

NATIONAL LANDSCAPES ASSOCIATION LTD

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



NATIONAL LANDSCAPES ASSOCIATION LTD
(A company limited by guarantee)

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NATIONAL LANDSCAPES ASSOCIATION LTD
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	P Hygate, Chairman C Woodley Stewart, Vice Chairman (resigned 18 December 2024) J B Dixon R Grant P Holden (appointed 18 December 2024) A Khatwa (resigned 18 December 2024) E Lorimer M Milne G Perry M Sinclair K Taylor K Thomas
Company registered number	04729800
Charity registered number	1158871
Registered office	Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG
Company secretary	G Perry
Chief executive officer	J Watkins
Independent auditors	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG
Bankers	Lloyds Bank plc 24 Gresham Street London EC2V 7HN

NATIONAL LANDSCAPES ASSOCIATION LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the Charitable Company for the 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the Charitable Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

- to promote the conservation and enhancement of natural beauty,
- to advance the education, understanding and appreciation of the public in relation to the conservation and enhancement of natural beauty
- to promote the efficiency and effectiveness of those organisations promoting or representing National Landscapes (Areas of Outstanding Natural Beauty), other Protected Areas and those areas for which such designation might be pursued.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The main activities undertaken in relation to those purposes are:

- Working with governments, their associated agencies, and non-governmental bodies to inform policy development to conserve and enhance natural beauty
- Raising the profile of National Landscapes and the work of the National Landscapes teams/partnerships/conservation boards to stakeholders including the wider public
- Demonstrating the value and relevance of National Landscapes and the work of National Landscapes teams/partnerships/conservation boards to stakeholders including the wider public.
- Driving better delivery through the support, encouragement, and modelling of collaboration across the National Landscapes network and with external partners
- Supporting the management of organisational change through leadership and National Landscape staff collaboration programmes
- Raising resources for the work of the National Landscapes Association and National Landscapes family

c. Grant-making policies

Grant payments are distributed to partners for the delivery of joint projects.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Main achievements of the Charitable Company

Landscapes are central to people's quality of life, identity, and wellbeing. In the spirit of the European Landscape Convention the Association holds that all landscapes matter, that people should be engaged in their stewardship, and that protection, management, and planning should be integrated across decision making. We strive for landscapes to contribute to thriving, resilient, inclusive, nature and culture rich places, where natural beauty represents the emotional expression of this connection to place. We aim to maximise our contribution and impact by being a respected and influential voice which draws on experience and evidence to make and influence national and regional policy. We try to shape debate and seek innovation, learning, and solutions. Embracing the complexity of landscape and the forces acting upon it, we seek to empower local teams to be properly invested in so that they may convene, enable, and deliver.

We appear set to endure a prolonged period of economic restraint and news dominated by division and conflict. All the more important then to hold high the clear truth that National Landscapes and the nature they nurture are life affirming and a powerful resource for wellbeing and potential mitigation of the current and future challenges our society and economy face.

While we have high expectations placed upon us; which we are more than willing to aspire to, resources constrain our ability to reach our potential. We have coped with a level funding settlement but this is sadly a far cry from the immediate doubling of funding recommended in the Glover Review over five years ago. The National Landscapes Association continues to remind Government at every opportunity of the nature, wellbeing and economic benefits National Landscapes deliver year in, year out both locally and at scale.

It is very disappointing and a blow to communities and dedicated campaigners that Natural England determined to halt the process of designation for the Cheshire Sandstone Ridge and extension of the Chilterns National Landscape. This is in response to funding pressure on Natural England. It is however, reassuring that at the same time Natural England publicly committed to continue the designation for the Yorkshire Wolds and extension of the Surrey Hills National Landscape.

We adopted "Welcome: National Landscapes Strategy 2025-31" which was an opportunity to clarify our vision and mission; to reset our ambitions in light of our rebrand to National Landscapes Association. The vision of 'beautiful landscapes where nature and people thrive together' is supported by a clear mission to 'lead and champion activity, working with National Landscapes, to protect and restore the UK's most outstanding landscapes and make sure everyone can enjoy them'. We have three strategic ambitions on people, place and partnerships which serve to ensure alignment of effort with our charitable objects in ways that are easy to understand. Organisational values of ambitions, empowering, collaborative and inclusive guide our behaviours. Together, the refreshed strategy and values support decision making on organisational design and work planning.

A key focus of effort is working with governments, their associated agencies, and nongovernmental bodies to **promote the conservation and enhancement of natural beauty**.

