

# **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**

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**Reference and Administrative Details**

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

<b>Charity name</b>	Council for Learning Outside the Classroom		
<b>Registered charity number</b>	1127802		
<b>Company Registration Number</b>	06778701		
<b>Registered office and operational address</b>	CLOtC Head Office Preston Montford Montford Bridge Shrewsbury SY4 1HW		
<b>Trustees</b>	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	<b>Appointed / reappointed</b>	<b>Resigned 19/11/2024</b>
		19/11/2024	
		19/11/2024	
		19/11/2024	
<b>Chief Executive Officer</b>	Anne Hunt		
<b>Independent Examiner</b>	Mr Darren Little Saint and Co The Old Police Station Church Street Ambleside Cumbria LA22 0BT		
<b>Bankers</b>	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.

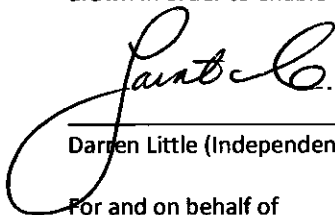
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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



For and on behalf of

\_\_\_\_\_  
Darren Little (Independent Examiner)

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	£	£	£	£	£
<b>Income and endowments from:</b>						
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
<b>Total</b>		<b>193,686</b>	<b>-</b>	<b>-</b>	<b>193,686</b>	<b>157,306</b>
<b>Expenditure on:</b>						
Raising funds	3	-			-	-
Charitable activities	3	213,756			213,756	209,898
Other trading activities		-			-	-
<b>Total</b>		<b>213,756</b>	<b>-</b>	<b>-</b>	<b>213,756</b>	<b>209,898</b>
<b>Net income / (expenditure) before investment gains/(losses)</b>		<b>(20,070)</b>	<b>-</b>	<b>-</b>	<b>(20,070)</b>	<b>(52,592)</b>
Net gains/(losses) on investments		-			-	-
<b>Net income / (expenditure)</b>		<b>(20,070)</b>	<b>-</b>	<b>-</b>	<b>(20,070)</b>	<b>(52,592)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains and (losses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other gains/(losses)		-			-	-
<b>Net movement in funds</b>		<b>(20,070)</b>	<b>-</b>	<b>-</b>	<b>(20,070)</b>	<b>(52,592)</b>
<b>Reconciliation of funds</b>						
Total funds brought forward	10	32,717	-	-	32,717	85,309
<b>Total funds carried forward</b>	<b>10</b>	<b>12,647</b>	<b>-</b>	<b>-</b>	<b>12,647</b>	<b>32,717</b>

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 £
<b>Fixed assets</b>					
Tangible assets	7		-		-
Investments			-		-
			<u>-</u>		<u>-</u>
<b>Current assets</b>					
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	
<b>Liabilities</b>					
Creditors: Amount falling due within one year	9	(47,404)		(38,813)	
<b>Net current assets</b>			<u>12,647</u>		<u>32,717</u>
<b>Total assets less current liabilities</b>			12,647		32,717
Creditors: Amount falling due after one year			-		-
<b>Total net assets less current liabilities</b>			<u>12,647</u>		<u>32,717</u>
<b>Funds of the academy trust:</b>					
Unrestricted funds			12,647		32,717
Restricted funds			-		-
Endowment funds			-		-
<b>Total funds</b>	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 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 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
<b>Donations and legacies:</b>					
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>	
<b>Charitable activities:</b>					
<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>	
<b>Income from investments:</b>					
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
<b>Expenditure on raising funds:</b>					
	-	-	-	-	-
	-	-	-	-	-
<i>Previous year total</i>	-	-	-	-	-
<b>Expenditure on charitable activities:</b>					
<b>Direct - General operations</b>					
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>
<b>Support Costs</b>					
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>
<b>Total expenditure</b>	<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
<b>Current examiner's fees</b>		
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 £
<b>Cost</b>					
As at 01 April 2024	-	-	4,481	-	4,481
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2025	-	-	4,481	-	4,481
<b>Depreciation</b>					
As at 01 April 2024	-	-	4,481	-	4,481
Charge in year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2025	-	-	4,481	-	4,481
<b>Net book values</b>					
As at 31 March 2025	-	-	-	-	-
As at 01 April 2024	-	-	-	-	-



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

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

<b>9. Creditors: Amounts Falling due Within One Year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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>

<b>Deferred Income</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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>

<b>Deferred income comprises:</b>		
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 £
<b>Restricted General Funds</b>					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
<b>Total Restricted Funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unrestricted Funds</b>					
General funds	32,717	193,686	(213,756)	-	12,647
	-	-	-	-	-
<b>Total Unrestricted Funds</b>	<u>32,717</u>	<u>193,686</u>	<u>(213,756)</u>	<u>-</u>	<u>12,647</u>
<b>Total Funds</b>	<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 £
<b>Restricted General Funds</b>					
Restricted general funds	-	-	-	-	-
Other funds	-	-	-	-	-
<b>Total Restricted Funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unrestricted Funds</b>					
General funds	85,309	157,306	(209,898)	-	32,717
	-	-	-	-	-
<b>Total Unrestricted Funds</b>	<u>85,309</u>	<u>157,306</u>	<u>(209,898)</u>	<u>-</u>	<u>32,717</u>
<b>Total Funds</b>	<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	-	-	-	-
<b>Total Net Assets</b>	<b>12,647</b>	<b>-</b>	<b>-</b>	<b>12,647</b>

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	-	-	-	-
<b>Total Net Assets</b>	<b>32,717</b>	<b>-</b>	<b>-</b>	<b>32,717</b>

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.