended 31 March 2025***LOtC Mentoring***

The LOtC Mentoring route offers schools all the LOtC Mark Direct resources, but with the additional support of a peer mentor from another LOtC Mark school or project officer to help them to work through their progress tracker and action plan.

Schools who achieve the LOtC Mark are able to become 'LOtC Hubs' and offer mentoring to other schools. Further LOtC hubs are being recruited, along with LOtC Mark assessors, to increase capacity to deliver the Mentoring programme and Mark assessments.

2024/25 saw the release of the impact report of our special project in partnership with Canal and River Trust and Green Recovery Challenge Fund and over 500 schools in areas of deprivation in the West Midlands. As anticipated, this was able to confirm that offering our core package of CPD and mentoring to develop LOtC policy and practice delivered a positive impact, on multiple outcomes for students and teachers, including validated scale measures for wellbeing, learning, nature connectedness and pro-conservation behaviours. It also reported that teachers were able to take more of their teaching and learning out beyond the classroom more often, with the subject most regularly taught outside shifting from PE to Science in just 18 months. This project was focused on enabling learning outside the classroom in local natural environments, however the CPD and mentoring that schools received was designed to ensure that all types of LOtC were audited, planned and developed. Many of the 70 schools who received mentoring achieved their own LOtC Mark award, celebrating their rapid progress during the project. To build on school demand, a legacy project funded by the Canal and River Trust allowed us to offer ongoing mentoring to 18 project schools in 2024/5, resulting in 6 more Gold, 3 more Silver, and 3 more Bronze awards. This project was instrumental in confirming the success of our CPD and mentoring model in supporting schools facing challenging circumstances to embed LOtC into their teaching practice and for this to have a significant positive impact on teaching, learning, wellbeing, and environmental outcomes.

Delivering the legacy project meant LOtC Hubs were busy supporting other schools so we did not actively promote the mentoring programme during 24/25. Recruiting more mentors and assessors is a priority going forward.

Improving our offer so more providers are quality assured for their LOtC delivery***LOtC Quality Badge***

Review of the LOtC Quality Badge scheme confirmed the high value that schools and their employers place on it for supporting delivery of educational visits. The review had also identified ways for us to improve the scheme, particularly in relation to the need for greater consistency across the different Awarding Bodies, and to ensure that our assessment processes best meet the needs of both providers and educational settings. In 24/25 we were able to finalise revisions to the Quality Indicators and Partnership Agreements with Awarding Bodies. The changes made ensured the scheme was ready for us to shift from a focus purely on retention to promotions for growth. This included creation and distribution of a staff room poster to schools and promotions to all teaching unions. At time of writing we are seeing an uplift in new applications, and applicants who had previously withdrawn now returning to the scheme. Notable for 24/25 is that we were able to halt the previous longstanding trend of declining numbers of Badge holders, despite several large multisite providers withdrawing from the scheme due to closure or a fundamental change in their delivery model. We were delighted to receive support from the NEU towards the operating costs of the LOtC Quality Badge scheme.

As with the LOtC Mark, we have developed the LOtC Quality Badge scheme and resources so that they offer a development framework to help providers have everything in place to meet their school/settings' needs, and also to identify ways to improve their practice. Also notable for 24/25 is the growing number of supportive comments from providers about how useful they find working through the application process as a way to identify where and how their policies and practices do not meet required standards or could be improved. We find the need to work with about 50% of applicants because either their safeguarding policies or procedures are out of date or there are issues to do with their building compliance. Our support to help them understand where and how to address these gaps is an integral part of the application process and fee.

Trustees' Report for the Year Ended 31 March 2025

A priority for 25/26 is securing extra resource to develop and test alternative operating model/s for the LOTC Quality Badge scheme, so that we can balance the increasing cost of subsidising the scheme through CLOtC's own charitable activities whilst still maintaining this unique and valued service for schools and their employers.

Provider/organisational Membership

Our provider membership offer is still relatively new and includes live CPD events which continue to prove popular. CLOtC Membership fees play a really important role in supporting the costs of operating the LOTC Quality Badge scheme, so maintaining and growing our provider/organisational membership is key to the ongoing operation of the LOTC Quality Badge scheme. Renewal rates for our various provider member categories remain excellent, reflecting the value of the membership offer and what it enables.

Special Projects and Events

As above, this year saw release of the impact report from our work with schools and the Canal and River Trust as part of the Waterways, Wildlife and Wellbeing project funded by the Green Recovery Challenge Fund. This project allowed us to support over 500 schools in areas of high deprivation in the West Midlands with free CLOtC membership; and of those nearly 300 were funded to take part in mentoring or other additional training to help them embed LOTC. The CPD and training offer included: hands on nature connection and conservation activities around local inland waterways, Visit Leader Training in partnership with local Outdoor Education/Education Visit Advisers, and new and innovative CPD on Nature Connectedness for teachers. As above, this support resulted in increases (some of them statistically significant) in pupil wellbeing, learning, and pro-environmental outcomes using validated measures, and in many positive outcomes for teachers and schools too. The latter included success in embedding LOTC across whole school teaching practice and teachers reported more subjects being taught regularly beyond the classroom more often. It also established an ongoing and valued partnership between CLOtC and Canal and River Trust, which both partners continue to value for adding value to each other's reach and impact (watch this space for more information on our latest project which is exploring how to support schools to make their after school clubs more physically active by using local natural environments.)

We ran another successful annual conference in November 2024 thanks to our sponsors the Canal and River Trust, Warner Brothers Studio Tours, and PGL Beyond. For the first time, we ran the conference at a school, hosted by the Meridian Trust. The conference explored the theme of Supporting Students to Thrive, with plenary discussions focusing on developing skills and wellbeing. The delegates made use of the school spaces inside and out while the students went on a day learning beyond the classroom with local LOTC Quality Badge holders – so we practiced what we preach. The day was a sell out with 300 delegates, 26 exhibitors, and excellent feedback.

We worked with providers and schools to offer ongoing annual programmes of online CPD. Schools were offered live good practice sessions which were recorded so any school members can access them on demand. The live monthly provider CPD is proving really popular, and included topics such as marketing to schools, sustainability, critical incident planning, fundraising, and risk management. Sessions on fundamentally important topics are offered free to all LOTC Quality Badge holders and applicants too.

Communications

Our small team strives to ensure that our members and sector partner continue to have access to the very latest guidance regarding educational visits and learning beyond the classroom, including guidance from Westminster and the Welsh government. The website and CRM continue to improve our ability to communicate effectively with our many different audience groups and stakeholders.

Our Communications and Marketing Manager was on maternity leave for most of the 2024/25 financial year and our challenging budget meant that we were unable to recruit a replacement. Our communications and marketing were limited to the essential routine tasks and those covered elsewhere in this report. We are delighted to have this role back in 25/26 as we move into our growth phase.

Trustees' Report for the Year Ended 31 March 2025***Advocacy***

As usual there is ongoing work with and on behalf of all the LOTC sectors we represent to champion the role of LOTC.

In terms of policy influencing, CLOtC chairs a relatively new Department for Education (DfE) liaison group for LOTC, which exists to provide ongoing expert support on LOTC. This year we greatly increased the number of different DfE teams who have an interest in LOTC for its role in supporting their priorities. CLOtC also contributes as a member to DfE's Out of School Settings Working Group. We hosted a site visit for members of this team and the DfE Enrichment team in December 2024, showcasing the role of LOTC and the LOTC Quality Badge scheme, and highlighting opportunities for it to be adapted for use in other contexts. We were delighted to receive a very supportive letter from the Minister for School Standards in early 2025. Our policy ask is simple – that there is greater recognition that learning can and should happen beyond as well as inside the classroom. This was reflected in our response to the Curriculum and Assessment Review, and in our contributions to consultations on Enrichment and safeguarding in Out of School Settings. Increasingly we are seeing that is equally important to reinforce that LOTC can and does happen on and off school site, during and beyond the school day, and is used to support statutory and non-statutory delivery. LOTC is unique for its ability to deliver multiple co-benefits and to help schools connect to all the other sites and services that support children and young people in their community, and we were delighted to partner with the Centre for Young Lives on with a proposal for a demonstration project on this theme.

This year we also started to review and develop work with our CLOtC sector partnership groups, so that these can help us facilitate coherent messaging and drive up standards across the many different and diverse sectors that CLOtC champions. In 24/25 we began this process by working with the Nature, Countryside, and Farming Sector Partnership, updating its terms of reference and membership.

Staff and trustees continue to attend key national networking events where capacity allows, such as those hosted by sector partners and on key regional events. We also work with partners on an individual basis as capacity and priority allows, for example we worked closely with members of OEAP to help the NASUWT rewrite their educational visit guidance for schools so that it aligns with national guidance.

Supporter Income

The 2024-25 financial year was always set to be a more challenging year financially and hence included a supporter income target of £60k to achieve a balanced budget. Our fundraising strategy and supporter pipeline helped us to achieve this and target support for our 3 strategic delivery areas: Quality Assurance, CPD and Training, and Advocacy and Facilitation. This year included joint bids with partners such as the Canal and River Trust, Royal Entomological Society, and the RSPB. We look forward to working with more partners going forward. We were delighted to receive support from the NEU which is helping offset some of the considerable costs to CLOtC of operating the LOTC Quality Badge scheme.

Trustees' Report for the Year Ended 31 March 2025
Financial Review**Financial review**

- The CEO, Chair and Trustees continue to share a commitment to stabilise the charity's finances. Having reversed the previous trend of diminishing unrestricted funds, and then chosen to invest cash reserves built into essential developments, it was essential to set a balanced budget for 24/25. This budget forecasted a cash flow throughout the financial year which required careful monitoring and allowed no room for underperformance. The Trustees and staff remain committed to building and retaining a strategic reserve of at least 3-6 months operating costs.
- Budget constraints meant we were unable to replace member of staff who went on maternity leave for the majority of this financial year, leaving the team facing the challenge of delivering the existing budget but with 20% less staff capacity.
- Despite the internal challenges and mounting external financial pressures, our closing cash balance for 24/25 was returned above plan. We remain grateful to all our sponsors, and supporters for their help in achieving this outcome. The closing cash position was £53,754 at the year end and funds carried forward in March 2025 were £12,647 (2024: £32,717). The main reason for the difference between the cash held and the funds at the year end is income in advance for the following financial year totalling £41,585.
- Trustees offer special thanks to staff who display loyalty, commitment and acceptance of an ever-changing pattern of work across the year in line with operational and budget need. They also offer thanks to the Financial Audit Committee, chaired by Simon Ward, who continued to monitor and review the financial situation with the CEO on a monthly basis.
- The charity is still in a 5 year risk strategy that aims to reverse a trend of diminishing funds and invest in developments needed to transition to a more viable operating model. Development of the LOTC Quality Badge rigour between 2022 and 2025 has been an important step to help this transition and can now underpin future growth of the scheme to a level needed to offset fixed costs. The cost of running the LOTC Quality Badge scheme is considerable and is increasing every year in line with market trends. This cost needs to be met by CLOtC's other charitable activities, such as membership. In line with recommendations from the review, going forward we will continue to look for creative ways to fund this scheme which is both recommended by DfE to its key beneficiaries (schools, their employers, and their advisers across the UK) but which receives no core funding to support its operation. At the same time, we need to keep the costs to LOTC providers who volunteer to apply for this scheme to be as affordable as possible. Additional development time and resource is needed to review and test more financially self-sustaining operating models, and with operating costs rising annually, achieving balanced budgets in both 24/25 and 25/26 pose considerable challenges for the team.

Reserves Policy

The Trustees examined the charity's requirement for reserves in light of the main risks to the organisation.

The Trustees adopted the policy that unrestricted funds not committed and held by the charity should cover, in the event of it being wound up due to lack of funding, the equivalent of 3 months running costs including salaries, redundancy, notice pay, and related costs. This policy was used actively for guidance in 20/21. In line with pre-pandemic ambition, the intention is to move to holding a 6-month reserve as soon as possible.

The Trustees aim to ensure the continuation of core activities in the event of a significant drop in income.

Trustees review this and other policies as a minimum once a year.

Funds in Deficit

There are no funds in deficit.

Trustees' Report for the Year Ended 31 March 2025**Principal Risks and Uncertainties****Financial and Risk Management Objectives and Policies**

The Trustees of the Council for Learning Outside the Classroom (CLOtC) take their governance responsibilities very seriously and as part of the efficient and effective operations of the charity continue to plan, monitor and review risk management in full. CLOtC has adopted the 5-stage process recommended by The Charity Commission in its guidance. Trustees discuss risk during Board meetings before any new strategic direction is agreed and have produced a risk management plan, which includes quarterly risk identification and assessment following input from both staff and trustees. Each risk is assessed on the basis of the likelihood of occurrence and the severity of the risk; and Trustees have considered what action needs to be taken to manage major risks. The risk management plan and risk register is reviewed at each Board meeting and Trustees are satisfied that systems and procedures are in place to manage the major risks to which the charity is exposed.

Plans for Future Periods

CLOtC's current priority remains to deliver our charitable purpose by securing the future of CLOtC, and by showing leadership for building capacity so that more schools /settings and LOtC providers are able to deliver better outcomes for children and young people. Our 3 areas of strategic delivery are: Quality Assurance, Training and CPD, and Advocacy and Facilitation. We remain committed to working closely with partners to further mutual aims to ensure that LOtC is widely recognised for its role in supporting positive learning, health, and wellbeing outcomes for children and young people and adults in all contexts, especially for those who could benefit the most. 25/26 is already offering the opportunity to begin to achieve greater coherence in how schools are currently being directed to plan, deliver, assess, and fund LOtC activities. The supporter income development pipeline is being delivered to help us diversify our income, increase our reserves, and support the number of staff we need to operate, develop, and grow. There are considerable challenges ahead as we transition to a new and more viable operating model. We continue to work closely with Outdoor Education Advisers/Education Visit Advisers where possible to strengthen and increase the national and local support offered to schools and providers, not least as our review confirmed the value of the LOtC Quality Badge scheme in supporting schools and their employers deliver educational visits. We also continue to consolidate and improve our core offer as detailed in the Achievements and Performance section.

Declaration

The trustees declare that they have approved the trustees' report at their meeting and signed on its behalf by:



Mr Dave Scourfield
Interim Chair

18/9/25

Date

Independent Examiner's Report on the Financial Statements to the Trustees of Council for Learning Outside the Classroom

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 and that an independent examination is appropriate.

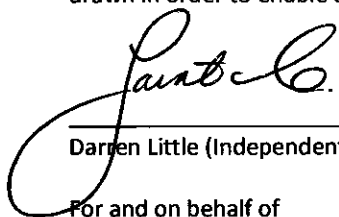
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

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

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



Darren Little (Independent Examiner)

For and on behalf of

Saint & Co
Chartered Accountants & Statutory Auditors
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

19/09/2025 Date

Statement of Financial Activities for the Year Ended 31 March 2025

(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2025	Total 2024
	Note	£	£	£	£	£
Income and endowments from:						
Donations	2	22,383			22,383	2,433
Charitable activities	2	170,978			170,978	154,508
Other trading activities		-			-	-
Investments	2	325			325	365
Total		193,686	-	-	193,686	157,306
Expenditure on:						
Raising funds	3	-			-	-
Charitable activities	3	213,756			213,756	209,898
Other trading activities		-			-	-
Total		213,756	-	-	213,756	209,898
Net income / (expenditure) before investment gains/(losses)		(20,070)	-	-	(20,070)	(52,592)
Net gains/(losses) on investments		-			-	-
Net income / (expenditure)		(20,070)	-	-	(20,070)	(52,592)
Transfers between funds		-	-	-	-	-
Other recognised gains and (losses)		-	-	-	-	-
Other gains/(losses)		-			-	-
Net movement in funds		(20,070)	-	-	(20,070)	(52,592)
Reconciliation of funds						
Total funds brought forward	10	32,717	-	-	32,717	85,309
Total funds carried forward	10	12,647	-	-	12,647	32,717

All of the charity's activities derive from continuing operations during the above financial periods.

Balance Sheet as at 31 March 2025

Company Number 06778701

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	7		-		-
Investments			-		-
			<u>-</u>		<u>-</u>
Current assets					
Stock		-	-		-
Debtors	8	6,297		18,295	
Cash at bank and in hand		<u>53,754</u>		<u>53,235</u>	
		60,051		71,530	
Liabilities					
Creditors: Amount falling due within one year	9	(47,404)		(38,813)	
Net current assets			<u>12,647</u>		<u>32,717</u>
Total assets less current liabilities			12,647		32,717
Creditors: Amount falling due after one year			-		-
Total net assets less current liabilities			<u>12,647</u>		<u>32,717</u>
Funds of the academy trust:					
Unrestricted funds			12,647		32,717
Restricted funds			-		-
Endowment funds			-		-
Total funds	10		<u>12,647</u>		<u>32,717</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors and signed on its behalf by:


Mr Dave Scourfield
 Interim Chair

18/9/25
 Date

Notes to the Financial Statements for the Year Ended 31 March 2025**1. Statement of Accounting Policies**

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Legal Status

The charity is a company limited by guarantee and has no share capital. Its directors are its trustees and vice versa.

Basis of Preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) — (Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Financial Statements

The accounts comprise two primary statements supported by notes. These statements are:

- **Statement of Financial Activities:** This statement discloses all capital and income resources and expenditure and contains a reconciliation of all movements of the charity's funds. The figures are analysed between general and restricted funds.
- **Balance Sheet** – This summarises the assets that are used by the charity to achieve its objectives.

These accounts are prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.

Going Concern

The accounts are prepared on the going concern basis, the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

All incoming resources are included in the Statement of Financial Activity when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable are credited to income upon entitlement.

Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any condition associated with the donated item have been met, the receipt of the economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt donated services and facilities are recognised on the base of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Notes to the Financial Statements for the Year Ended 31 March 2025**1. Statement of Accounting Policies (Continued)****Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Irrecoverable VAT is included as a cost of the applicable expenditure.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost (in the case of donated assets the fair value at the date of acquisition) including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Fixtures, Fittings and Equipment	25% per annum, straight line
----------------------------------	------------------------------

Company Limited by Guarantee

The company is limited by guarantee and in the event of it being wound up every member is liable to contribute a sum not exceeding £10. There are no shares of any class, either authorised or allocated.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Pension Scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held outside the charity in independently administered funds. Contributions payable for the year are shown within the financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

1. Statement of Accounting Policies (Continued)

Fund Accounting

The charity's accounts are divided into legally distinct categories which are defined as follows:

- **Unrestricted or General funds**

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

- **Designated funds**

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

- **Restricted funds**

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

Investment income and gains are allocated to the appropriate fund.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2. Analysis of income

	Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2025	Total 2024
Donations and legacies:					
Donations	2,383	-	-	2,383	2,433
Conference sponsorship	20,000	-	-	20,000	-
	-	-	-	-	-
	<u>22,383</u>	<u>-</u>	<u>-</u>	<u>22,383</u>	<u>2,433</u>
<i>Previous year total</i>	<u>2,433</u>	<u>-</u>	<u>-</u>	<u>2,433</u>	
Charitable activities:					
<i>Grants</i>					
Canal and River Trust	-	-	-	-	30,000
Natural England	-	-	-	-	4,999
<i>Income from Charitable Activities</i>					
Membership subscriptions	36,672	-	-	36,672	31,119
LOtC Quality Badge	81,202	-	-	81,202	86,941
Conference income	38,566	-	-	38,566	750
CPD Training & Support	1,038	-	-	1,038	699
Other Contracted Work and Admin Fees	13,500	-	-	13,500	-
Mentoring	-	-	-	-	-
Other income	-	-	-	-	-
	<u>170,978</u>	<u>-</u>	<u>-</u>	<u>170,978</u>	<u>154,508</u>
<i>Previous year total</i>	<u>154,508</u>	<u>-</u>	<u>-</u>	<u>154,508</u>	
Income from investments:					
Interest income	325	-	-	325	365
Other	-	-	-	-	-
	<u>325</u>	<u>-</u>	<u>-</u>	<u>325</u>	<u>365</u>
<i>Previous year total</i>	<u>365</u>	<u>-</u>	<u>-</u>	<u>365</u>	

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3. Expenditure

	Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2025	Total 2024
Expenditure on raising funds:					
	-	-	-	-	-
	-	-	-	-	-
<i>Previous year total</i>	-	-	-	-	-
Expenditure on charitable activities:					
Direct - General operations					
Staff costs	142,839	-	-	142,839	164,305
Consultants	3,000	-	-	3,000	-
Project related expenditure	4,500	-	-	4,500	1,025
Travel & subsistence	2,563	-	-	2,563	2,583
Conference costs	13,232	-	-	13,232	-
Quality accreditations costs	23,590	-	-	23,590	17,280
Training & CPD costs	300	-	-	300	655
Insurance	2,228	-	-	2,228	2,048
IT support	4,191	-	-	4,191	4,266
IT replacement	165	-	-	165	686
Website costs	2,354	-	-	2,354	3,102
Office expenses and storage costs	4,358	-	-	4,358	4,515
Legal fees and subscriptions	-	-	-	-	-
Bank charges	786	-	-	786	561
Trustees' expenses and meeting costs	255	-	-	255	41
	-	-	-	-	-
	<u>204,361</u>	<u>-</u>	<u>-</u>	<u>204,361</u>	<u>201,067</u>
Support Costs					
Examiners fees and accountancy	2,297	-	-	2,297	2,016
Payroll support	-	-	-	-	696
Finance support	7,098	-	-	7,098	6,119
	<u>9,395</u>	<u>-</u>	<u>-</u>	<u>9,395</u>	<u>8,831</u>
Total expenditure	<u>213,756</u>	<u>-</u>	<u>-</u>	<u>213,756</u>	<u>209,898</u>
<i>Previous year total</i>	<u>209,898</u>	<u>-</u>	<u>-</u>	<u>209,898</u>	

4. Fees for examination of the accounts

	Total 2025	Total 2024
Current examiner's fees		
Independent examiner's fees	1,768	1,512
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	7,627	6,624
	<u>9,395</u>	<u>8,136</u>

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

5. Staff costs	Total 2025	Total 2024
The total staff costs and employee benefits for the reporting period are analysed as follows:		
Wages and salaries	129,457	149,145
Employers' national insurance	6,493	8,050
Employer pension contributions	6,889	7,110
	<u>142,839</u>	<u>164,305</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

The average number of staff for the year was:	2025	2024
	<u>6</u>	<u>6</u>
	<u>6</u>	<u>6</u>

The number of employees to whom retirement benefits were accruing was as follows:	2025	2024
	<u>6</u>	<u>6</u>
	<u>6</u>	<u>6</u>

	2025	2024
Key management personnel	<u>46,265</u>	<u>46,265</u>
	<u>46,265</u>	<u>46,265</u>

6. Trustee remuneration and expenses

No remuneration was paid directly or indirectly out of the funds of the charity for the year to any trustee or to any person or persons known to be connected with any of them.

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7. Tangible Fixed Assets

	Freehold Land & Buildings £	Motor Vehicles £	Furniture Fittings & Equipment £	ICT Equipment £	Total £
Cost					
As at 01 April 2024	-	-	4,481	-	4,481
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2025	-	-	4,481	-	4,481
Depreciation					
As at 01 April 2024	-	-	4,481	-	4,481
Charge in year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2025	-	-	4,481	-	4,481
Net book values					
As at 31 March 2025	-	-	-	-	-
As at 01 April 2024	-	-	-	-	-

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8. Debtors	2025	2024
	£	£
Trade debtors	4,640	18,295
Prepayments	1,657	-
Accrued income	-	-
Other debtors	-	-
	<u>6,297</u>	<u>18,295</u>

9. Creditors: Amounts Falling due Within One Year	2025	2024
	£	£
Trade creditors	516	1,957
Taxation and social security creditors	2,569	2,939
Other creditors	-	-
Accruals	2,734	2,016
Deferred income	<u>41,585</u>	<u>31,901</u>
	<u>47,404</u>	<u>38,813</u>

Deferred Income	2025	2024
	£	£
Accruals and deferred income includes:		
Deferred income at 1 April 2024	31,901	27,607
Resources deferred in the year	41,585	31,901
Amounts released from previous years	<u>(31,901)</u>	<u>(27,607)</u>
Deferred income at 31 March 2025	<u>41,585</u>	<u>31,901</u>

Deferred income comprises:		
Membership in advance	22,035	23,801
Conference income in advance	19,550	8,100
Grant funding in advance	-	-
	<u>41,585</u>	<u>31,901</u>

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10. Funds	Balance at 01-Apr 2024 £	Incoming resources £	Resources expended £	Gains, Losses and Transfers £	Balance at 31-Mar 2025 £
Restricted General Funds					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
Total Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted Funds					
General funds	32,717	193,686	(213,756)	-	12,647
	-	-	-	-	-
Total Unrestricted Funds	<u>32,717</u>	<u>193,686</u>	<u>(213,756)</u>	<u>-</u>	<u>12,647</u>
Total Funds	<u>32,717</u>	<u>193,686</u>	<u>(213,756)</u>	<u>-</u>	<u>12,647</u>

The specific purposes for which the funds are to be applied are as follows:

General Funds

Funds are to there to be available to provide a productive return over time in support of the charity's aims.

Comparative information in respect of the preceding period is as follows:

	Balance at 01-Apr 2023 £	Incoming resources £	Resources expended £	Gains, Losses and Transfers £	Balance at 31-Mar 2024 £
Restricted General Funds					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
Total Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted Funds					
General funds	85,309	157,306	(209,898)	-	32,717
	-	-	-	-	-
Total Unrestricted Funds	<u>85,309</u>	<u>157,306</u>	<u>(209,898)</u>	<u>-</u>	<u>32,717</u>
Total Funds	<u>85,309</u>	<u>157,306</u>	<u>(209,898)</u>	<u>-</u>	<u>32,717</u>

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11. Analysis of Net Assets Between Funds

Fund balances at 31 March 2025 are represented by:

	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	60,051	-	-	60,051
Current liabilities	(47,404)	-	-	(47,404)
Non-current liabilities	-	-	-	-
Total Net Assets	12,647	-	-	12,647

Comparative information in respect of the preceding period is as follows:

	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	71,530	-	-	71,530
Current liabilities	(38,813)	-	-	(38,813)
Non-current liabilities	-	-	-	-
Total Net Assets	32,717	-	-	32,717

12. Related party transactions

There were no related party transactions in the year

13. Taxation

The charitable company is exempt for Corporation Tax on its charitable activities. The Trustees have reviewed the charity's activities and are confident that they further the company's charitable aims and as such are considered to be primary purpose trading.

14. Pension Commitments

The charity contributes to a defined contribution pension scheme operated with the new Auto-enrolment Legislation. The assets are held and administered by the Aegon pension scheme. The pension cost charge represents contributions payable by the charity to the pension scheme and amounts to £6,889 (2024 : £7,110).

15. Donated Goods and Services

Storage facilities have been provided free of charge, an amount of £2,308 (2024: £2,308) has been included as a donation to reflect this.

Accounts

Council for Learning Outside the Classroom

(A Company Limited by Guarantee)

Trustees Annual Report and Financial Statements

Year Ended 31 March 2024

(Charity Number 1127802)

**Company Registration Number: 06778701
(England & Wales)**

Council for Learning Outside the Classroom

Contents

Page

Reference and administrative details

1

Trustees' annual report

2

Independent examiner's report on the financial statements

12

Statement of Financial Activities incorporating Income & Expenditure Account

13

Balance Sheet

14

Notes to the Financial Statements, incorporating:

Statement of Accounting Policies

15

Other Notes to the Financial Statements

18

Reference and Administrative Details

The trustees present their report and the financial statements of the charity for the period ended 31 March 2024.

Charity name	Council for Learning Outside the Classroom		
Registered charity number	1127802		
Company Registration Number	06778701		
Registered office and operational address	CLOtC Head Office Preston Montford Montford Bridge Shrewsbury SY4 IHW		
Trustees	Steven Dool — Chair Justin Dillon Peter Carne (co-opted) Ian McInnes Gill Harvey David Scourfield Louise Edwards Felix Pepler Simon Ward Kate Lodge	Appointed / reappointed	Resigned
			31/01/2024
		15/11/2023	
Chief Executive Officer	Anne Hunt		
Company and honorary secretary	Not appointed		
Independent Examiner	Mr Darren Little Saint and Co The Old Police Station Church Street Ambleside Cumbria LA22 0BT		
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ		

Trustees' Report for the Year Ended 31 March 2024

The Trustees are pleased to present their annual Director's Report together with the financial statements of the charity for the year ended 31 March 2024 which are also prepared to meet the requirements for a Director's Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Chair's Report

Dear members and partners,

In my final year as Chair and a Trustee, I am pleased to report that our charity continues to grow, strengthen and further develop. On behalf of Trustees and Members, I must again give sincere thanks and appreciation to our CEO and Officers, who have imaginatively and conscientiously maintained our profile and position as the go-to umbrella organisation, linking all sectors in the field with schools, to enhance learning outside the classroom (LOtC).

Funding our activities remains one of our main challenges as a charity. Having built up our cash reserves in the 22/23 financial year, we were able to plan to return to a full complement of staff in 23/24 and invest in further development too, on the basis that we also achieved our first ever supporter income target of £50,000. I am happy to report that the 23/24 accounts reflect that we were successful in achieving our budget and delivery plans, including the new income generation target. There was no time for complacency however, as costs continued to increase, so budgeting for the 24/25 financial year was challenging and necessitated us to plan to cut expenditure and increase our supporter income target. At the time of writing we remain on plan for the 24/25 financial year too, but achieving this remains challenging. We predict that this and the next few years will remain challenging for us as we have actively chosen to invest our resource and time into development rather than growth, as we identified that critical developments were needed before we could enter a growth phase. Updating and increasing the rigour of the Learning Outside the Classroom Quality Badge scheme and greatly improving our digital support for learning beyond the classroom, including creation of an online learning platform for schools, were some of the key milestones achieved during this development phase. Investment of time and budget in this way has challenged our reserves and capacity, but it has put us in a much stronger position to now be able to drive the charity forward. The costs of operating the LOtC Quality Badge are increasing year on year and have to be met by our other charitable activities, so evolving a more viable and resilient operating model for the complex and costly LOtC Quality Badge scheme is a key task for the charity going forward.

We are the only organisation supporting schools to embed LOtC across their whole school teaching practice. The team continue to help schools choose the best support option for them, either by making the most of the resources instantly available through CLOtC membership, or by helping them to work through the LOtC Mark Progress Tracker and work towards the LOtC Mark with access to comprehensive resources available on demand or through mentoring. It is with thanks to our sponsors and partners that we continue to improve and develop our work with schools. We remain inspired and motivated by the schools who show their commitment to LOtC as a valuable practice, enriching their curriculum in a way that directly and positively impacts on learning, achievement, health, and wellbeing. We therefore energetically seek to expand our impact across the UK by working with existing partners and new supporters of our cause.

The recently published impact report from our partnership project with the Canal and River Trust in the West Midlands, funded by The Green Recovery Challenge Fund, makes compelling reading. Evaluation of our unique mentoring offer confirmed it delivers fast and effective change in schools, with marked increases to pupil learning, wellbeing, nature connection and pro-conservation outcomes. It provides a simple way for education settings to design and develop a curriculum that utilises the school, local, national, and international communities within which they operate, and one that improves progress and achievement for young people.

Trustees' Report for the Year Ended 31 March 2024

The CLOtC website is now a more user-friendly tool for schools to engage in developing this important dimension of the curriculum. Behind the website is a hard-working, determined and skilled team of staff eager to help professionals explore, plan, deliver and sustain LOtC within their organisation.

While this annual report is important in keeping Members, Partners and wider stakeholders aware and updated on the work of the charity, it is worth reminding ourselves that the impact of this work is enjoyed by thousands and thousands of young people up and down the UK. With your continued active support and participation, we can reach even more young people, bring their learning alive and make it real and relevant.

Thank you to all Trustees and staff for the support and collegiality given to me while I have been chair. My very best wishes for every success in the future.



Mr Steven Dool
Chair

Trustees' Report for the Year Ended 31 March 2024

Objectives and Activities

Summary of the objects of the charity set out in its governing document

The main aim of the Council for Learning Outside the Classroom (as stated in its Memorandum of Association) is: ***To promote and champion learning outside the classroom to enable all children and young people and adults to benefit from increased opportunities for high-quality and varied educational experiences.***

CLOtC's mission is to ensure every child and young person has the opportunity to experience and benefit from the world beyond the classroom as an essential part of their learning and development, whatever their age, ability or background.

The Council is committed to enabling all children and young people to access the benefits of learning outside the classroom, regularly, frequently, and in ways that allow a progression of experiences. We were set up as a charity to:

- Be a leading voice for learning outside the classroom
- Influence and improve learning outside the classroom policy and practice
- Raise the profile of learning outside the classroom and promote its benefits
- Provide support for education and LOtC professionals, so high quality learning outside the classroom can meet the needs of children and young people

The Council is built upon a partnership of stakeholders who come together to further the principles of LOtC. This partnership gives us a unique foundation of support and knowledge that empowers us to fulfil our aims.

The Council was set up in 2009 in response to an Education Select Committee and to take forward the aims of the Learning Outside the Classroom Manifesto, and as such has previously articulated in its annual reports a range of responsibilities including the following long list: -

- Develop as the leading voice for learning outside the classroom;
- Influence learning outside the classroom policy and practice;
- Raise the profile of learning outside the classroom and promote the benefits;
- Consult with and represent the views of the wider LOtC partnership;
- Act as the consultative body for the development of policy and legislation;
- Drive an LOtC Action Plan;
- Maintain the cohesion of the LOtC partnership;
- Communicate with all stakeholders, and provide an open access website for all stakeholders and interested parties;
- Maintain an overview of learning outside the classroom and act to resolve common issues;
- Improve the quality of learning outside the classroom through the LOtC Quality Badge scheme;
- Provide support, aiming for high quality learning outside the classroom that meets the needs of young people;
- Commission and/or undertake research;
- Access funds and/or generate income to enable more young people to access learning outside the classroom;
- Provide strategic direction for the LOtC Quality Badge scheme and be the "awarding authority".

CLOtC receives no core funding and remains under-resourced to perform this wide range of responsibilities. Our strategy (2020-24) was to review, consolidate, and ensure our services were fit for purpose. During 23/24 we continued focusing on three core areas of CLOtC delivery:

- quality assurance
- training and CPD
- and where capacity allows on advocacy and facilitation.

The staff and Trustee Board have worked together to continue developments in each of these 3 core areas, and to identify and start to begin to secure the resources necessary to strengthen the charity through growth.

Trustees' Report for the Year Ended 31 March 2024

The Council has a Board of Trustees which includes:

Eight Trustees elected by the membership - four members drawn from the user constituency (for example, governors, parents, teachers), and four for members drawn from the provider constituency (for example, providers of creative experiences, adventurous activities). Others can be co-opted as needed.

1 new appointment was made at the 2023 AGM. One retirement was noted in early 2024.

Objectives and activities for the Public Benefit

The Trustees have given consideration to the charity commission's general guidance on public benefit when reviewing the objectives and in planning for future activities.

Trustees' responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company at the balance sheet date and of its incoming resources and application of resources, including the statement of financial activities for the financial year. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Report for the Year Ended 31 March 2024

Structure, Governance and Management

Governing Document

The Council for Learning Outside the Classroom (CLOtC) is a Company Limited by Guarantee which means that each Board Member (Trustee) has to pay up to £10 if the company needed resources upon winding up. The Company is also a Registered Charity.

The Company is governed by its Memorandum and Articles of Association dated 22 December 2008, the date the charity was incorporated.

The board of trustees administers the charity. It comprises of people with the necessary skills and experience to manage the work of the charity gained from educational, provider and user backgrounds. It meets as a minimum four times each year.

A Chief Executive Officer is appointed by the trustees to manage the charity's day to day operations.

The trustees have a risk management policy and risk register which continually reviews the risks the charity may face. The main risks are financial, as the lack of core funding and rising costs require an increasingly large need to raise funds to cover all operating, and development costs, including operation and development of the complex, costly and yet vitally important LOfC Quality Badge scheme. This continues to present a lack of financial security. The trustees are working on these issues and supporter and fundraising strategies, and development plan, are in place to mitigate the risk both in the short term and going forward.

In addition to the board, which is responsible for making strategic decisions for the charity, the Council also has two committees, with specific delegation of authority for finance and audit, and for the LOfC Quality Badge.

Finance and Audit Committee

Covers legal, finance and HR issues, and includes keeping the governance of the Council under review. This continued to meet monthly during this financial year.

LOtC Quality Badge Committee

Responsible for advising on: the strategic development of the LOfC Quality Badge; approval of Awarding Bodies; development of the quality indicators; dealing with complaints; and moderation. This met every 4 months and over this period and was able to assist with the review of the LOfC Quality Badge and delivery of the resulting action plan.

Members' Liability

Members of the Board of Trustees, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on the reference and administration page.

Board Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up.

Trustees' Report for the Year Ended 31 March 2024

Achievements and Performance

Annual performance review

This financial year was another one marked by considerable challenges for schools/educational settings, providers, and CLOtC, resulting from the slow recovery from the pandemic and the emerging financial crisis.