The 75th anniversary of the National Parks and Access to the Countryside Act was marked in December 2024; with the Government declaring its support for the designations and an intent to strengthen their purposes and governance. We developed advocacy priorities in support of the strengthening to ambition and delivery to inform government plans by hosting an event for all lead officers. No further details or timetable were offered by government in this reporting period.

Through our participation with the Protected Landscapes Partnership we have played a leading role in developing evidence based nature recovery ambitions. We continue to host Big Chalk, an ambitious partnership for landscape scale nature recovery across the south of England – some 20% of the total area of England. Our work aims to galvanise the partnerships across the area, in support of which we hosted a major conference to

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

develop nurture its shared endeavour. A proposal to run a major capital grants programme was successful, which will deliver during 2026. Work was undertaken to establish the pathway to scale the delivery and impact. Work started to introduce accredited climate literacy training for roll out in 2025 in support of climate adaptation plans.

Since the formal adoption of 30by30 (30% of terrestrial and marine area to be managed for nature by 2030) by the Convention on Biological Diversity (CBD), we inputted into Natural England and Defra on the criteria of what should and should not be included. We undertook analysis of the potential for National Landscapes to deliver a significant proportion of the target, setting out the policy and resource support which would be required.

It's clear that third party finance represents a huge opportunity for National Landscapes, and taking full advantage will require significant increases in capacity and knowledge. Our Nature Based Solutions team has rapidly built a portfolio of projects seeking funding in excess of £4 million, created the platform, Your Natural Partner, to showcase these opportunities and undertaken much advocacy, profile raising, and engagement with the corporate sector. Support has been provided to increase the level of knowledge and confidence with third party finance across the National Landscapes family.

Much work has also taken place **to advance the education, understanding and appreciation of the public in relation to the conservation and enhancement of natural beauty**. Our new outward facing name of National Landscapes continues to gain traction, a keystone in our effort to position National Landscapes as exemplars of how thriving, diverse communities can work with and for nature in the UK: restoring ecosystems, providing food, storing carbon to mitigate the effects of climate change, safeguarding against drought and flooding, whilst also nurturing people's health and wellbeing.

"Nature Calling" our first national arts commissioning programme funded by Arts Council England presented an exciting new route of creativity for writers and artists of all disciplines. It is designed to amplify new voices and create innovative artwork in collaboration with communities close to National Landscapes. It delivered six new writing commissions from writers of all disciplines; from poetry and prose to rap. Six major arts projects were commissioned to deliver a season of events throughout 2026.

We joined a national consortium of youth and outdoor organisations to deliver the £4.5 million "Generation Green" programme through which participating National Landscapes have given 3,300 young people the opportunity to spend time within them including 900 residencies and 600 farm visits.

We enjoyed a record attendance of well over 200 participants at our annual conference, held at Harper Adams University. Under the title "Changing Landscapes: Changing Minds" we explored what role for natural beauty and landscape designation in ever-changing landscapes? What are the different ways of working and resilience needed if natural beauty is to prevail in the contested debate on the value and use of land and sea? The programme of speakers and visits were geared to arming attendees to better navigate the policy and personal responses to the twin crises of climate change and nature decline, and the unrelenting political pursuit of economic growth.

Our Chief Executive was included on the ENDS Report Power List for 2025 of the UK's 100 most impactful environmental professionals.

b. Fundraising activities and income generation

Funds are generally raised through membership contribution and grants. The Association received a grant from Defra to explore and develop its approach to securing third party funding for landscape and nature. This has allowed for the appointment of two fixed term development roles which are classed as fundraisers.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

c. Investment policy and performance

The Trust adopts a low risk policy, balancing security and access to funds with income generation.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

At the 31st March 2025 there were total funds of £511,894 this compares to £576,504 at 31st March 2024. Restricted funds accounted for £184,731 of this balance (2024: £197,634). Free reserves are calculated as unrestricted funds, less any designated funds and fixed assets. The free reserves balance at the year end was a surplus of £327,163 (2024: £378,870).

Charity law requires any income received by a charity to be spent within a reasonable time of its receipt. The Trustees therefore have to be able to justify the holding of income as reserves. A reserves policy is also important in that it explains to existing and potential funders, donors and other stakeholders why a charity is holding a particular amount of reserves, thereby giving confidence that that charity's finances are being managed properly into the future.

The National Landscapes Association agrees a reserves policy annually which addresses these aspects in accord with Charity Commission guidance.

The Association aims to ensure that there are sufficient reserves to service its cash flow requirement, to tide it over periods when new fund raising is required, or to allow (if necessary) the Association to be dissolved while meeting its obligations to staff and creditors.

