

**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
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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

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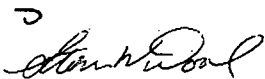
Report of the Trustees for the year ended 31 March 2021

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
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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
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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
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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.

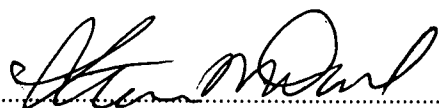
Members of the Board of Trustees

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.

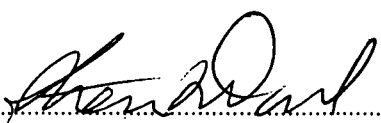
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- 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.

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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.

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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 |

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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> |

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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> |

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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.

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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.