As a comparatively strong cash balance had been built up and carried forward from the previous financial year. The staff and Trustee team took the deliberate decision to continue investing in more of the organisational development needed to underpin future growth of the charity. This included ongoing actions to increase rigour across the LOtC Quality Badge scheme, and to improve our online support for providers and schools. These developments are needed before the charity can move into a growth phase and build net gain going forward. In the short term this required the 23/24 financial year's budget to be agreed as an intentional deficit budget, but one that would nonetheless deliver a closing cash position equivalent to or above many that the charity had delivered in previous years.

Part of the reason for the planned deficit was to return team capacity to that pre-Covid plus retention of the new part time post of LOtC Quality Badge Adviser and Special Projects Officer.

A short summary of headlines and highlights from 2023/24, plus additional notes at the time of writing, are presented below, and should be read alongside the financial overview.

Staffing

This year saw the return to a core staff team of CEO, Awards and CPD Manager, Communications and Marketing Manager, the Business Support Coordinator, totalling 4 full time equivalents. This was augmented with 2 further part time officers - a LOtC Quality Badge Adviser and a Project and Events Coordinator - and of course our many assessors. We are indebted to our dedicated and skilled staff and assessors for their ongoing support and passion for LOtC, and the way they continue to flex in line with constantly changing school and provider challenges and priorities. To help support our staff we introduced a new and comprehensive staff handbook of policies and procedures. A summary of our achievements and challenges is given below:

Improving our offer to support schools/educational settings to adopt a LOtC approach

Our package for educational settings - Learning Beyond — was launched in the previous year and has 3 levels of support: CLOtC Membership, LOtC Mark Direct and LOtC Mentoring. The development that took place this year was creation of a comprehensive online Learning Management Platform which was launched in March 2024 for schools opting to take up either LOtC Mark Direct or Mentoring.

Membership

The previous year saw the launch of our new CRM and website to improve member access to our school resources including online CPD, Learning Beyond guides, and newsletters. We were delighted to see that renewal of our different member categories in March 2024 was c80-90%. Uptake of an offer of 100 free memberships for schools (with thanks to Canal and River Trust and People's Postcode Lottery) was sold out within a few days. This year we responded to schools telling us that their time to attend live training online was more limited, so our CPD for schools is now pre-recorded and available to watch on demand.

LOtC Mark Direct

The LOtC Mark Direct offers schools access to a self-assessment 'Progress Tracker' and online learning platform including guides, videos, and case studies. These provide schools with a development framework and tools to help them audit, develop, and evidence their LOtC progression across the whole school, to a level that suits their own needs. We continue to work with schools and other educational settings to find ways to improve the Progress Tracker so that it is as supportive as possible in helping embed LOtC into teaching practice. Recruiting assessors for the LOtC Mark assessors remains a priority so we can continue assessing schools applying for and renewing their LOtC Mark. At time of writing we have 179 schools either with the award or working towards it and for the first time are piloting work with a whole academy trust so that all 31 of their schools can achieve the LOtC Mark. Capacity for teaching staff to take part in CPD and training remains an issue.

Trustees' Report for the Year Ended 31 March 2024***LOtC Mentoring***

The LOtC Mentoring route offers schools additional support from peers in other schools or from CLOtC staff who help them to work through their Progress Tracker. LOtC Mark schools are able to opt to become 'LOtC Hubs' and offer mentoring to other schools. Further LOtC hubs are being recruited, along with LOtC Mark assessors, to increase capacity to deliver the Mentoring programme and Mark assessments. This year saw the evaluation period for our special project with over 500 schools in the West Midlands, delivered in partnership with Canal and River Trust and Green Recovery Challenge Fund. It also saw the start of a Legacy project which allowed us to offer ongoing mentoring to over 20 project schools. The impact report for the main project was launched in June 2024, and confirmed increases in the learning, wellbeing, nature connection and pro-environmental outcomes measured, using validated scales. This allowed us to confirm the success of the CPD and mentoring model in supporting schools to embed LOtC and have a significant positive impact on teaching, learning, and wellbeing outcomes.

Improving our offer so more providers are quality assured for their LOtC delivery

We continued to increase the rigour of the LOtC Quality Badge scheme this financial year, delivering an action plan created to respond to our review and its recommendations. The review had confirmed the high value that schools and their employers place on the scheme in supporting delivery of educational visits; and it also identified ways for us to improve the scheme, particularly in relation to the need for greater consistency across the different Awarding Bodies, and to ensure that our assessment processes can meet the needs of both providers and educational settings. Two working/stakeholder groups supported development and delivery of the actions that emerged from the review. Revising the Quality Indicators and the partnership agreements with Awarding Bodies took much more time and staff capacity than we had planned, due to the complexity and number of partners and their legal bodies involved. This had a profound negative impact on actions planned to grow the scheme in this financial reporting period and the next. However, the changes made do ensure the scheme is now up to date and fit for purpose for implementation in 2024/2025 and will finally allow us to deliver actions to support increased growth. As with the LOtC Mark, we have developed the LOtC Quality Badge scheme and resources so that they present a development framework to help providers ensure they have everything in place to meet school needs and to identify ways to improve their practice too. A key action going forward into 24/25 is the need to review and develop a more viable operating model/s for the LOtC Quality Badge scheme, as the increasing cost of subsidising this scheme through CLOtC's other charitable activities, with no financial support coming from the schools, their employers and advisers who are its main beneficiaries, is becoming unsustainable.

This year we also developed and launched our first ever provider membership offer - including live CPD events which are proving really popular. CLOtC Membership fees play a really important role in supporting the costs of operating the LOtC Quality Badge scheme, so maintaining and growing our membership is vital to CLOtC and the LOtC Quality Badge.

Special Projects

This year saw the evaluation of our Green Recovery Challenge Funded project with the Canal and River Trust: the *Waterways, Wildlife and Wellbeing* schools project. This project allowed us to support over 500 schools in areas of high deprivation in the West Midlands with free CLOtC membership; and of those 140 were funded to take part in mentoring or other training to help them embed LOtC. The training offer included hands on nature connection and conservation activities around local inland waterways, Visit Leader Training in partnership with local Outdoor Education/Education Visit Advisers, and Nature Connectedness CPD for teachers. As above, this support resulted in increases (some of them statistically significant) in pupil wellbeing, learning and pro-environmental outcomes, and in many outcomes for teachers and schools too. These included embedding LOtC across whole school teaching practice, adding value to the delivery of our partner's local activity programme. We were also able to run our first annual conference since Covid, so in March 2024, thanks to our sponsors, we hosted over 300 delegates at West Midlands Safari Park to share inspiration and ideas for taking learning beyond the classroom.

Communications

We strive to ensure all members and our sector partnerships continue to have access to the very latest guidance regarding educational visits and learning beyond the classroom, including guidance from the DfE and Welsh Government. The new website and CRM are greatly improving our ability to communicate effectively with our many different audience groups and stakeholders. Our new Communications and Marketing Manager started to develop our strategy for strengthening our promotions. Our short film about LOtC was shortlisted as a finalist in the Smiley Film awards.

Trustees' Report for the Year Ended 31 March 2024

Advocacy

There is ongoing work with and on behalf of all LOTC sectors to champion the role of LOTC, including to highlight the financial and other challenges being experienced by many LOTC providers and schools. CLOtC now sits on DfE's Out of School Settings Working Group, and now chairs a new DfE liaison group on LOTC which exists to provide ongoing expert support for DfE on LOTC. To assist our role in this we aim to find the resource needed to review, support, and develop our CLOtC sector partnerships, as these stakeholder groups should play a role in facilitating a more coherent voice from across the many different sectors that CLOtC needs to champion. We continue to focus our capacity on attending key national networking conferences, such as the Museum and Heritage Show and those hosted by GEM and School Travel Forum, and on key regional events such as Surrey Outdoor Learning.

CLOtC Website and Customer Relationship Management

Work continued to develop the new website and online portals for all our members and award holders. After the usual teething troubles we are now seeing the benefits of having systems and processes that are modern and that can deliver the automation and business reporting that we need to underpin our growth and development. For example all award applications and their associated information are now being submitted through an online portal which makes tracking and processing more efficient.

Supporter Income

The 2023-24 financial year was always set to be a more challenging year for us to navigate than the previous two, as the decision was made to progress with an agreed deficit budget to allow staff capacity for essential development. For this reason the budget included our first ever supporter income target of £50k. A fundraising strategy was created and a supporter pipeline introduced to help us generate targeted support for our 3 strategic delivery areas: Quality Assurance, CPD and Training, and Advocacy and Facilitation. We were delighted to work with the Commission on Young Lives to submit a joint proposal to the UK fund, using learning from our project in the West Midlands and showing how LOTC can help schools act as hubs to connect with other services available to support children and young people in their local community.

Trustees' Report for the Year Ended 31 March 2024

Financial Review

Financial review

- The CEO, Chair and Trustees continue to share a commitment to stabilise the charity's finances. Having reversed the trend of diminishing unrestricted funds, a deficit budget was agreed for this financial year to allow for investment in development. The Trustees and staff are nonetheless committed to building and retaining a strategic reserve of at least 3-6 months operating costs.
- However, there were ongoing challenges for educational settings and providers during this financial year as a result of the pandemic, which continued to challenge our ability to maintain our operations or grow them.
- The funds carried forward in March 2024 were £32,717 (2023: £85,309)
- Despite the ongoing external challenges related to Covid recovery and the financial crisis, and the internal challenges related to the team needing to focus time on operational processes and development and to achieve a supporter income target of £50k, our closing balance for 23/24 came in on plan. We remain grateful to all our sponsors and supporters for their support in achieving this outcome.
- We also remain grateful to our staff who display loyalty, commitment and acceptance of an ever-changing pattern of work across the year in line with operational and budget need.
- Trustees' considered approach to financial management, with special thanks to the Financial Audit Committee chaired by Simon Ward who continued to review the financial situation and support the CEO on a monthly basis.
- The charity did not have the reserves to allow for another deficit budget in 24/25. Yet the organisation is still actively negotiating a deliberate risk strategy of both reversing the trend of diminishing funds and increasing the standards needed to transition to a more viable operating model. Development of the LOTC Quality Badge rigour in 22/23 and 23/24 have been important first steps to help this transition and can now underpin future growth of the scheme to a level needed to offset fixed costs. The cost of running the LOTC Quality Badge scheme is considerable and is increasing every year in line with market trends. This cost needs to be met by CLOtC's other charitable activities, such as membership. In line with recommendations from the review, going forward we need to find creative ways to ensure that the scheme's key beneficiaries (schools, their employers, and their advisers across the UK) can help support the costs of the scheme whilst costs to LOTC Quality Badge holders remain affordable. With development time needed to review and agree a more viable operating model, and with costs rising annually, achieving a balanced budget in 24/25 and 25/26 pose considerable challenges for the team.

Reserves Policy

The Trustees examined the charity's requirement for reserves in light of the main risks to the organisation.

The Trustees adopted the policy that unrestricted funds not committed and held by the charity should cover, in the event of it being wound up due to lack of funding, the equivalent of 3 months running costs including salaries, redundancy, notice pay, and related costs. This policy was used actively for guidance in 20/21. In line with pre-pandemic ambition, the intention is to move to holding a 6-month reserve as soon as possible.

The Trustees aim to ensure the continuation of core activities in the event of a significant drop in income.

Trustees review this and other policies as a minimum once a year.

Trustees' Report for the Year Ended 31 March 2024

Funds in Deficit

There are no funds in deficit.

Principal Risks and Uncertainties

Financial and Risk Management Objectives and Policies

The Trustees of the Council for Learning Outside the Classroom (CLOtC) take their governance responsibilities very seriously and as part of the efficient and effective operations of the charity continue to plan, monitor and review risk management in full. CLOtC has adopted the 5-stage process recommended by The Charity Commission in its guidance. Trustees discuss risk during Board meetings before any new strategic direction is agreed and have produced a risk management plan, which includes annual risk identification and assessment following input from both staff and trustees. Each risk is assessed on the basis of the likelihood of occurrence and the severity of the risk; and Trustees have considered what action needs to be taken to manage major risks. The risk management plan and risk register is reviewed at each Board meeting and Trustees are satisfied that systems and procedures are in place to manage the major risks to which the charity is exposed.

Plans for Future Periods

CLOtC current strategic priority remains to secure the future of CLOtC and show leadership in this area where capacity allows. Our 3 areas of strategic delivery are: Quality Assurance, Training and CPD, and Advocacy and Facilitation. We remain committed to working closely with partners to further mutual aims to ensure that LOTC is widely recognised for its role in supporting positive learning, health, and wellbeing outcomes for children and young people and adults in all contexts, especially for those who could benefit the most. The supporter income development pipeline is being delivered to help us diversify our income, increase our reserves, and support the number of staff we need to operate, develop, and grow. There are considerable challenges ahead as we transition to a new and more viable operating model. We continue to work closely with Outdoor Education Advisers/Education Visit Advisers where possible to strengthen and increase the national and local support offered to schools and providers, not least as our review confirmed the value of the LOTC Quality Badge scheme in supporting schools and their employers deliver educational visits. We also continue to consolidate and improve our core offer as detailed in the Achievements and Performance section.

Declaration

The trustees declare that they have approved the trustees' report at their meeting and signed on its behalf by:



Mr Steven Dool
Chair

10 / 11 / 24
Date

Independent Examiner's Report on the Financial Statements to the Trustees of Council for Learning Outside the Classroom

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 and that an independent examination is appropriate.

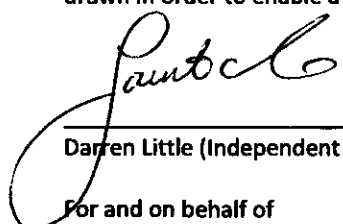
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

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

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


Darren Little (Independent Examiner)
For and on behalf of

Saint & Co
Chartered Accountants & Statutory Auditors
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

14 November 2024 Date

Statement of Financial Activities for the Year Ended 31 March 2024

(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2024	Total 2023
	Note	£	£	£	£	£
Income and endowments from:						
Donations	2	2,433			2,433	2,660
Charitable activities	2	154,508			154,508	239,418
Other trading activities		-			-	-
Investments	2	365			365	180
Total		157,306	-	-	157,306	242,258
Expenditure on:						
Raising funds	3	-			-	-
Charitable activities	3	209,898			209,898	224,790
Other trading activities		-			-	-
Total		209,898	-	-	209,898	224,790
Net income / (expenditure) before investment gains/(losses)		(52,592)	-	-	(52,592)	17,468
Net gains/(losses) on investments		-			-	-
Net income / (expenditure)		(52,592)	-	-	(52,592)	17,468
Transfers between funds		-	-	-	-	-
Other recognised gains and (losses)						
Other gains/(losses)		-			-	-
Net movement in funds		(52,592)	-	-	(52,592)	17,468
Reconciliation of funds						
Total funds brought forward	10	85,309	-	-	85,309	67,841
Total funds carried forward	10	32,717	-	-	32,717	85,309

All of the charity's activities derive from continuing operations during the above financial periods.

Balance Sheet as at 31 March 2024

Company Number 06778701

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	7		-		-
Investments			-		-
			<u>-</u>		<u>-</u>
Current assets					
Stock			-		-
Debtors	8	18,295		23,981	
Cash at bank and in hand		<u>53,235</u>		<u>99,533</u>	
		71,530		123,514	
Liabilities					
Creditors: Amount falling due within one year	9	(38,813)		(38,205)	
Net current assets			<u>32,717</u>		<u>85,309</u>
Total assets less current liabilities			32,717		85,309
Creditors: Amount falling due after one year			-		-
Total net assets less current liabilities			<u>32,717</u>		<u>85,309</u>
Funds of the academy trust:					
Unrestricted funds			32,717		85,309
Restricted funds			-		-
Endowment funds			-		-
Total funds	10		<u>32,717</u>		<u>85,309</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors and signed on its behalf by:



Mr Steven Dool
Chair

10/11/24
Date

Notes to the Financial Statements for the Year Ended 31 March 2024**1. Statement of Accounting Policies**

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Legal Status

The charity is a company limited by guarantee and has no share capital. Its directors are its trustees and vice versa.

Basis of Preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 st January 2019) — (Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Financial Statements

The accounts comprise two primary statements supported by notes. These statements are:

- **Statement of Financial Activities:** This statement discloses all capital and income resources and expenditure and contains a reconciliation of all movements of the charity's funds. The figures are analysed between general and restricted funds.
- **Balance Sheet** – This summarises the assets that are used by the charity to achieve its objectives.

These accounts are prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.

Going Concern

The accounts are prepared on the going concern basis, the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

All incoming resources are included in the Statement of Financial Activity when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable are credited to income upon entitlement.

Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any condition associated with the donated item have been met, the receipt of the economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt donated services and facilities are recognised on the base of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Notes to the Financial Statements for the Year Ended 31 March 2024**1. Statement of Accounting Policies (Continued)****Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Irrecoverable VAT is included as a cost of the applicable expenditure.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost (in the case of donated assets the fair value at the date of acquisition) including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Fixtures, Fittings and Equipment	25% per annum, straight line
----------------------------------	------------------------------

Company Limited by Guarantee

The company is limited by guarantee and in the event of it being wound up every member is liable to contribute a sum not exceeding £10. There are no shares of any class, either authorised or allocated.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Pension Scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held outside the charity in independently administered funds. Contributions payable for the year are shown within the financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1. Statement of Accounting Policies (Continued)

Fund Accounting

The charity's accounts are divided into legally distinct categories which are defined as follows:

- **Unrestricted or General funds**

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

- **Designated funds**

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

- **Restricted funds**

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

Investment income and gains are allocated to the appropriate fund.