The Association aims to run annually a balanced budget, funding reserves from unrestricted income. Identifying funding for future purchases and activities should be normal matters for the reserves.

The Board adopted a reserve level for 2024/25 of £400,000 which represents an estimate of 6 months running costs.

c. Principal risks and uncertainties

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that, insofar as mitigation is possible, systems and procedures are in place to manage the exposure to those risks.

The principal risks associated with the Charity are as follows:

- Public sector environmental funding declines
- Major partners withdraw from use of Association services (e.g. Defra)
- Free reserves fall below target

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

a. Constitution

National Landscapes Association Ltd is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The charitable company is a registered with the Charity Commission in England and Wales, charity number 1158871.

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout the report are collectively referred to as trustees. The governing body of the National Association for AONBs is its Board.

The Board is composed of all trustees who are volunteers and is authorised to appoint new members to fill vacancies arising through resignation or death of an existing member. The trustees, when complete, consist of at least five and not more than nine individuals. The Articles of Association govern the appointment of trustees and are available on request. The Board agrees the National Landscapes Association's annual budget and strategic plan, while the day-to-day management is delegated to its Chief Executive. The charity constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

On appointment, Trustees are provided with a membership pack and are issued with a copy of the Charity Commission's guidance on becoming a trustee and guidance on campaigning and political activity.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

c. Policies adopted for the induction and training of Trustees

New Trustees are inducted into the workings of the Charity, including policies and procedures, and provided with appropriate supporting information.

d. Organisational structure and decision-making policies

The Chief Executive is appointed by the Trustees. A senior leadership team approach was adopted to support the delivery of the new strategy published in 2024.

e. Pay policy for key management personnel

The key management personnel comprise of the Chief Executive under the current structure. Pay is set by the Chairman and, in line with the Chief Executive's contract, is reviewed annually in April and any increase is based on the most recent Local Authority rate plus an agreed percentage based on performance and the RPI Cost of Living Index.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The Charity's current strategic objectives are set out in its adopted strategic plan 2024-2030. Its strategic objectives have been agreed by its membership:

- Protect and restore beautiful landscapes – for nature and for people
- Bring natural beauty into people's lives and give people a stake in natural beauty
- Inspire and empower strong coalitions to deliver

The following priority actions which cut across all of our strategic ambitions:

- We will work with Government and stakeholders to support a fair and sufficient allocation of long-term Government funding for National Landscapes.
- We will work in partnership with National Landscapes and with wider stakeholders to leverage further resources into National Landscapes, and to deliver at scale.
- We will gather evidence, develop communications products, and engage stakeholders to inform policy development on high priority issues relevant to National Landscapes.
- We will foster collaboration across National Landscapes teams to develop and share skills, knowledge and experience.
- We will develop and deliver our ongoing programme of learning and development for colleagues working in National Landscapes to help meet the skills and knowledge needs they require to achieve their objectives.

In support of these actions, we will develop our own organisational and financial resilience:

- We will develop and deliver plans to ensure the National Landscapes Association has funding, and the right sort of funding, to enable us to achieve our ambitions both in this strategy period and beyond.
- We will develop our governance, organisational design and capacity to enable us to achieve our ambitions both in this strategy period and beyond.
- We will develop an approach to equality, diversity and inclusion that embeds good practice into our work and into our organisation.
- We will build the National Landscapes brand, and brand awareness, to increase understanding of National Landscapes and the benefits they deliver

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charitable Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, WR Partners, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
P Hygate
(Chair of Trustees)

Date:

NATIONAL LANDSCAPES ASSOCIATION LTD
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL LANDSCAPES ASSOCIATION LTD

Opinion

We have audited the financial statements of National Landscapes Association Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL LANDSCAPES ASSOCIATION LTD (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

NATIONAL LANDSCAPES ASSOCIATION LTD
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL LANDSCAPES ASSOCIATION LTD (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

- We reviewed the susceptibility of the charitable company's financial statements to material misstatement and identified the principal risks, implementing a series of testing procedures to provide us with sufficient comfort to issue our opinion.
- We reviewed the charitable company's regulatory environment to ensure we could conclude that it had acted in accordance with the framework relevant to the charitable company and its environment and identify any instances of non-compliance.
- We also assessed the charitable company's internal control procedures to ensure that we could appropriately scrutinise these controls and establish whether our understanding of the control environment was sufficient to supplement our additional testing procedures.
- The engagement team consisted of a team that the engagement partner believes is equipped with the relevant level of technical and charitable company awareness to carry out our work to the required standard.