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

2. Analysis of income

	Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2024	Total 2023
Donations and legacies:					
Donations	2,433	-	-	2,433	2,660
	<u>2,433</u>	<u>-</u>	<u>-</u>	<u>2,433</u>	<u>2,660</u>
<i>Previous year total</i>	<u>2,660</u>	<u>-</u>	<u>-</u>	<u>2,660</u>	
Charitable activities:					
Grants					
Canal and River Trust	30,000	-	-	30,000	109,365
Natural England	4,999	-	-	4,999	-
Income from Charitable Activities					
Membership subscriptions	31,119	-	-	31,119	24,623
LOtC Quality Badge	86,941	-	-	86,941	71,300
Conference income	750	-	-	750	31,015
CPD Training & Support	699	-	-	699	3,115
Other Contracted Work and Admin Fees	-	-	-	-	-
Mentoring	-	-	-	-	-
Other income	-	-	-	-	-
	<u>154,508</u>	<u>-</u>	<u>-</u>	<u>154,508</u>	<u>239,418</u>
<i>Previous year total</i>	<u>239,418</u>	<u>-</u>	<u>-</u>	<u>239,418</u>	
Income from investments:					
Interest income	365	-	-	365	180
Other	-	-	-	-	-
	<u>365</u>	<u>-</u>	<u>-</u>	<u>365</u>	<u>180</u>
<i>Previous year total</i>	<u>180</u>	<u>-</u>	<u>-</u>	<u>180</u>	

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

3. Expenditure

	Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2024	Total 2023
Expenditure on raising funds:					
	-	-	-	-	-
	-	-	-	-	-
<i>Previous year total</i>	-	-	-	-	
Expenditure on charitable activities:					
Direct - General operations					
Staff costs	164,305	-	-	164,305	111,867
Consultants	-	-	-	-	28,930
Project related expenditure	1,025	-	-	1,025	18,858
Travel & subsistence	2,583	-	-	2,583	2,004
Conference costs	-	-	-	-	16,206
Quality accreditations costs	17,280	-	-	17,280	22,889
Training & CPD costs	655	-	-	655	-
Insurance	2,048	-	-	2,048	681
IT support	4,266	-	-	4,266	6,378
IT replacement	686	-	-	686	330
Website costs	3,102	-	-	3,102	-
Office expenses and storage costs	4,515	-	-	4,515	3,717
Legal fees and subscriptions	-	-	-	-	382
Bank charges	561	-	-	561	955
Trustees' expenses and meeting costs	41	-	-	41	1,668
	-	-	-	-	
	<u>201,067</u>	<u>-</u>	<u>-</u>	<u>201,067</u>	<u>214,865</u>
Support Costs					
Examiners fees and accountancy	2,016	-	-	2,016	1,920
Payroll support	696	-	-	696	576
Finance support	6,119	-	-	6,119	7,429
	<u>8,831</u>	<u>-</u>	<u>-</u>	<u>8,831</u>	<u>9,925</u>
Total expenditure	<u>209,898</u>	<u>-</u>	<u>-</u>	<u>209,898</u>	<u>224,790</u>
<i>Previous year total</i>	<u>224,790</u>	<u>-</u>	<u>-</u>	<u>224,790</u>	

4. Fees for examination of the accounts

	Total 2024	Total 2023
Current examiner's fees		
Independent examiner's fees	1,512	1,440
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	6,624	7,908
	<u>8,136</u>	<u>9,348</u>

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5. Staff costs

Total 2024	Total 2023
---------------	---------------

The total staff costs and employee benefits for the reporting period are analysed as follows:

Wages and salaries	149,145	103,482
Employers' national insurance	8,050	4,110
Employer pension contributions	7,110	4,275
	<u>164,305</u>	<u>111,867</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

The average number of staff for the year was:

2024	2023
------	------

6	5
<u>6</u>	<u>5</u>

The number of employees to whom retirement benefits were accruing was as follows:

2024	2023
------	------

6	5
<u>6</u>	<u>5</u>

2024	2023
------	------

Key management personnel

46,265	23,324
<u>46,265</u>	<u>23,324</u>

6. Trustee remuneration and expenses

No remuneration was paid directly or indirectly out of the funds of the charity for the year to any trustee or to any person or persons known to be connected with any of them.

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7. Tangible Fixed Assets

	Freehold Land & Buildings	Motor Vehicles	Furniture Fittings & Equipment	ICT Equipment	Total
Cost	£	£	£	£	£
As at 01 April 2023	-	-	4,481	-	4,481
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2024	-	-	4,481	-	4,481
Depreciation					
As at 01 April 2023	-	-	4,481	-	4,481
Charge in year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2024	-	-	4,481	-	4,481
Net book values					
As at 31 March 2024	-	-	-	-	-
As at 01 April 2023	-	-	-	-	-

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8. Debtors	2024	2023
	£	£
Trade debtors	18,295	22,679
Prepayments	-	1,302
Accrued income	-	-
Other debtors	-	-
	<u>18,295</u>	<u>23,981</u>

9. Creditors: Amounts Falling due Within One Year	2024	2023
	£	£
Trade creditors	1,957	4,275
Taxation and social security creditors	2,939	3,215
Other creditors	-	-
Accruals	2,016	3,108
Deferred income	31,901	27,607
	<u>38,813</u>	<u>38,205</u>

Deferred Income	2024	2023
	£	£
Accruals and deferred income includes:		
Deferred income at 1 April 2023	27,607	33,031
Resources deferred in the year	31,901	27,607
Amounts released from previous years	(27,607)	(33,031)
Deferred income at 31 March 2024	<u>31,901</u>	<u>27,607</u>

Deferred income comprises:		
Membership in advance	23,801	12,608
Conference income in advance	8,100	
Grant funding in advance	-	14,999
	<u>31,901</u>	<u>27,607</u>

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10. Funds	Balance at 01-Apr 2023 £	Incoming resources £	Resources expended £	Gains, Losses and Transfers £	Balance at 31-Mar 2024 £
Restricted General Funds					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Unrestricted Funds					
General funds	85,309	157,306	(209,898)	-	32,717
Total Unrestricted Funds	85,309	157,306	(209,898)	-	32,717
Total Funds	85,309	157,306	(209,898)	-	32,717

The specific purposes for which the funds are to be applied are as follows:

General Funds

Funds are to there to be available to provide a productive return over time in support of the charity's aims.

Comparative information in respect of the preceding period is as follows:

	Balance at 01-Apr 2022 £	Incoming resources £	Resources expended £	Gains, Losses and Transfers £	Balance at 31-Mar 2023 £
Restricted General Funds					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Unrestricted Funds					
General funds	67,841	242,258	(224,790)	-	85,309
Total Unrestricted Funds	67,841	242,258	(224,790)	-	85,309
Total Funds	67,841	242,258	(224,790)	-	85,309

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

11. Analysis of Net Assets Between Funds

Fund balances at 31 March 2024 are represented by:

	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	71,530	-	-	71,530
Current liabilities	(38,813)	-	-	(38,813)
Non-current liabilities	-	-	-	-
Total Net Assets	32,717	-	-	32,717

Comparative information in respect of the preceding period is as follows:

	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	123,514	-	-	123,514
Current liabilities	(38,205)	-	-	(38,205)
Non-current liabilities	-	-	-	-
Total Net Assets	85,309	-	-	85,309

12. Related party transactions

There were no related party transactions in the year

13. Taxation

The charitable company is exempt for Corporation Tax on its charitable activities. The Trustees have reviewed the charity's activities and are confident that they further the company's charitable aims and as such are considered to be primary purpose trading.

14. Pension Commitments

The charity contributes to a defined contribution pension scheme operated with the new Auto-enrolment Legislation. The assets are held and administered by the Aegon pension scheme. The pension cost charge represents contributions payable by the charity to the pension scheme and amounts to £7,110 (2023 : £4,275).

15. Donated Goods and Services

Storage facilities have been provided free of charge, an amount of £2,308 (2023 : £2,308) has been included as a donation to reflect this.

Accounts

Council for Learning Outside the Classroom

(A Company Limited by Guarantee)

Trustees Annual Report and Financial Statements

Year Ended 31 March 2023

(Charity Number 1127802)

Company Registration Number: 06778701
(England & Wales)

Council for Learning Outside the Classroom

Contents

Page

Reference and administrative details	1
Trustees' annual report	2
Independent examiner's report on the financial statements	10
Statement of Financial Activities incorporating Income & Expenditure Account	11
Balance Sheet	12
Notes to the Financial Statements, incorporating:	
Statement of Accounting Policies	13
Other Notes to the Financial Statements	16

Reference and Administrative Details

The trustees present their report and the financial statements of the charity for the period ended 31 March 2023.

Charity name	Council for Learning Outside the Classroom		
Registered charity number	1127802		
Company Registration Number	06778701		
Registered office and operational address	CLOtC Head Office Preston Montford Montford Bridge Shrewsbury SY4 IHW		
Trustees		Appointed / reappointed	Resigned
	Steven Dool — Chair	15/11/2021	
	Justin Dillon	15/11/2020	
	Peter Carne (co-opted)	15/11/2022	
	Ian McInnes	15/11/2022	
	Collette Morris		15/11/2022
	Gill Harvey	15/11/2021	
	David Scourfield	15/11/2022	
	Louise Edwards	15/11/2020	
	Felix Pepler	15/11/2020	
	andrew Mardsen		15/01/2022
	Simon Ward	15/11/2020	
Chief Executive Officer	Anne Hunt		
Company and honorary secretary	Not appointed		
Independent Examiner	Mr Darren Little Saint and Co The Old Police Station Church Street Ambleside Cumbria LA22 0BT		
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ		

Trustees' Report for the Year Ended 31 March 2023

The Trustees are pleased to present their annual Director's Report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a Director's Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) .

Chair's Report

Dear members and partners,

I am delighted to report, as chair, that our charity has continued to grow, strengthen and further develop this year, despite the continuing challenge marked by school funding restrictions and disruption through industrial action, impacting on the true potential of school engagement with our work we anticipate in the future. Once more the team have managed to secure sufficient income to grow our staff capacity, this time to allow some targeted development. I must again acknowledge and give credit to our CEO and officers who, despite ongoing restrictions on staff time and resources over this reporting period, have creatively and diligently, through their astute and enterprising approach, further developed the products and services we provide to maintain our profile as the go-to umbrella organisation for all things connected with learning outside the classroom (LOtC.)

Our project work with the Canal and River Trust in the West Midlands really supported schools to embed LOtC and connect with local nature, with thanks to funding from the Green Recovery Challenge Fund. The 500 schools who signed up for free CLOtC membership and the 150 who took part in additional mentoring and training, showed their commitment to LOtC as a valuable practice, enriching their curriculum in a way that directly and positively impacted on the learning, achievement, health and wellbeing of approximately 40,000 children in this area of the Midlands. We energetically seek to expand and secure similar project funding across the country with more supporters of our cause.

Evaluation of our unique peer to peer mentoring offer through this project confirmed it delivers fast and effective change in schools, with marked increases to pupil learning, wellbeing, and nature connection outcomes. It provides a simple way for education settings to design and develop a curriculum that utilises the school, local, national, and international communities within which they operate, and one that improves progress and achievement for young people.

Our new website is now much more user friendly and a much better showcase for our work and its development was largely down to the hard work, determination and skill of the staff team.

Our LOtC Quality Badge scheme remains the only universal assurance for schools to satisfy their need to engage providers of LOtC who meet the requirements laid down in national guidance. A review of the scheme confirmed how much it is still valued by schools and their employers, and identifies important ways in which we can continue to improve the scheme's rigour.



Mr Steven Dool
Chair

Trustees' Report for the Year Ended 31 March 2023

Objectives and Activities

Summary of the objects of the charity set out in its governing document

The main aim of the Council for Learning Outside the Classroom (as stated in its Memorandum of Association) is: ***To promote and champion learning outside the classroom to enable all children and young people to benefit from increased opportunities for high-quality and varied educational experiences.***

CLOtC's mission is to ensure that EVERY child and young person has the opportunity to experience and benefit from the world beyond the classroom as an essential part of their learning and development, whatever their age, ability or background.

The Council is committed to allowing all children and young people to access the benefits of learning outside the classroom, regularly, frequently, and in ways that allow a progression of experiences. Our aims are to:

- Be a leading voice for learning outside the classroom
- Influence and improve learning outside the classroom policy and practice
- Raise the profile of learning outside the classroom and promote its benefits
- Provide support for education and LOtC professionals, so that high quality learning outside the classroom can meet the needs of children and young people

The Council is built upon a partnership of stakeholders who have come together to further the principles of LOtC. This partnership gives us a unique foundation of support and knowledge and that empowers us in the fulfilment of our aims.

The Council was set up in response to an Education Select Committee and to take forward the aims of the Learning Outside the Classroom Manifesto, and as such has previously articulated in its annual reports a range of responsibilities including the following: -

- Develop as the leading voice for learning outside the classroom;
- Influence learning outside the classroom policy and practice;
- Raise the profile of learning outside the classroom and promote the benefits;
- Consult with and represent the views of the wider LOtC partnership;
- Act as the consultative body for the development of policy and legislation;
- Drive an LOtC Action Plan;
- Maintain the cohesion of the LOtC partnership;
- Communicate with all stakeholders, and provide an open access website for all stakeholders and interested parties;
- Maintain an overview of learning outside the classroom and act to resolve common issues;
- Improve the quality of learning outside the classroom through the LOtC Quality Badge scheme;
- Provide support, aiming for high quality learning outside the classroom that meets the needs of young people;
- Commission and/or undertake research;
- Access funds and/or generate income to enable more young people to access learning outside the classroom;
- Provide strategic direction for the LOtC Quality Badge scheme and be the "awarding authority".

The challenges of the pandemic reinforced how under-resourced CLOtC is to perform this range of responsibilities. During 22/23 we confirmed three core areas of CLOtC delivery: advocacy and facilitation, training and CPD, and quality assurance.

As capacity permitted, the CEO continued to work with the staff, Chair & Trustees, and partners, to focus our improvements and growth in each of these 3 core areas, and to identify and begin to secure the resources necessary to deliver our priorities.

Trustees' Report for the Year Ended 31 March 2023

The Council has a Board of Trustees which includes:

Eight Trustees directly elected by the membership. Four seats on the board will be permanently reserved for members drawn from the user constituency (for example, governors, parents, teachers). Four seats will be permanently reserved for members drawn from the provider constituency (for example, providers of creative experiences, adventurous activities).

No new appointments were made at the 2022 AGM. 2 retirements were noted.

Objectives and activities for the Public Benefit

The Trustees have given consideration to the charity commission's general guidance on public benefit when reviewing the objectives and in planning for future activities.

Trustees' responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company at the balance sheet date and of its incoming resources and application of resources, including the statement of financial activities for the financial year. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' Report for the Year Ended 31 March 2023

Structure, Governance and Management

Governing Document

The Council for Learning Outside the Classroom (CLOtC) is a Company Limited by Guarantee which means that each Board Member (Trustee) has to pay up to £10 if the company needed resources upon winding up. The Company is also a Registered Charity.

The Company is governed by its Memorandum and Articles of Association dated 22 December 2008, the date the charity was incorporated.

The board of trustees administers the charity. It comprises of people with the necessary skills and experience to manage the work of the charity gained from educational, provider and user backgrounds. It meets as a minimum four times each year.

A Chief Executive Officer is appointed by the trustees to manage the charity's day to day operations.

The trustees have a risk management policy and risk register which continually reviews the risks the charity may face. The main risks are financial — the heavy reliance on external funding, adequacy of resources for developing the charity's services, and the lack of financial security for the medium/long term. The trustees are working on these issues and a fundraising strategy is in place and being implemented, to try to mitigate and spread the risk.

In addition to the board, which is responsible for making strategic decisions for the charity, the Council also has two committees, with specific delegation of authority for finance and audit, and for the LOTC Quality Badge.

Audit Committee

Covers legal, finance and HR issues, and includes keeping the governance of the Council under review. This continued to meet monthly during this financial year.

LOtC Quality Badge Committee

Responsible for advising on: the strategic development of the LOTC Quality Badge; approval of Awarding Bodies; development of the quality indicators; dealing with complaints; and moderation. This met every 4 months.

Members' Liability

Members of the Board of Trustees, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on the reference and administration page.

Board Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up.

Trustees' Report for the Year Ended 31 March 2023

Achievements and Performance

Annual performance review

This financial year was another one marked by considerable Covid-related challenges for schools/educational settings, providers, and CLOtC, especially in terms of staff capacity.

Nonetheless, we returned a financial position considerably stronger than in previous years, including the years preceding the Covid outbreak.

The year was characterised by deliberate ongoing reduced staff capacity to help manage financial pressures, and on focusing that limited staff resource to maintain and improve core services in priority areas.

A short summary of headlines and highlights from 2022/23, plus additional notes at the time of writing, are presented below, and should be read alongside the financial overview.

Staffing

The majority of the year was managed with a small part time staff team (3 full time equivalents.) The core team was augmented with officers working on special projects such as the Green Recovery Challenge Fund plus some consultancy to deliver a review of the LOtC Quality Badge scheme. We are indebted to all of our dedicated and skilled staff and consultants for their ongoing support and passion for LOtC, and the way they continue to flex in line with constantly changing school and provider challenges and priorities. A summary of our achievements and challenges is given below:

Improving our offer to support schools/educational settings to adopt a LOtC approach

Our package for educational settings - called Learning Beyond —has 3 levels of support: CLOtC Membership, LOtC Mark Direct and LOtC Mentoring.

Membership

This year saw the launch of our new website. This has significantly increased our ability to improve the useability of our member resources. There was already a wide range on offer for our school members - including online CPD, Learning Beyond guides, and newsletters - and we continue to extend and improve this. New for 2023 we are working on developing the offer specifically for our provider members too. CLOtC Membership fees play a big role in supporting our operation of the costly LOtC Quality Badge scheme, so maintaining and growing our membership is vital to CLOtC and the LOtC Quality Badge. Our big challenge this year was overcoming the technical difficulties experienced in moving to a new website and a new Customer Relationship Management (CRM) system. This impacted on our ability to communicate and process membership renewals in 2022 and 2023. I am extremely grateful for the staff who worked tirelessly to help develop and deliver the website and CRM, and to our members' for their patience and willingness to use our new more modern systems.

LOtC Mark Direct

The new LOtC Mark Direct route (launched in September 2021) includes a 'progress tracker' and a set of Learning Beyond guides. Rather than a simple tick box self-assessment like many other awards, the Mark scheme offers schools a development framework to help them audit, develop and evidence their LOtC progression. We continue to work with schools and other educational settings to find ways to improve the progress tracker so that it is as supportive as possible and helps ensure LOtC is embedded into teaching practice. Recruiting assessors for the LOtC Mark assessors remains as a priority this year to mirror the increase in number of schools applying. At time of writing we have 110 schools who hold the Mark award and another 130 schools working towards it.

LOtC Mentoring

The mentoring route offers schools support from peer mentors or CLOtC staff to work through their progress tracker. There are currently 9 LOtC 'Hubs' around the UK offering this mentoring support to other schools. Further LOtC hubs are being recruited, along with LOtC Mark assessors, to allow us to increase capacity to deliver the Mentoring programme and Mark assessments. Our recent special project with over 500 schools in the West Midlands allowed us to confirm the success of this model in supporting schools to embed LOtC and deliver significant changes to learning and wellbeing outcomes.

Trustees' Report for the Year Ended 31 March 2023***Improving our offer to support more providers secure an accreditation for LOTC delivery***

As well as continuing to support and deliver the complex LOTC Quality Badge scheme over this challenging period, we also commissioned a review of the scheme. This confirmed the high value that schools and their employers place on the scheme in supporting delivery of educational visits. It also identified ways for us to improve the scheme, particularly in relation to the need for greater consistency across the different Awarding Bodies, and to ensure that our assessment processes reflect the latest legislation in meeting the needs of both providers and educational settings. Two working/stakeholder groups were established to support development and delivery of the recommendations that emerged from the review. Actions include revising the Quality Indicators, creating tighter partnership agreements with Awarding Bodies, and introducing new application forms and processes (which we hope to roll out and test later in 2023 for CLOtC assessed providers.)

Special Projects

In this year we completed delivery of our Green Recovery Challenge Fund funded project with the Canal and River Trust: the Waterways, Wildlife and Wellbeing project. This allowed us to give over 500 schools in areas of high deprivation in the West Midlands free CLOtC membership, and of those 140 then chose to take part in mentoring or other training to help them embed LOTC. The training offer included hands on nature connection and conservation activities around local inland waterways, Visit Leader Training in partnership with local Outdoor Education Advisers, and our newly developed Nature Connectedness CPD for teachers. The project also provided much needed support for the development of the member area on our new website. Despite the considerable ongoing delivery challenges for schools over this period, evaluation reported increases (some of them statistically significant) in pupil wellbeing, learning and pro-environmental outcomes. Evaluation also confirmed that the LOTC mentoring approach was effective in helping schools embed a sustainable change in teaching practice across the school, and hence can add real value to the delivery of other partner's themed activity programmes. We are delighted to report that we have secured additional partnership funding to continue working with the Canal and River Trust and about 20 of the mentored schools as a legacy to the project and to allow us to extend the support and evaluation.

Communications

We strive to ensure all members and our sector partnerships continue to have access to the very latest guidance regarding educational visits and learning beyond the classroom, including guidance from the DfE and Welsh Government. The new website and CRM will greatly improve our ability to communicate effectively with our many different audience groups and stakeholders. Our new Communications and Marketing Manager started with us in October 2022, and is driving a strategy to strengthen our social media and other communications.

Advocacy

There is ongoing work with and on behalf of all LOTC sectors to champion the role of LOTC, including to highlight the ongoing financial and other challenges being experienced by many LOTC providers in the overseas sectors. CLOtC remained a core member of DfE's School Travel Sector Stakeholder Group, and now chairs the DfE LOTC liaison group that has emerged in its place, a group which exists to provide ongoing support for DfE on LOTC. In addition, we aim to find the resource to review and if appropriate to provide support and develop our sector partnerships in the current financial year, as we believe these stakeholder groups could play a role in facilitating a more coherent voice from across the many different sectors that CLOtC needs to champion.

CLOtC Website

In this reporting year, the team oversaw the development and delivery of a new website and CRM system. This took many months and challenged our time, skills, and patience. Many members, LOTC Mark holders and LOTC Quality Badge holders were involved with the consultation and development of these new systems, and we are delighted to report that after the usual teething troubles we are now reaping the benefits of having systems and processes that are modern and that can deliver the automation and business reporting that we need to underpin our growth and development.

Supporter Income

The 2023-24 financial year will be more challenging for us to navigate than the previous two, as this year started with no confirmed project or sponsorship income. So, more time is being allocated to generating supporter income for our 3 strategic delivery areas of: Quality Assurance, CPD and Training, and Advocacy and Facilitation.

Trustees' Report for the Year Ended 31 March 2023**Financial Review****Financial review**

- The CEO, Chair and Trustees continue to share a commitment to stabilise the charity's finances, reverse a trend of diminishing unrestricted funds, and build a strategic reserve of at least 3-6 months operating costs.
- However, there were ongoing challenges for educational settings and providers during this financial year as a result of the pandemic, which continued to challenge our ability to maintain our operations or grow them.
- The funds carried forward in March 2023 were £85,309 (2022: £67,841)
- Our financial position and closing balance for 22/23 reflects another remarkable achievement given the ongoing challenging climate during this year. The financial position this year was greatly supported by having external project funding.
- Staff loyalty, commitment and acceptance of an ever-changing pattern of work across the year in line with operational and budget need.
- Trustees' considered approach to financial management, with special thanks to the Financial Audit Committee chaired by Gill Harvey and then Simon Ward who continued to review the financial situation and support the CEO on a monthly basis.
- Conclusion of the Waterways, Wildlife and Wellbeing Project and the financial crisis promise to ensure there are ongoing challenges in 23/24.

Reserves Policy

The Trustees examined the charity's requirement for reserves in light of the main risks to the organisation.

The Trustees adopted the policy that unrestricted funds not committed and held by the charity should cover, in the event of it being wound up due to lack of funding, the equivalent of 3 months running costs including salaries, redundancy, notice pay, and related costs estimated to total approximately £40K. This policy was used actively for guidance in 20/21. In line with prepandemic ambition, the intention is to move to holding a 6-month reserve as soon as possible.

The Trustees aim to ensure the continuation of core activities in the event of a significant drop in income.

In a normal year, the Trustees review this and other policies as a minimum once a year. Given the exceptional circumstances and reduced CEO hours for the entire financial year, the policy review timetable was deferred.

Funds in Deficit

There are no funds in deficit.

Principal Risks and Uncertainties**Financial and Risk Management Objectives and Policies**

The Trustees of the Council for Learning Outside the Classroom (CLOtC) take their governance responsibilities very seriously and as part of the efficient and effective operations of the charity continue to plan, monitor and review risk management in full. CLOtC has adopted the 5-stage process recommended by The Charity Commission in its guidance. Trustees discuss risk during Board meetings before any new activity is agreed and have produced a risk management plan, which includes annual risk identification and assessment following input from both staff and trustees. Each risk is assessed on the basis of the likelihood of occurrence and the severity of the risk; and Trustees have considered what action needs to be taken to manage major risks. The risk management plan and risk register is reviewed annually and Trustees are satisfied that systems and procedures are in place to manage the major risks to which the charity is exposed.

Trustees' Report for the Year Ended 31 March 2023

Plans for Future Periods

CLOtC current strategic priority remains to secure the future of CLOtC beyond the Covid and financial crises and show leadership in this area where capacity allows. Our 3 areas of priority are advocacy, training and CPD, and quality assurance for LOtC. We remain committed to working closely with partners to further mutual aims to ensure that LOtC is widely recognised for its role in supporting positive learning, health and wellbeing outcomes for children and young people. A new development pipeline introduced by the CEO is being delivered to ensure we can diversify our income, increase our reserves and support the number of staff we need to operate and grow. We continue to work closely with Outdoor Education Advisers and their Panel where possible to strengthen and increase the national and local support offered to schools and providers. We also continue to consolidate and improve our core offer as detailed in the Achievements and Performance section.

Declaration

The trustees declare that they have approved the trustees' report at their meeting and signed on its behalf by:



Mr Steven Dool
Chair

2/11/23
Date

Independent Examiner's Report on the Financial Statements to the Trustees of Council for Learning Outside the Classroom

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 and that an independent examination is appropriate.

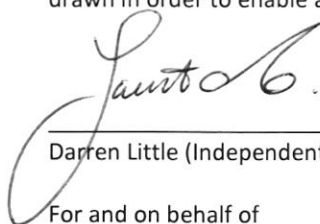
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

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

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



Darren Little (Independent Examiner)

For and on behalf of

Saint & Co
Chartered Accountants & Statutory Auditors
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

12 November 2023 Date

Statement of Financial Activities for the Year Ended 31 March 2023

(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2023	Total 2022
	Note	£	£	£	£	£
Income and endowments from:						
Memberships and donations	2	27,283			27,283	62,781
Charitable activities	2	214,795			214,795	160,424
Other trading activities		-			-	-
Investments	2	180			180	2
Total		<u>242,258</u>	<u>-</u>	<u>-</u>	<u>242,258</u>	<u>223,207</u>
Expenditure on:						
Raising funds	3	-			-	-
Charitable activities	3	224,790			224,790	166,798
Other trading activities		-			-	-
Total		<u>224,790</u>	<u>-</u>	<u>-</u>	<u>224,790</u>	<u>166,798</u>
Net income / (expenditure) before investment gains/(losses)		17,468	-	-	17,468	56,409
Net gains/(losses) on investments		-			-	-
Net income / (expenditure)		<u>17,468</u>	<u>-</u>	<u>-</u>	<u>17,468</u>	<u>56,409</u>
Transfers between funds		-	-	-	-	-
Other recognised gains and (losses)						
Other gains/(losses)		-			-	-
Net movement in funds		<u>17,468</u>	<u>-</u>	<u>-</u>	<u>17,468</u>	<u>56,409</u>
Reconciliation of funds						
Total funds brought forward	10	67,841	-	-	67,841	11,432
Total funds carried forward	10	<u>85,309</u>	<u>-</u>	<u>-</u>	<u>85,309</u>	<u>67,841</u>

All of the charity's activities derive from continuing operations during the above financial periods.

Balance Sheet as at 31 March 2023

Company Number 06778701

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	7	-	-	-	-
Investments		-	-	-	-
Current assets					
Stock		-	-	-	-
Debtors	8	23,981	1,750		
Cash at bank and in hand		99,533	112,681		
		<u>123,514</u>	<u>114,431</u>		
Liabilities					
Creditors: Amount falling due within one year	9	(38,205)	(46,590)		
Net current assets			<u>85,309</u>		<u>67,841</u>
Total assets less current liabilities			<u>85,309</u>		<u>67,841</u>
Creditors: Amount falling due after one year			-		-
Total net assets less current liabilities			<u><u>85,309</u></u>		<u><u>67,841</u></u>
Funds of the academy trust:					
Unrestricted funds			85,309		67,841
Restricted funds			-		-
Endowment funds			-		-
Total funds	10		<u><u>85,309</u></u>		<u><u>67,841</u></u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors and signed on its behalf by:



Mr Steven Dool
Chair

2/11/23
Date

Notes to the Financial Statements for the Year Ended 31 March 2023**1. Statement of Accounting Policies**

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Legal Status

The charity is a company limited by guarantee and has no share capital. Its directors are its trustees and vice versa.

Basis of Preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) — (Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Financial Statements

The accounts comprise two primary statements supported by notes. These statements are:

- Statement of Financial Activities: This statement discloses all capital and income resources and expenditure and contains a reconciliation of all movements of the charity's funds. The figures are analysed between general and restricted funds.
- Balance Sheet – This summarises the assets that are used by the charity to achieve its objectives.

These accounts are prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.

Going Concern

The accounts are prepared on the going concern basis, the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

All incoming resources are included in the Statement of Financial Activity when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable are credited to income upon entitlement.

Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any condition associated with the donated item have been met, the receipt of the economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Notes to the Financial Statements for the Year Ended 31 March 2023**1. Statement of Accounting Policies (Continued)****Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Irrecoverable VAT is included as a cost of the applicable expenditure.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost (in the case of donated assets the fair value at the date of acquisition) including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Fixtures, Fittings and Equipment	25% per annum, straight line
----------------------------------	------------------------------

Company Limited by Guarantee

The company is limited by guarantee and in the event of it being wound up every member is liable to contribute a sum not exceeding £10. There are no shares of any class, either authorised or allocated.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Pension Scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held outside the charity in independently administered funds. Contributions payable for the year are shown within the financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

1. Statement of Accounting Policies (Continued)

Fund Accounting

The charity's accounts are divided into legally distinct categories which are defined as follows:

- **Unrestricted or General funds**

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

- **Designated funds**

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

- **Restricted funds**

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

Investment income and gains are allocated to the appropriate fund.

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2. Analysis of income

	Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2023	Total 2022
Donations and legacies:					
Donations	2,660	-	-	2,660	6,561
Membership subscriptions	24,623	-	-	24,623	56,220
	<u>27,283</u>	<u>-</u>	<u>-</u>	<u>27,283</u>	<u>62,781</u>
<i>Previous year total</i>	<u>62,781</u>	<u>-</u>	<u>-</u>	<u>62,781</u>	
Charitable activities:					
<i>Grants</i>					
Government Support - COVID	-	-	-	-	9,572
Canal and River Trust	109,365	-	-	109,365	60,450
<i>Income from Charitable Activities</i>					
LOtC Quality Badge	71,300	-	-	71,300	80,349
Conference income	31,015	-	-	31,015	-
CPD Training & Support	3,115	-	-	3,115	40
Other Contracted Work and Admin Fees	-	-	-	-	5,263
Mentoring	-	-	-	-	4,750
Other income	-	-	-	-	-
	<u>214,795</u>	<u>-</u>	<u>-</u>	<u>214,795</u>	<u>160,424</u>
<i>Previous year total</i>	<u>160,424</u>	<u>-</u>	<u>-</u>	<u>160,424</u>	
Income from investments:					
Interest income	180	-	-	180	2
Other	-	-	-	-	-
	<u>180</u>	<u>-</u>	<u>-</u>	<u>180</u>	<u>2</u>
<i>Previous year total</i>	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>	

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

3. Expenditure

	Unrestricted Funds	Restricted General Funds	Endowment Funds	Total 2023	Total 2022
Expenditure on raising funds:					
	-	-	-	-	-
	-	-	-	-	-
<i>Previous year total</i>	-	-	-	-	
Expenditure on charitable activities:					
Direct - General operations					
Staff costs	111,867	-	-	111,867	69,003
Consultants	28,930	-	-	28,930	42,364
Project related expenditure	18,858	-	-	18,858	18,000
Travel & subsistence	2,004	-	-	2,004	-
Conference costs	16,206	-	-	16,206	-
Quality accreditations costs	22,889	-	-	22,889	12,046
Insurance	681	-	-	681	1,783
IT support	6,378	-	-	6,378	4,198
IT replacement	330	-	-	330	-
Office expenses and storage costs	3,717	-	-	3,717	8,794
Legal fees and subscriptions	382	-	-	382	96
Bank charges	955	-	-	955	888
Trustees' expenses and meeting costs	1,668	-	-	1,668	-
	-	-	-	-	
	214,865	-	-	214,865	157,172
Support Costs					
Examiners fees and accountancy	1,920	-	-	1,920	1,590
Payroll support	576	-	-	576	770
Finance support	7,429	-	-	7,429	7,266
	9,925	-	-	9,925	9,626
Total expenditure	224,790	-	-	224,790	166,798
<i>Previous year total</i>	166,798	-	-	166,798	

4. Fees for examination of the accounts

	Total 2023	Total 2022
Current examiner's fees		
Independent examiner's fees	1,440	2,016
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	7,908	785
	9,348	2,801

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5. Staff costs

Total
2023Total
2022

The total staff costs and employee benefits for the reporting period are analysed as follows:

Wages and salaries	103,482	64,562
Employers' national insurance	4,110	893
Employer pension contributions	4,275	3,548
	<u>111,867</u>	<u>69,003</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

The average number of staff for the year was:

2023

2022

5	3
<u>5</u>	<u>3</u>

The number of employees to whom retirement benefits were accruing was as follows:

2023

2022

5	3
<u>5</u>	<u>3</u>

2023

2022

Key management personnel

23,324	25,495
<u>23,324</u>	<u>25,495</u>

6. Trustee remuneration and expenses

No remuneration was paid directly or indirectly out of the funds of the charity for the year to any trustee or to any person or persons known to be connected with any of them.

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

7. Tangible Fixed Assets

	Freehold Land & Buildings £	Motor Vehicles £	Furniture Fittings & Equipment £	ICT Equipment £	Total £
Cost					
As at 01 April 2022	-	-	4,481	-	4,481
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2023	-	-	4,481	-	4,481
Depreciation					
As at 01 April 2022	-	-	4,481	-	4,481
Charge in year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2023	-	-	4,481	-	4,481
Net book values					
As at 31 March 2023	-	-	-	-	-
As at 01 April 2022	-	-	-	-	-

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

8. Debtors	2023	2022
	£	£
Trade debtors	22,679	1,750
Prepayments	1,302	-
Accrued income	-	-
Other debtors	-	-
	<u>23,981</u>	<u>1,750</u>

9. Creditors: Amounts Falling due Within One Year	2023	2022
	£	£
Trade creditors	4,275	11,030
Taxation and social security creditors	3,215	-
Other creditors	-	-
Accruals	3,108	2,529
Deferred income	27,607	33,031
	<u>38,205</u>	<u>46,590</u>

Deferred Income	2023	2022
	£	£
Accruals and deferred income includes:		
Deferred income at 1 April 2022	33,031	25,605
Resources deferred in the year	27,607	33,031
Amounts released from previous years	(33,031)	(25,605)
Deferred income at 31 March 2023	<u>27,607</u>	<u>33,031</u>

Deferred income comprises:		
Membership in advance	12,608	12,000
Grant funding in advance	14,999	21,031
	<u>27,607</u>	<u>33,031</u>

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

10. Funds	Balance at 01-Apr 2022 £	Incoming resources £	Resources expended £	Gains, Losses and Transfers £	Balance at 31-Mar 2023 £
Restricted General Funds					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Unrestricted Funds					
General funds	67,841	242,258	(224,790)	-	85,309
	-	-	-	-	-
Total Unrestricted Funds	67,841	242,258	(224,790)	-	85,309
Total Funds	67,841	242,258	(224,790)	-	85,309

The specific purposes for which the funds are to be applied are as follows:

General Funds

Funds are to there to be available to provide a productive return over time in support of the charity's aims.

Comparative information in respect of the preceeding period is as follows:

	Balance at 01-Apr 2021 £	Incoming resources £	Resources expended £	Gains, Losses and Transfers £	Balance at 31-Mar 2022 £
Restricted General Funds					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Unrestricted Funds					
General funds	11,432	223,207	(166,798)	-	67,841
	-	-	-	-	-
Total Unrestricted Funds	11,432	223,207	(166,798)	-	67,841
Total Funds	11,432	223,207	(166,798)	-	67,841

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

11. Analysis of Net Assets Between Funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	123,514	-	-	123,514
Current liabilities	(38,205)	-	-	(38,205)
Non-current liabilities	-	-	-	-
Total Net Assets	85,309	-	-	85,309

Comparative information in respect of the preceeding period is as follows:

	Unrestricted Funds £	Restricted General Funds £	Restricted Fixed Asset Funds £	Total Funds £
Tangible fixed assets	-	-	-	-
Investments	-	-	-	-
Current assets	114,431	-	-	114,431
Current liabilities	(46,590)	-	-	(46,590)
Non-current liabilities	-	-	-	-
Total Net Assets	67,841	-	-	67,841

12. Related party transactions

There were no related party transactions in the year

13. Taxation

The charitable company is exempt for Corporation Tax on its charitable activities. The Trustees have reviewed the charity's activities and are confident that they further the company's charitable aims and as such are considered to be primary purpose trading.

14. Pension Commitments

The charity contributes to a defined contribution pension scheme operated with the new Auto-enrolment Legislation. The assets are held and administered by the Aegon pension scheme. The pension cost charge represents contributions payable by the charity to the pension scheme and amounts to £4,275 (2022 : £3,548).

15. Donated Goods and Services

Storage facilities have been provided free of charge, an amount of £2,308 (2022 : £2,308) has been included as a donation to reflect this.

Accounts

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**

(A Charitable Company Limited by Guarantee)

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

for the year ended 31 March 2022

**Company Number 06778701
Registered Charity Number 1127802**

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**

(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2022

The Trustees are pleased to present their annual Director's Report together with the financial statements of the charity for the year ended 31 March 2022 which are also prepared to meet the requirements for a Director's Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Chair's Report

Dear members and partners,

This was a year that continued to present ongoing challenges, marked by schools and providers still experiencing significant Covid related challenges and the furlough scheme ending. I must again acknowledge and give credit to our CEO and officers who, with limited time and resource over this period, still managed to strengthen our financial position through their astute and enterprising work in further developing the products and services we as a council provide.

We were delighted to start work with the Canal and River Trust in the West Midlands on an exciting project supporting schools to embed LOfC and connect with nature, with thanks to funding from the Green Recovery Challenge Fund.

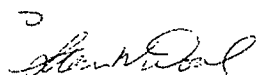
Our Learning Beyond offer is fast becoming even more attractive to schools who are looking for support in designing a curriculum that utilises the school, local, national and international communities within which they operate and one that improves well-being, mental health, progress and achievement for young people. Our Quality Badge scheme remains the only universal accreditation for schools to satisfy themselves that providers they are planning to engage provide a standard of LOfC that meets the requirements laid down in national guidance.

So many thanks and gratitude to our CEO and officers for the passion, enthusiasm, as well as the determination and resilience shown in order to make sure young people in schools benefit from the enriching experience of learning beyond the walls of the traditional classroom. I have been privileged to hear of the excellent work teachers up and down the country undertake to bring topics and learning to life, meeting so many learning and well-being objectives in a creative and inspiring manner.

We remain committed to bringing all the LOfC sectors together and developing and implementing plans to support organisations who seek to strengthen learning beyond the classroom for all young people. All parents want the best teaching and curriculum excellence for their children. Therefore, our drive to help settings and schools demonstrate quality through the Quality Badge and the Learning Beyond schemes continues as a major focus of our work this year. Through these schemes we can help families with questions like 'Will my child be safe and healthy there? Will they be able to enjoy and flourish in the environment? Is the curriculum or programme innovative, exciting and creative, and are staff skilled, experienced and compassionate? Will my child learn, achieve and succeed? Will they be happy?'

As a charity, we continue to actively engage with members and stakeholders in a structured and transparent manner, to challenge and improve what's on offer in educational settings throughout the UK. We have shown, and will continue to show, that we care deeply about the experience children and young people have in their formative years, and we will work tirelessly to help settings provide a curriculum experience that includes high quality learning outside the classroom.

For all the sectors, and schools, we represent, we will continue to listen, soak up the ideas and solutions you put forward and blend these with the best practice from research, to ensure we deliver the very best of opportunities for our young people across all our schools and settings.



S Dool
Chair

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM

(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2022

Objectives and Activities

The main aim of the Council for Learning Outside the Classroom (as stated in its Memorandum of Association) is:

To promote and champion learning outside the classroom to enable all children and young people to benefit from increased opportunities for high-quality and varied educational experiences.

CLOtC's mission is to ensure that EVERY child should have the opportunity to experience the world beyond the classroom walls as an essential part of learning and development, whatever their age, ability or background.

The Council wants to increase the number of young people accessing learning outside the classroom opportunities, increase their frequency and improve the quality of the experiences.

Our aims are to:

- Be a leading voice for learning outside the classroom
- Influence and improve learning outside the classroom policy and practice
- Raise the profile of learning outside the classroom and promoting its benefits
- Provide support for education and LOtC professionals, aiming for high quality learning outside the classroom that meets the needs of young people

The Council is built upon a partnership of stakeholders who have come together to further the principles of LOtC. This partnership gives us a unique foundation of support and knowledge and will empower us in the fulfilment of our aims.

The Council was set up in response to an Education Select Committee and to take forward the aims of the Learning Outside the Classroom Manifesto, and as such has previously articulated in its annual reports a range of responsibilities including the following: -

- Develop as the leading voice for learning outside the classroom;
- Influence learning outside the classroom policy and practice;
- Raise the profile of learning outside the classroom and promote the benefits;
- Consult with and represent the views of the wider LOtC partnership;
- Act as the consultative body for the development of policy and legislation;
- Drive an LOtC Action Plan;
- Maintain the cohesion of the LOtC partnership;
- Communicate with all stakeholders, and provide an open access website for all stakeholders and interested parties;
- Maintain an overview of learning outside the classroom and act to resolve common issues;
- Improve the quality of learning outside the classroom through the LOtC Quality Badge scheme;
- Provide support, aiming for high quality learning outside the classroom that meets the needs of young people;
- Commission and/or undertake research;
- Access funds and/or generate income to enable more young people to access learning outside the classroom;
- Provide strategic direction for the LOtC Quality Badge scheme and be the "awarding authority".

The challenges of the pandemic reinforced how under-resourced CLOtC is to perform this range of responsibilities.

During 21/22 we confirmed three core areas of CLOtC delivery - advocacy, training/CPD, and accreditation.

As capacity permits in 2022/23, the CEO will continue to work with the staff, Chair & Trustees, and partners, to focus on improvements and growth in each of these 3 core areas, and to identify and begin to secure the resources necessary to deliver our priorities.

The operations undertaken by the charity help it offer its activities to all. The Trustees confirm that they have complied with their duty under Section 17 of the 2011 Charities Act with regard to Public Benefit.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM (CLOtC)
(A Charitable Company Limited by Guarantee)**

Report of the Trustees for the year ended 31 March 2022 - continued

The Council has a Board of Trustees which includes:

Eight Trustees directly elected by the membership. Four seats on the board will be permanently reserved for members drawn from the user constituency (for example, governors, parents, teachers). Four seats will be permanently reserved for members drawn from the provider constituency (for example, providers of creative experiences, adventurous activities).

No new appointments are being made at the 2022 AGM.

Achievements and Performance

This financial year was another one marked by considerable challenges for schools/educational settings, providers and CLOtC as a result of Covid related issues, especially in terms of staff capacity.

Nonetheless, we returned a financial position considerably stronger than in previous years, including the years preceding the Covid outbreak.

The year was characterised by ongoing reduced staff capacity/furlough, and focusing limited staff time on maintaining core services and improving our offer.

A short summary of headlines and highlights from 202/22, plus additional notes at the time of writing, are presented below, and should be read alongside the financial overview.

Staffing

The majority of our 4 full time equivalent staff capacity remained on part time furlough throughout the first half of this financial year. With the welcome introduction of a partial furlough scheme, we were able to bring staff back in in a phased manner in line with need. In this financial year we prioritised restarting and amplifying our services for schools and providers as they too began to try and return to more normal operating. We are indebted to all of our dedicated and skilled team of staff and consultants for their ongoing support and passion for LOtC. A summary is as follows:

Improving our offer to support schools/educational settings to adopt a LOtC approach

- Our schools package - called Learning Beyond – has 3 levels of support – School Membership, LOtC Mark Direct and LOtC Mentoring.

Membership

- Ongoing effort to offer and improve the range of benefits for school members - including masterclasses, Learning Beyond guides, and newsletters. Schools/educational settings now have a repeating core of 4 CPD sessions available to them. Further CPD sessions are being planned for 2022/23. A sample of members were consulted on what they would like to have on the new CLOtC website, and a more recent survey will give us even more insight into what our members need from us. We maintained membership numbers at 2020 levels, including ongoing delivery of sponsored school membership packages.

LOtC Mark Direct

- There was ongoing work to develop the new LOtC Mark Direct route which was launched in September 2021, including a new 'progress tracker' and the set of Learning Beyond guides. This has been very well received, with the first of the progress trackers now being assessed. Applicants have online meetings to support delivery of their action plan and are reporting that they find it a very supportive package to ensure LOtC is embedded and more sustainable in their practice. New LOtC Mark assessors have been recruited to allow for growth in Mark Direct applications in 22/23.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM (CLOtC)
(A Charitable Company Limited by Guarantee)**

Report of the Trustees for the year ended 31 March 2022 - continued

LOtC Mentoring

- September 2021 also saw the soft launch of the new Mentoring package to support schools and other educational settings to embed LOtC practice. 9 LOtC 'Hubs' around the UK are offering this mentoring support to schools. Further LOtC hubs are being recruited along with LOtC Mark assessors to allow us to increase capacity to deliver the Mentoring programme and assessments.

Improving our offer to support more providers secure an accreditation for LOtC delivery

- As well as continuing to support and deliver the complex LOtC Quality Badge scheme over this challenging period, we also delivered a review of the scheme to help ensure consistency across all awarding bodies, and to ensure we are still meeting the needs of both providers and schools/educational settings. (The review concluded in Autumn 22, and developments are now being put into place with two working/stakeholder groups to support this work.)

Special Projects

- In July 2021 we were delighted to hear that we had been successful in our application to the Green Recovery Challenge Fund with the Canal and River Trust. The **Waterways, Wildlife and Wellbeing** project team were recruited and delivery started in October 21. This project is making a significant difference to our ability to support schools with LOtC, allowing us to develop and test delivery of our new Learning Beyond Offer for 500 schools in the West Midlands. Schools in the West Midlands are being offered free CLOtC membership and 250 can sign up for free mentoring or other training to embed their LOtC, including hands on nature connection and conservation activities around their local inland waterways and Visit Leader Training in partnership with local Outdoor Education Advisers.
- We were commissioned by Natural England to summarise two new reports on the benefits of learning outside the classroom in natural environments. The reports and the summary are due to be published in November 22.

Communications

- Ensured all members and sector partnership leads continued to have access to the very latest guidance regarding educational visits and learning outside the classroom, including guidance from the DfE. We also initiated development of the new and improved CLOtC website, due to launch in late 2022, and which will finally provide functionalities needed to deliver our operations.

Advocacy

- Ongoing work with and on behalf of the LOtC sectors to champion the role of LOtC during Covid recovery, and to highlight the ongoing financial plight of many LOtC providers, especially those in the residential and overseas sectors. CLOtC remained a core member of DfE's School Travel Sector Stakeholder Group and helped it reshape into the new and ongoing DfE LOtC liaison group so that there is ongoing support for DfE in this area.

Communications and marketing

- Ongoing authorship of articles for education publications to promote benefits of learning outside the classroom and how schools can use this to support pupil return/re-engagement with school and recovery from Covid, supporting learning and health and wellbeing. Despite considerable reduction in staff capacity and resource for communications and marketing over 21/22, we still managed to grow our Twitter followers by 6%. Our new Communications and Marketing Manager starts with us in October 22, so we look forward to reporting on progress in this area next year.

CLOtC Website

- Work began on scoping and developing a single new CLOtC website and accompanying CRM system, this is due to be launched in late 2022. Many members, LOtC Mark holders and LOtC Quality Badge holders have been involved with the consultation and development of these.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM (CLOtC)
(A Charitable Company Limited by Guarantee)**

Report of the Trustees for the year ended 31 March 2022 - continued

Financial overview

- The CEO, Chair and Trustees continue to share a commitment to stabilise the charity's finances, reverse a trend of diminishing unrestricted funds, and build a strategic reserve of at least 3-6 months operating costs.
- However, there were ongoing challenges for educational settings and providers during this financial year as a result of the pandemic, which continued to challenge our ability to maintain our operations or grow them.
- The funds carried forward in March 2022 were £67,841 (For comparison, the funds carried forward in March 2021 were £11,432, in March 2020 were £20,244, and in March 2019 were £9,410).
- Our financial position and closing balance for 21/22 reflects another remarkable achievement, underpinned by several key factors
 - the government's ongoing partial furlough scheme
 - staff loyalty, commitment and acceptance of an ever-changing pattern of work across the year in line with operational and budget need.
 - Trustees' considered approach to financial management, with special thanks to the Financial Audit Committee chaired by Gill Harvey who continued to review the financial situation and support the CEO on a monthly basis.
 - achieving funding to deliver to 500 schools through the Waterways, Wildlife and Wellbeing Project
 - The financial crisis promises to ensure there are ongoing challenges in 22/23

Reserves Policy

The Trustees examined the charity's requirement for reserves in light of the main risks to the organisation.

The Trustees adopted the policy that unrestricted funds not committed and held by the charity should cover, in the event of it being wound up due to lack of funding, the equivalent of 3 months running costs including salaries, redundancy, notice pay, and related costs estimated to total approximately £40K. This policy was used actively for guidance in 20/21. In line with pre-pandemic ambition, the intention is to move to holding a 6-month reserve.

The Trustees aim to ensure the continuation of current activities in the event of a significant drop in income.

In a normal year, the Trustees review this and other policies as a minimum once a year. Given the exceptional circumstances and lack of staff in post for most of this financial year, the policy review timetable was deferred. The CEO remains keen to move to a position where the charity holds 6 months strategic reserve rather than 3.

Future Strategic Priorities

CLOtC current strategic priority remains to secure the future of CLOtC beyond the Covid and financial crises and show leadership in this area where capacity allows. Our 3 areas of priority are advocacy, training and CPD, and accreditation for LOtC. We remain committed to working closely with partners to further mutual aims to ensure that LOtC is widely recognised for its role in supporting positive learning, health and wellbeing outcomes for children and young people. We continue to work closely with Outdoor Education Advisers and their Panel to strengthen and increase the national and local support offered to schools and providers. We also continue to consolidate and improve our core offer as detailed in the Achievements and Performance section.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**
(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2022 (Continued)

Reference and Administrative Information

CHARITY NAME: Council for Learning Outside the Classroom

CHARITY REGISTRATION NUMBER: 1127802

COMPANY REGISTRATION NUMBER: 06778701 (England and Wales)

**REGISTERED OFFICE AND
OPERATIONAL ADDRESS:** CLOtC Head Office
Preston Montford
Montford Bridge
Shrewsbury
SY4 1HW

BOARD OF TRUSTEES: Steven Dool – Chair
Justin Dillon
Peter Carne (co-opted)
Ian McInnes
Colette Morris
Gill Harvey
David Scourfield
Louise Edwards
Felix Pepler
Andy Marsden
Simon Ward

CHIEF EXECUTIVE OFFICER: Anne Hunt

COMPANY AND HONORARY SECRETARY: Not Appointed

INDEPENDENT EXAMINER: Diane Lockwood FCA, FCCA, ATT (fellow)
Haines Watts Chartered Accountants
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham
NG9 8AA

BANKERS: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**
(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2022 (continued)

Structure, Governance and Management

Governing Document

The Council for Learning Outside the Classroom (CLOtC) is a Company Limited by Guarantee which means that each Board Member (Trustee) has to pay up to £10 if the company needed resources upon winding up. The Company is also a Registered Charity.

The Company is governed by its Memorandum and Articles of Association dated 22 December 2008, the date the charity was incorporated.

The board of trustees administers the charity. It comprises of people with the necessary skills and experience to manage the work of the charity gained from educational, provider and user backgrounds. It meets as a minimum four times each year.

A Chief Executive Officer is appointed by the trustees to manage the charity's day to day operations.

The trustees have a risk management policy and risk register which continually reviews the risks the charity may face. The main risks are financial – the heavy reliance on external funding, adequacy of resources for developing the charity's services, and the lack of financial security for the medium/long term. The trustees are working on these issues and a fundraising strategy is in place and being implemented, to try to spread the risk.

In addition to the board, which is responsible for making strategic decisions for the charity, the Council also has two committees, with specific delegation of authority.

Audit Committee

Covers legal, finance and HR issues, and includes keeping the governance of the Council under review.

LOtC Quality Badge Committee

Responsible for the strategic development of the LOtC Quality Badge and includes approval of Awarding Bodies; development of the quality indicators; dealing with complaints; and moderation.

Risk Management

The Trustees of the Council for Learning Outside the Classroom (CLOtC) take their governance responsibilities very seriously and as part of the efficient and effective operations of the charity continue to plan, monitor and review risk management in full. CLOtC has adopted the 5-stage process recommended by The Charity Commission in its guidance. Trustees discuss risk during Board meetings before any new activity is agreed and have produced a risk management plan, which includes annual risk identification and assessment following input from both staff and trustees. Each risk is assessed on the basis of the likelihood of occurrence and the severity of the risk; and Trustees have considered what action needs to be taken to manage major risks. The risk management plan and risk register is reviewed annually and Trustees are satisfied that systems and procedures are in place to manage the major risks to which the charity is exposed.

Trustees' responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company at the balance sheet date and of its incoming resources and application of resources, including the statement of financial activities for the financial year. In preparing those financial statements, the trustees are required to:

- Observe the methods and principles in the Charities SORP;
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**
(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2022 (continued)

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

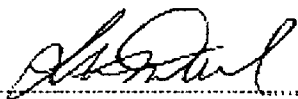
Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 5.

Board Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees as at 31 March 2022 was 11 (2021: 12).

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee and signed on its behalf by:



Stephen Dool (Chair)

25/11/22

Council for Learning Outside the Classroom
(A Charitable Company Limited by Guarantee)
Company Number: 06778701

Independent Examiner's Report to Council for Learning Outside the Classroom

I report on the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent Examiner's Statement

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

- 1) Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

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

D. J. Lockwood

D J Lockwood FCA, FCCA, ATT(Fellow)
Chartered Accountant

Dated 21.12.2022

Haines Watts Nottingham Limited
Chartered Accountants
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham
NG9 8AA

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)
Company Number 06778701

Statement of Financial Activities for the year ended 31 March 2022
(Incorporating Income and Expenditure Account)

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Income							
Income from:							
Government Support (COVID)		-	9,572	9,572	-	34,017	34,017
Charitable Activities							
Grants	2	-	60,450	60,450	5,000	-	5,000
Fundraising		-	-	-	-	-	-
Membership and activities	2	-	146,622	146,622	-	83,076	83,076
Donations		-	6,561	6,561	-	9,463	9,463
Investment income	3	-	2	2	-	5	5
Total Income		-	223,207	223,207	5,000	126,561	131,561
Expenditure							
Expenditure on:							
charitable activities	4	-	157,172	157,172	5,000	126,914	131,914
Support costs	4	-	9,626	9,626	-	8,459	8,459
Total Expenditure		-	166,798	166,798	5,000	135,373	140,373
Net Income/ (Expenditure) and Net Movement in Fund for the Year		-	56,409	56,409	-	(8,812)	(8,812)
Reconciliation of Funds							
Total Funds Brought Forward		-	11,432	11,432	-	20,244	20,244
Total Funds Carried Forward	11	-	67,841	67,841	-	11,432	11,432

The statement of financial activities includes all gains and losses in the year. All incoming resources, and resources expended, derive from continuing activities.

The notes on pages 12 to 18 form part of these accounts

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)
Company Number 06778701

Balance Sheet as at 31 March 2022

	Note	Total 2022	Total 2021
		£	£
Fixed Assets			
Tangible Fixed Assets	7	<u>-</u>	<u>-</u>
Current Assets			
Debtors	8	1,750	1,700
Cash at bank and in hand		<u>112,681</u>	<u>43,715</u>
		<u>114,431</u>	<u>45,415</u>
Liabilities			
Creditors falling due within one year	9	<u>46,590</u>	<u>33,983</u>
Net Assets	10	<u>67,841</u>	<u>11,432</u>
The Funds of the Charity			
Restricted funds		-	-
Unrestricted funds		<u>67,841</u>	<u>11,432</u>
Total Charity Funds	11	£ <u>67,841</u>	£ <u>11,432</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- a) Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors on 25/11/22 and signed on its behalf by:


 Steven Dool
 Chair

The notes on pages 12 to 18 form part of these accounts

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:-

Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity meets the definition of a public benefit entity under FRS102.

The accounts are prepared on the going concern basis, the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

Legal Status

The charity is a company limited by guarantee and has no share capital. Its directors are its trustees and vice versa.

Funds Structure

Restricted funds are those subject to restrictions on their expenditure imposed by the donor or grantor.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Incoming Resources

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreements.

Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any condition associated with the donated item have been met, the receipt of the economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt donated services and facilities are recognised on the base of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Resources Expended

Expenditure, including irrecoverable VAT is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as a cost of the applicable expenditure.

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit and other costs linked to strategic management. On the agreement of the main funding body, these costs are offset against restricted income funds.

Previously, costs included allocations of indirect costs in proportion to the direct staff costs of the activity.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be received reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Depreciation

Depreciation of tangible fixed assets has been computed to write off the cost over the expected useful lives as follows:

Fixtures plant and equipment - 25% on cost (now completely written off)

Company Limited by Guarantee

The company is limited by guarantee and in the event of it being wound up every member is liable to contribute a sum not exceeding £10. There are no shares of any class, either authorised or allocated.

Debtors

Debtors are recognised at the settlement amount owed to the Charity or prepaid.

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial Instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgement and Key Sources of Estimation Uncertainty

The preparation of accounts using generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period.

The key estimates and assumptions used in the Financial Statements are detailed in the accounting policies.

Pension Scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held outside the charity in independently administered funds. Contributions payable for the year are shown within the financial statements.

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

2. Income

	Restricted £	Unrestricted £	2022 £	2021 £
Grants				
Canal and River Trust	-	60,450	60,450	-
CAST	-	-	-	5,000
	<u>-</u>	<u>60,450</u>	<u>60,450</u>	<u>5,000</u>
Income from Charitable Activities				
Membership	-	56,220	56,220	52,592
LOtC Quality Badge	-	80,349	80,349	19,234
CPD Training and Support	-	40	40	6,175
Other Contracted Work and Administration Fees	-	5,263	5,263	5,075
Mentoring	-	4,750	4,750	-
	<u>-</u>	<u>146,622</u>	<u>146,622</u>	<u>83,076</u>

3. Investment Income

	Restricted £	Unrestricted £	2022 £	2021 £
Bank Interest	<u>-</u>	<u>2</u>	<u>2</u>	<u>5</u>

4. Expenditure

	General Operations £	Support Costs £	2022 £	2021 £
Legal Fees, Subscriptions and Bank Charges	984	-	984	644
Staff Costs (see note 6)	69,003	-	69,003	112,025
Insurance	1,783	-	1,783	1,462
Office Expenses & Storage Costs	8,794	-	8,794	10,017
External Examination and Accountancy	-	1,590	1,590	1,920
Trustees' Expenses & Meeting Costs	-	-	-	-
Finance Support (bookkeeping & payroll)	-	8,036	8,036	6,539
Project Related Expenditure (including staff costs)	76,608	-	76,608	7,766
	<u>157,172</u>	<u>9,626</u>	<u>166,798</u>	<u>140,373</u>

5. Net incoming resources are stated after charging (recovering):

	2022 £	2021 £
Independent Examination Fee	2,016	1,920
Other payments to examiners for accountancy services & payroll preparation	785	1,099

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

6. Staff costs and numbers

	2022 £	2021 £
Gross Wages and Salaries	64,562	102,639
Employers National Insurance Contributions (offset employers NIC rebate)	893	4,308
Pension Costs	3,548	5,078
Staff Travel and Expenses Reimbursed	-	-
	<u>69,003</u>	<u>112,025</u>
Staff Costs	69,003	112,025
Project Related Expenditure	-	-
	<u>69,003</u>	<u>112,025</u>

	2022	2021
The average number of employees during the period		
Total number of staff employed	3	5

The number of employees to whom retirement benefits were accruing was as follows:

	2022	2021
Defined Contribution Scheme	<u>3</u>	<u>5</u>

No employee received emoluments in excess of £60,000.

Total remuneration of key management personnel was £25,495 (2021: £39,029).

7. Analysis of fixed assets

	Equipment £	Total £
Cost:		
As at 1 April 2021	4,481	4,481
Additions	-	-
Disposals	-	-
As at 31 March 2022	<u>4,481</u>	<u>4,481</u>
Depreciation:		
As at 1 April 2021	4,481	4,481
Charge for year	-	-
Disposals	-	-
As at 31 March 2022	<u>4,481</u>	<u>4,481</u>
Net book value at 31 March 2022	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

8. Debtors

	2022 £	2021 £
Trade Debtors	1,750	1,700
	<u>1,750</u>	<u>1,700</u>

9. Creditors

	2022 £	2021 £
Falling due in one year:		
Trade Creditors	11,030	3,273
Accruals	2,529	3,391
Deferred Income	33,031	25,605
Taxation and Social Security	-	1,714
	<u>46,590</u>	<u>33,983</u>

	2022 £	2021 £
Deferred Income:-		
Membership in Advance	12,000	25,605
Grant Funding	21,031	-
	<u>33,031</u>	<u>25,605</u>

10. Analysis of Net Assets

Year Ended 31 March 2022	Tangible fixed assets £	Other assets & (liabilities) £	Total Funds 2022 £	Total Funds 2021 £
Restricted fund	-	-	-	-
Unrestricted fund	-	67,841	67,841	11,432
	<u>-</u>	<u>67,841</u>	<u>67,841</u>	<u>11,432</u>

Year Ended 31 March 2021	Tangible fixed assets £	Other assets & (liabilities) £	Total Funds 2021 £	Total Funds 2020 £
Restricted fund	-	-	-	-
Unrestricted fund	-	11,432	11,432	20,244
	<u>-</u>	<u>11,432</u>	<u>11,432</u>	<u>20,244</u>

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

11. Analysis of Funds

Year Ended 31 March 2022	At 31 March 2021 £	Incoming £	Transfers & Outgoing £	At 31 March 2022 £
Restricted Funds	-	-	-	-
Unrestricted Funds	11,432	223,207	166,798	67,841
Total Funds	11,432	223,207	166,798	67,841

Restricted Fund – A total of £5,000 given by CAST to cover internal staff costs – all spent in the year.

Year Ended 31 March 2021	At 31 March 2020 £	Incoming £	Transfers & Outgoing £	At 31 March 2021 £
Restricted Funds	-	5,000	(5,000)	-
Unrestricted Funds	20,244	126,561	(135,373)	11,432
Total Funds	20,244	131,561	(140,373)	11,432

12. Transactions with Trustee and related parties

The transaction occurring with related parties and Trustees were:

	2022 £	2021 £
Reimbursement of Trustees travelling to meetings	NIL	NIL

There are no related party transactions.

13. Taxation

The charitable company is exempt for Corporation Tax on its charitable activities. The Trustees have reviewed the charity's activities and are confident that they further the company's charitable aims and as such are considered to be primary purpose trading.

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

14. Trustee Indemnity Insurance

The insurance provides cover of up to a maximum of £250,000 in aggregate for any year for a combined insurance annual premium of £1,230 (2021: £1,171).

15. Pension Commitments

The charity contributes to a defined contribution pension scheme operated with the new Auto-enrolment Legislation. The assets are held and administered by the Aegon pension scheme. The pension cost charge represents contributions payable by the charity to the pension scheme and amounts to £3,548 (2021: £5,078).

16. Donated Goods and Services

Storage facilities have been provided free of charge, an amount of £2,308 (2021: £2,308) has been included as a donation to reflect this.

Accounts

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**

(A Charitable Company Limited by Guarantee)

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

for the year ended 31 March 2021

**Company Number 06778701
Registered Charity Number 1127802**

CHARITY COMMISSION

21 DEC 2021

ACCOUNTS
RECEIVED

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**

(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2021

The Trustees are pleased to present their annual Director's Report together with the financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a Director's Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Chair's Report

Dear members and partners,

On behalf of the Board of Trustees may I begin by offering our CEO and officers thanks and gratitude for the amazing passion, commitment and effort you offer to all the sectors we represent, to the young people in schools, and the highly professional manner in which you undertake your role as part of CLOtC.

I know Anne and her team work with us all on a regular basis. Unfortunately, due to ongoing disruption due to the pandemic, we remained unable to meet face to face with the team, although online sessions with trustees, and members of the team have allowed our work to continue and together we have successfully navigated some difficult challenges throughout the year. At these meetings, we were pleased to be able to discuss the excellent progress that has been made in bringing the LOtC sectors together and developing and implementing plans to support organisations who seek to strengthen learning beyond the classroom for all young people.

As trustees we recognise the impact of Covid 19 and the remarkable way in which our team, and our Financial Audit Committee brilliantly chaired by Gill Harvey, have led and managed an effective response.

- How we have continued to work with schools, to develop the curriculum so learning beyond the classroom contributes to children's health, wellbeing, achievement and progress.
- The way in which we continue to;
 - improve the quality of our work and the support we offer schools, youth settings and providers
 - raise standards and drive improvement forward, and
 - improve communication and collaboration across the sectors.
- How we have worked with all sectors with a passion for LOtC to maintain its profile as a crucial approach to learning that builds resilience, confidence, self-esteem and, through practical application of knowledge and skills, an increasing awareness for children of the world around them. The latter being an important aim of the curriculum to increase and build cultural capital, particularly for children living in communities who are experiencing disadvantage.

Families send their children to schools and other settings who can demonstrate quality provision. Our determination and drive to help settings demonstrate quality through the Quality Badge and the LOtC Mark for schools, is a major focus of our work this year. Through these schemes we can help families with questions like 'Will my child be safe and healthy there? Will they be able to enjoy the offer and flourish in the environment? Is the curriculum or programme innovative, exciting and creative, and are staff skilled, experienced and compassionate? Will my child learn, achieve and succeed? Will they be happy?'

I believe our role as a charity is that, in a structured and transparent manner, we actively engage with all our stakeholders, lending the CLOtC team's expertise, working together to challenge and improve what's on offer in educational settings throughout the UK. We have shown, and will continue to show, that we care deeply about the experience children and young people have in their formative years, and will work tirelessly to help settings provide a curriculum experience that includes high quality learning outside the classroom. As a charity we need to offer strong and consistent leadership, listen, soak up the ideas and solutions that regularly come from our champion schools, providers and ambassadors, blend these with the best practice from other organisations and ensure we deliver the very best of opportunities across all our schools and settings.

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM

(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2021

Chair's Report (Continued)

I am extremely grateful for the support and challenge provided by the trustees of CLOtC over the past year and hope you have observed the continuing high-profile work of the Council, and strong partnership working across the sectors. I have no doubt that a highly collaborative approach which recognises and uses the skills and experiences of all our sectors and partners is the key to achieving success and will help drive us forward. I am particularly delighted with the news about our new collaboration with the Canal and River Trust to deliver support for schools in the West Midlands, a model that we hope can be replicated and amplified elsewhere.

As members and supporters, you are the most valuable and important part of this organisation and if we are to achieve real success for our communities then it will be because of you. To be able to look back and reflect on the difference we have made to thousands upon thousands of young people is a fantastic legacy. I know that I reflect with pride to being a part of this organisation and I assure you I will do my utmost to listen and drive us forward.

Thank you again for that you do to contribute to the work of the Council for Learning Outside the Classroom.



Steven Dool, Chair
On behalf of the Trustees of the CLOtC

Objectives and Activities

The main aim of the Council for Learning Outside the Classroom (as stated in its Memorandum of Association) is:

To promote and champion learning outside the classroom to enable all children and young people to benefit from increased opportunities for high-quality and varied educational experiences.

CLOtC's mission is to ensure that EVERY child should have the opportunity to experience the world beyond the classroom walls as an essential part of learning and development, whatever their age, ability or background.

The Council wants to increase the number of young people accessing learning outside the classroom opportunities, increase their frequency and improve the quality of the experiences.

Our aims are to:

- Be a leading voice for learning outside the classroom
- Influence and improve learning outside the classroom policy and practice
- Raise the profile of learning outside the classroom and promoting its benefits
- Provide support for education and LOtC professionals, aiming for high quality learning outside the classroom that meets the needs of young people

The Council is built upon a partnership of stakeholders who have come together to further the principles of LOtC. This partnership gives us a unique foundation of support and knowledge and will empower us in the fulfilment of our aims.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM (CLOtC)
(A Charitable Company Limited by Guarantee)**

Report of the Trustees for the year ended 31 March 2021 - continued

The Council was set up in response to an Education Select Committee and to take forward the aims of the Learning Outside the Classroom Manifesto, and as such has previously articulated in its annual reports a range of responsibilities including the following:-

- Develop as the leading voice for learning outside the classroom;
- Influence learning outside the classroom policy and practice;
- Raise the profile of learning outside the classroom and promote the benefits;
- Consult with and represent the views of the wider LOtC partnership;
- Act as the consultative body for the development of policy and legislation;
- Drive an LOtC Action Plan;
- Maintain the cohesion of the LOtC partnership;
- Communicate with all stakeholders, and provide an open access website for all stakeholders and interested parties;
- Maintain an overview of learning outside the classroom and act to resolve common issues;
- Improve the quality of learning outside the classroom through the LOtC Quality Badge scheme;
- Provide support, aiming for high quality learning outside the classroom that meets the needs of young people;
- Commission and/or undertake research;
- Access funds and/or generate income to enable more young people to access learning outside the classroom;
- Provide strategic direction for the LOtC Quality Badge scheme and be the “awarding authority”.

The challenges of the pandemic have reinforced how completely under-resourced CLOtC is to perform this range of responsibilities. So, as capacity permits in 2021/22, the CEO will work with the staff, Chair & Trustees, and partners, to refine this list to set out what can be achieved within the current business model, and also to identify and begin to secure the resources necessary to deliver against a wider set of responsibilities.

The operations undertaken by the charity help it offer its activities to all. The Trustees confirm that they have complied with their duty under Section 17 of the 2011 Charities Act with regard to Public Benefit.

The Council has a Board of Trustees which includes:

Eight Trustees directly elected by the membership. Four seats on the board will be permanently reserved for members drawn from the user constituency (for example, governors, parents, teachers). Four seats will be permanently reserved for members drawn from the provider constituency (for example, providers of creative experiences, adventurous activities).

No new appointments are being made at the 2020 AGM.

Achievements and Performance

This financial year was one of extreme challenges both financial and in terms of staff capacity. A short summary of headlines and highlights from 2020/21 and to date at the time of writing are presented below, and should be read alongside the financial overview:

The majority of our 4 full time equivalent staff capacity was on furlough throughout the entire financial year. So, we were ruthless in focusing our efforts as follows:

Helping schools operate during Covid

- Launched free ‘Get Outside’ package of support developed for schools to help them to take their teaching and learning outside the classroom and respond to the need to maintain curriculum delivery and manage infection control (included guide, activities, case studies, toolkit.)
- Launched free #BigOutdoorArtChallenge – 500+ entries and engagement from 251 schools.
- Launched free ‘Get outside’ guide in partnership with OEAP – more than 2k downloads in the first few months

Helping the sector operate during Covid

- Leadership – convened the uniquely wide Turning Learning Inside Out Consortium to offer a cost effective, evidence led proposal to Government as a vehicle for mobilising and amplifying high quality local LOtC support for schools from across all the LOtC sectors we represent.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM (CLOtC)
(A Charitable Company Limited by Guarantee)**

Report of the Trustees for the year ended 31 March 2021 - continued

- Communications - ensured all members and sector partnership leads had access to the very latest guidance regarding educational visits and learning outside the classroom, including guidance from the DfE
- Advocacy - ongoing work with and on behalf of the LOtC sectors to champion the role of LOtC during Covid recovery, and to highlight the financial plight of many LOtC providers, especially those in the residential and overseas sectors. CLOtC was a core member of DfE's School Travel Sector Stakeholder Group that helped develop a roadmap for reopening school travel.

Fundraising

- This was extremely challenging during Covid for many reasons. We nonetheless developed a number of proposals for funding and corporate partnership aimed at increasing support for more schools. In 2021 we secured £10k funding from CAST to help us develop our digital capabilities. In July 2021 we were also delighted to hear that we had been successful in our application to the Green Recovery Challenge Fund with the Canal and River Trust. We will report on this project at the 2021 AGM and in our 2021/22 annual report, as this is making a significant difference to our financial position and operations in 2021/22.

Communications and media

- Ongoing authorship of articles for education publications to promote benefits of learning outside the classroom and how schools can use this to support pupil return/re-engagement with school and recovery from Covid.
- Twitter 20/21
 - 2.285m impressions on Twitter (our messages were seen 2.285m times)
 - 6k impressions per day (our tweets are seen 6k times each day)
 - 6% increase in followers over the course of the year to 10.6k
- Google Ads campaign – secured \$10k per month charity ad account and 8 weeks of support to set account up. Has resulted in a significant uplift in traffic to our website.
- Facebook 20/21:
 - 50k reach
- Media articles & blogs:
 - Education Business
 - Children & Young People Now
 - Teach Secondary
 - School Travel Organiser
 - YPO
 - QA education

Improving our offer to support more schools to adopt a LOtC approach

We are now offering a package to schools called Learning Beyond – with 3 levels of support – Membership, LOtC Mark Direct and LOtC Mentoring.

Membership

- Ongoing effort to offer a range of benefits to school members - including a new and diverse programme of masterclasses to share practice and ideas (19 delivered during 20/21). These included Masterclasses on the new Learning Beyond guides, on supporting schools to link school and home learning and a masterclass specifically for Welsh schools was very well attended with over 300 places booked. The team also collated and disseminated good practice case studies and promoted those through our website, fortnightly newsletters (click rate performance is slightly ahead of the industry average) & on social media.
- Maintained membership numbers at 2020 levels, slight increase in number of school members and slight decrease in number of organisational members.
- Several new sponsored school membership packages delivered, including free membership for schools in Rotherham's School Improvement Service; with YPO to offer 50 free school memberships, with Greenwood Academies to offer membership for all schools (24) within the MAT, and with Kingswood/Inspired Learning to offer 101 free memberships. Plus delivered a campaign for Boots Soltan on summer sun safety.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM (CLOtC)
(A Charitable Company Limited by Guarantee)**

Report of the Trustees for the year ended 31 March 2021 - continued

LOtC Mark Direct

- A development team made up of Gold LOtC Mark holders and experienced practitioners was set up to develop the LOtC Mark framework. The Mark now features a progress tracker to help educational settings plan, embed and evidence their LOtC practice, plus of course the chance to apply for an award to recognise their progress if they choose. It is also now features frameworks for each phase of education and for alternative provision making it easier for all types of settings to embed LOtC.
- Four Learning Beyond guides have been developed to help settings develop their LOtC from the start of their journey, within their school grounds, in local learning areas, and visits further afield and residential. The 'Starting your LOtC journey' guide is also available to members.

LOtC Mentoring

- We launched a new mentoring package to support schools and other educational settings to embed LOtC practice, with mentors being recruited from our existing cohort of Gold LOtC Mark settings, known as LOtC Hubs. Our aspiration is to develop LOtC Hubs through out the UK.

Improving our offer to support more providers secure an accreditation

- Work has begun, with the CLOtC Quality Badge Committee, to improve the consistency and quality of the assessment approach by our different awarding bodies. New competence criteria and application forms have been developed for QB assessors for Natural Environment and Farm providers.

Financial overview

- During the latter quarters of the previous financial year (2019/2020), the new CEO, Chair and Trustees shared a commitment to stabilise the charity's finances, reverse a trend of diminishing unrestricted funds, and build a strategic reserve of at least 3-6 months operating costs. A growth budget for 2020/21 was agreed with Trustees, however the Covid-19 pandemic coincided with the start of the new financial year. The enforced school closures and travel restrictions severed the vast majority of operational income overnight (for example that coming from accreditation assessment visits, and from conferences and training events), so the planned budget was obsolete. Instead, the financial year was navigated via frequent, responsive re-budgeting to try and ensure charity survival. CLOtC was ineligible for any government grants and loans and was not seen by other grant funders as providing frontline emergency support, even though we did not mothball the organisation but rather committed to continue supporting the many schools who remained open for children of key workers and to help advocate for the LOtC providers who, like CLOtC, were suddenly facing financial difficulty.
- The funds carried forward in March 2021 were £12603. (For comparison, the funds carried forward in March 2020 were £20,244 which in itself represented a considerable stabilisation as funds carried forward in March 2019 were only £9,410).
- Our financial survival and closing balance for 20/21 reflect a remarkable achievement, underpinned by several key factors
 - the government's Furlough scheme
 - staff loyalty, commitment and acceptance of an ever-changing pattern of work and furlough across the year in line with operational and budget need.
 - Trustees' considered approach to financial management, with special thanks to the Financial Audit Committee chaired by Gill Harvey who gave above and beyond by meeting weekly with the CEO for several months to review the financial situation and reach agreement about the way forward.
 - financial contributions from the School Travel Forum and three of its members were critical in allowing us to retain a skeleton staff to continue operations over some critical months: NGT Travel, WST Travel and Diverse World Travel
- Achieving financial viability dominated the 2020/21 financial year.
- The gradual removing restrictions continues to pose challenges in 21/22

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM (CLOtC)
(A Charitable Company Limited by Guarantee)**

Report of the Trustees for the year ended 31 March 2021 - continued

Reserves Policy

The Trustees examined the charity's requirement for reserves in light of the main risks to the organisation.

The Trustees adopted the policy that unrestricted funds not committed and held by the charity should cover, in the event of it being wound up due to lack of funding, the equivalent of 3 months running costs including salaries, redundancy, notice pay, and related costs estimated to total approximately £40K. This policy was used actively for guidance in 20/21. In line with pre-pandemic ambition, the intention is to move to holding a 6-month reserve.

The Trustees aim to ensure the continuation of current activities in the event of a significant drop in income.

In a normal year, the Trustees review this and other policies as a minimum once a year. Given the exceptional circumstances and lack of staff in post for most of this financial year, the policy review timetable was deferred. The CEO remains keen to move to a position where the charity holds 6 months strategic reserve rather than 3.

Future Strategic Priorities

CLOtC current strategic priority remains to secure the future of CLOtC during and beyond the Covid crisis and show leadership in this area where capacity allows. We remain committed to working closely with partners to further mutual aims to ensure that LOTC is widely recognised for its role in supporting positive learning, health and wellbeing outcomes for children and young people. We continue to develop a closer working partnership with the Outdoor Education Advisers' Panel (OEAP) in order to strengthen and increase the national and local support offered to schools and providers. We also continue to consolidate and improve our core offer as detailed in the Achievements and Performance section.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**
(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2021 (Continued)

Reference and Administrative Information

CHARITY NAME: Council for Learning Outside the Classroom

CHARITY REGISTRATION NUMBER: 1127802

COMPANY REGISTRATION NUMBER: 06778701 (England and Wales)

**REGISTERED OFFICE AND
OPERATIONAL ADDRESS:** CLOtC Head Office
Preston Montford
Montford Bridge
Shrewsbury
SY4 1HW

BOARD OF TRUSTEES: Steven Dool – Chair
Graham Lodge (co-opted)
Justin Dillon
Peter Carne (co-opted)
Ian McInnes
Colette Morris
Gill Harvey
David Scourfield
Louise Edwards
Felix Pepler
Andy Marsden
Simon Ward

CHIEF EXECUTIVE OFFICER: Anne Hunt

COMPANY AND HONORARY SECRETARY: Not Appointed

INDEPENDENT EXAMINER: Diane Lockwood FCA, FCCA, ATT (fellow)
Haines Watts Chartered Accountants
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham
NG9 8AA

BANKERS: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**
(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2021 (continued)

Structure, Governance and Management

Governing Document

The Council for Learning Outside the Classroom (CLOtC) is a Company Limited by Guarantee which means that each Board Member (Trustee) has to pay up to £10 if the company needed resources upon winding up. The Company is also a Registered Charity.

The Company is governed by its Memorandum and Articles of Association dated 22 December 2008, the date the charity was incorporated.

The board of trustees administers the charity. It comprises of people with the necessary skills and experience to manage the work of the charity gained from educational, provider and user backgrounds. It meets as a minimum four times each year.

A Chief Executive Officer is appointed by the trustees to manage the charity's day to day operations.

The trustees have a risk management policy and risk register which continually reviews the risks the charity may face. The main risks are financial – the heavy reliance on external funding, adequacy of resources for developing the charity's services, and the lack of financial security for the medium/long term. The trustees are working on these issues and a fundraising strategy is in place and being implemented, to try to spread the risk.

In addition to the board, which is responsible for making strategic decisions for the charity, the Council also has two committees, with specific delegation of authority.

Audit Committee

Covers legal, finance and HR issues, and includes keeping the governance of the Council under review.

LOtC Quality Badge Committee

Responsible for the strategic development of the LOtC Quality Badge and includes approval of Awarding Bodies; development of the quality indicators; dealing with complaints; and moderation.

Risk Management

The Trustees of the Council for Learning Outside the Classroom (CLOtC) take their governance responsibilities very seriously and as part of the efficient and effective operations of the charity continue to plan, monitor and review risk management in full. CLOtC has adopted the 5-stage process recommended by The Charity Commission in its guidance. Trustees discuss risk during Board meetings before any new activity is agreed and have produced a risk management plan, which includes annual risk identification and assessment following input from both staff and trustees. Each risk is assessed on the basis of the likelihood of occurrence and the severity of the risk; and Trustees have considered what action needs to be taken to manage major risks. The risk management plan and risk register is reviewed annually and Trustees are satisfied that systems and procedures are in place to manage the major risks to which the charity is exposed.

Trustees' responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company at the balance sheet date and of its incoming resources and application of resources, including the statement of financial activities for the financial year. In preparing those financial statements, the trustees are required to:

- Observe the methods and principles in the Charities SORP;
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

**COUNCIL FOR LEARNING
OUTSIDE THE CLASSROOM**
(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2021 (continued)

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

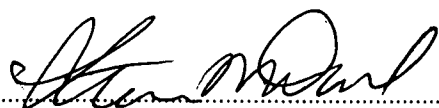
Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 5.

Board Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees as at 31 March 2021 was 12 (2020: 12).

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee and signed on its behalf by:



..... Stephen Dool (Chair)

Council for Learning Outside the Classroom
(A Charitable Company Limited by Guarantee)
Company Number: 06778701

Independent Examiner's Report to Council for Learning Outside the Classroom

I report on the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent Examiner's Statement

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

- 1) Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

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

D. J. Lockwood

Dated *9.12.2021*

D J Lockwood FCA, FCCA, ATT(Fellow)
Chartered Accountant

Haines Watts Nottingham Limited
Chartered Accountants
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham
NG9 8AA

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)
Company Number 06778701

Statement of Financial Activities for the year ended 31 March 2021
(Incorporating Income and Expenditure Account)

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £
Income							
Income from:							
Government Support (COVID)		-	34,017	34,017	-	-	-
Charitable Activities Grants	2	5,000	-	5,000	1,928	-	1,928
Fundraising		-	-	-	-	24	24
Membership and activities	2	-	83,076	83,076	-	221,924	221,924
Donations		-	9,463	9,463	-	2,308	2,308
Investment income	3	-	5	5	-	33	33
Total Income		5,000	126,561	131,561	1,928	224,289	226,217
Expenditure							
Expenditure on charitable activities	4	5,000	126,914	131,914	7,041	194,720	201,761
Support costs	4	-	8,459	8,459	-	13,622	13,622
Total Expenditure		5,000	135,373	140,373	7,041	208,342	215,383
Net Income/ (Expenditure) and Net Movement in Fund for the Year		-	(8,812)	(8,812)	(5,113)	15,947	10,834
Reconciliation of Funds							
Total Funds Brought Forward		-	20,244	20,244	5,113	4,297	9,410
Total Funds Carried Forward	11	-	11,432	11,432	-	20,244	20,244

The statement of financial activities includes all gains and losses in the year. All incoming resources, and resources expended, derive from continuing activities.

The notes on pages 13 to 19 form part of these accounts

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)
Company Number 06778701

Balance Sheet as at 31 March 2021

	Note	Total 2021	Total 2020
		£	£
Fixed Assets			
Tangible Fixed Assets	7	-	-
Current Assets			
Debtors	8	1,700	8,265
Cash at bank and in hand		43,715	49,000
		<u>45,415</u>	<u>57,265</u>
Liabilities			
Creditors falling due within one year	9	33,983	37,021
Net Assets	10	<u>11,432</u>	<u>20,244</u>
The Funds of the Charity			
Restricted funds		-	-
Unrestricted funds		<u>11,432</u>	<u>20,244</u>
Total Charity Funds	11	£ <u>11,432</u>	£ <u>20,244</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2021.

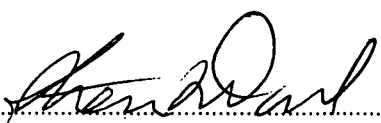
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- a) Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors on 8.12.2021 and signed on its behalf by:



 Steven Dool
 Chair

The notes on pages 13 to 19 form part of these accounts

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2021

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:-

Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity meets the definition of a public benefit entity under FRS102.

The accounts are prepared on the going concern basis, the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

Going Concern – Covid-19 Position Update

Staff are supporting the financial audit committee to review the financial performance and forecasting on a monthly basis, reflecting the ongoing changing and challenging circumstances, and to ensure the charity remains a going concern.

Legal Status

The charity is a company limited by guarantee and has no share capital. Its directors are its trustees and vice versa.

Funds Structure

Restricted funds are those subject to restrictions on their expenditure imposed by the donor or grantor.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Incoming Resources

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreements.

Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any condition associated with the donated item have been met, the receipt of the economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt donated services and facilities are recognised on the base of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Resources Expended

Expenditure, including irrecoverable VAT is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as a cost of the applicable expenditure.

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2021 – continued

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit and other costs linked to strategic management. On the agreement of the main funding body, these costs are offset against restricted income funds.

Previously, costs included allocations of indirect costs in proportion to the direct staff costs of the activity.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be received reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Depreciation

Depreciation of tangible fixed assets has been computed to write off the cost over the expected useful lives as follows:

Fixtures plant and equipment - 25% on cost (now completely written off)

Company Limited by Guarantee

The company is limited by guarantee and in the event of it being wound up every member is liable to contribute a sum not exceeding £10. There are no shares of any class, either authorised or allocated.

Debtors

Debtors are recognised at the settlement amount owed to the Charity or prepaid.

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial Instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgement and Key Sources of Estimation Uncertainty

The preparation of accounts using generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period.

The key estimates and assumptions used in the Financial Statements are detailed in the accounting policies.

Pension Scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held outside the charity in independently administered funds. Contributions payable for the year are shown within the financial statements.

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2021 – continued

2. Income

	Restricted £	Unrestricted £	2021 £	2020 £
Grants				
Forest Education Network	-	-	-	1,928
CAST	5,000	-	5,000	-
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>1,928</u>
Income from Charitable Activities				
Membership	-	52,592	52,592	58,883
LOtC Quality Badge	-	19,234	19,234	69,966
CPD Training and Support	-	6,175	6,175	59,210
Other Contracted Work and Administration Fees	-	5,075	5,075	33,865
	<u>-</u>	<u>83,076</u>	<u>83,076</u>	<u>221,924</u>

3. Investment Income

	Restricted £	Unrestricted £	2021 £	2020 £
Bank Interest	<u>-</u>	<u>5</u>	<u>5</u>	<u>33</u>

4. Expenditure

	General Operations £	Support Costs £	2021 £	2020 £
Legal Fees, Subscriptions and Bank Charges	644	-	644	1,575
Staff Costs (see note 6)	112,025	-	112,025	136,516
Insurance	1,462	-	1,462	1,409
Office Expenses & Storage Costs	10,017	-	10,017	11,095
External Examination and Accountancy	-	1,920	1,920	2,040
Trustees' Expenses & Meeting Costs	-	-	-	3,848
Finance Support (bookkeeping & payroll)	-	6,539	6,539	5,334
Project Related Expenditure (including staff costs)	7,766	-	7,766	51,166
Fundraising Costs	-	-	-	2,400
	<u>131,914</u>	<u>8,459</u>	<u>140,373</u>	<u>215,383</u>

5. Net incoming resources are stated after charging (recovering):

	2021 £	2020 £
Independent Examination Fee	1,800	1,200
Other payments to examiners for accountancy services & payroll preparation	1,099	1,375

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2021 – continued

6. Staff costs and numbers

	2021 £	2020 £
Gross Wages and Salaries	102,639	117,357
Employers National Insurance Contributions	4,308	7,341
Pension Costs	5,078	5,374
Staff Travel and Expenses Reimbursed	-	13,865
Staff Training	-	4
Recruitment Costs	-	275
	<u>112,025</u>	<u>144,216</u>
Staff Costs	112,025	136,576
Project Related Expenditure	-	7,700
	<u>112,025</u>	<u>144,216</u>
	2021	2020
The average number of employees during the period		
Total number of staff employed	5	5

The number of employees to whom retirement benefits were accruing was as follows:

	2021	2020
Defined Contribution Scheme	<u>5</u>	<u>5</u>

No employee received emoluments in excess of £60,000.

Total remuneration of key management personnel was £39,029 (2020: £35,029).

7. Analysis of fixed assets

	Equipment £	Total £
Cost:		
As at 1 April 2020	4,481	4,481
Additions	-	-
Disposals	-	-
As at 31 March 2021	<u>4,481</u>	<u>4,481</u>
Depreciation:		
As at 1 April 2020	4,481	4,481
Charge for year	-	-
Disposals	-	-
As at 31 March 2021	<u>4,481</u>	<u>4,481</u>
Net book value at 31 March 2020	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2021 – continued

8. Debtors

	2021 £	2020 £
Trade Debtors	1,700	8,265
	<u>1,700</u>	<u>8,265</u>

9. Creditors

	2021 £	2020 £
Falling due in one year:		
Trade Creditors	3,273	1,120
Accruals	3,391	2,040
Deferred Income	25,605	31,185
Taxation and Social Security	1,714	2,676
	<u>33,983</u>	<u>37,021</u>

	2021 £	2020 £
Deferred Income:-		
Membership in advance	25,605	31,185
	<u>25,605</u>	<u>31,185</u>

10. Analysis of Net Assets

Year Ended 31 March 2021	Tangible fixed assets £	Other assets & (liabilities) £	Total Funds 2021 £	Total Funds 2020 £
Restricted fund	-	-	-	-
Unrestricted fund	-	11,432	11,432	20,244
	<u>-</u>	<u>11,432</u>	<u>11,432</u>	<u>20,244</u>

Year Ended 31 March 2020	Tangible fixed assets £	Other assets & (liabilities) £	Total Funds 2020 £	Total Funds 2019 £
Restricted fund	-	-	-	5,113
Unrestricted fund	-	20,244	20,244	4,297
	<u>-</u>	<u>20,244</u>	<u>20,244</u>	<u>9,410</u>

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2021 – continued

11. Analysis of Funds

Year Ended 31 March 2021	At 31 March 2020 £	Incoming £	Transfers & Outgoing £	At 31 March 2021 £
Restricted Funds	-	5,000	(5,000)	-
Unrestricted Funds	20,244	126,561	(135,373)	11,432
Total Funds	20,244	131,561	(140,373)	11,432

Restricted Fund – A total of £5,000 given by CAST to cover internal staff costs – all spent in the year.

Year Ended 31 March 2020	At 31 March 2019 £	Incoming £	Transfers & Outgoing £	At 31 March 2020 £
Restricted Funds:- FEN	5,113	1,928	(7,041)	-
Unrestricted Funds	4,297	224,289	(208,342)	20,244
Total Funds	9,410	226,217	(215,383)	20,244

12. Transactions with Trustee and related parties

The transaction occurring with related parties and Trustees were:

	2021 £	2020 £
Reimbursement of Trustees travelling to meetings	NIL	3,115

Other Payments Related Parties

Payments were made to ACA Educational Services totalling £NIL (2020: £1,250). This company is owned by the chairman, Mr Anthony Thomas. Payment was made for LOtC Quality Badge assessment and associated work, under a specific contract.

Payments were made to Peter Carne totalling £NIL (2020: £59) for Learning Away expenses .

There are no other related party transactions.

13. Taxation

The charitable company is exempt for Corporation Tax on its charitable activities. The Trustees have reviewed the charity's activities and are confident that they further the company's charitable aims and as such are considered to be primary purpose trading.

COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2021 – continued

14. Trustee Indemnity Insurance

The insurance provides cover of up to a maximum of £250,000 in aggregate for any year for a combined insurance annual premium of £1,171 (2020: £1,108).

15. Pension Commitments

The charity contributes to a defined contribution pension scheme operated with the new Auto-enrolment Legislation. The assets are held and administered by the Aegon pension scheme. The pension cost charge represents contributions payable by the charity to the pension scheme and amounts to £5,078 (2020: £5,374).

16. Donated Goods and Services

Storage facilities have been provided free of charge, an amount of £2,308 (2020: £2,308) has been included as a donation to reflect this.