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

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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL LANDSCAPES ASSOCIATION LTD (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

WR Partners

Chartered Accountants
Statutory Auditors
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Date:

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

NATIONAL LANDSCAPES ASSOCIATION LTD
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	156,875	1,678,904	1,835,779	1,516,311
Charitable activities	4	123,455	-	123,455	59,516
Investments	5	5,389	-	5,389	-
Total income		285,719	1,678,904	1,964,623	1,575,827
Expenditure on:					
Charitable activities	7	348,324	1,680,909	2,029,233	1,426,739
Total expenditure		348,324	1,680,909	2,029,233	1,426,739
Net (expenditure)/income		(62,605)	(2,005)	(64,610)	149,088
Transfers between funds	14	10,898	(10,898)	-	-
Net movement in funds		(51,707)	(12,903)	(64,610)	149,088
Reconciliation of funds:					
Total funds brought forward		378,870	197,634	576,504	427,416
Net movement in funds		(51,707)	(12,903)	(64,610)	149,088
Total funds carried forward		327,163	184,731	511,894	576,504

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 17 to 29 form part of these financial statements.

NATIONAL LANDSCAPES ASSOCIATION LTD
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REGISTERED NUMBER: 04729800

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets		-	-
Current assets			
Debtors	12	53,545	84,505
Cash at bank and in hand		619,569	661,156
		<u>673,114</u>	<u>745,661</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(161,220)	(169,157)
Net current assets		511,894	576,504
Total assets less current liabilities		<u>511,894</u>	<u>576,504</u>
Total net assets		<u><u>511,894</u></u>	<u><u>576,504</u></u>

NATIONAL LANDSCAPES ASSOCIATION LTD
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REGISTERED NUMBER: 04729800

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Charity funds			
Restricted funds	14	184,731	197,634
Unrestricted funds	14	327,163	378,870
Total funds		<u>511,894</u>	<u>576,504</u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
P Hygate
(Chair of Trustees)

Date:

The notes on pages 17 to 29 form part of these financial statements.

NATIONAL LANDSCAPES ASSOCIATION LTD
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(46,976)	240,759
Cash flows from investing activities		
Dividends, interests and rents from investments	5,389	-
Proceeds from the sale of tangible fixed assets	-	4,597
Net cash provided by investing activities	5,389	4,597
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(41,587)	245,356
Cash and cash equivalents at the beginning of the year	661,156	415,800
Cash and cash equivalents at the end of the year	619,569	661,156

The notes on pages 17 to 29 form part of these financial statements

NATIONAL LANDSCAPES ASSOCIATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The National Landscapes Association is a private limited company, limited by guarantee, with its registered office at Belmont House, Shrewsbury Business Park, Shrewsbury, Shropshire SY2 6LG. It is incorporated in England and Wales.

The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Landscapes Association Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue as a going concern for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charitable Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charitable Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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**NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.10 Financial instruments

The Charitable Company only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charitable Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Company to the fund in respect of the year. . The Charitable Company contributes to personal pension plans at a rate of 30% of the employees' salary.

2.12 Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Company for particular purposes. The costs 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, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations				
Donations	-	25,500	25,500	-
Membership contributions	143,245	-	143,245	118,950
Subtotal detailed disclosure	143,245	25,500	168,745	118,950
Grants	5,320	243,480	248,800	-
Government grants	-	1,409,924	1,409,924	1,386,361
Sponsorship	8,310	-	8,310	11,000
Subtotal	13,630	1,653,404	1,667,034	1,397,361
	156,875	1,678,904	1,835,779	1,516,311
<i>Total 2024</i>	81,473	1,434,838	1,516,311	

Government grants comprise of income from Defra - £989,266 (2024: £1,068,888), Arts Council England - £345,668 (2024: £237,950), Welsh Government £32,500 (2024: £75,000) and Access to Work £nil (2024: £4,532).

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Delegate fees	120,805	120,805	59,516
Sundry income	2,650	2,650	-
	123,455	123,455	59,516
<i>Total 2024</i>	59,516	59,516	

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5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest income	5,389	5,389	-

6. Analysis of grants payable

	Grants to Institutions 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Grants payable	206,330	206,330	91,795
<i>Total 2024</i>	91,795	91,795	

There were 24 grants made during the year (2024 - 30) all to Councils or National Landscape areas. All grants made were between £2,400 and £29,800 (2024 - £2,500 and £3,000).

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable activities	348,324	1,680,909	2,029,233	1,426,739
<i>Total 2024</i>	100,969	1,325,770	1,426,739	

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**NOTES TO THE FINANCIAL STATEMENTS
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8. Analysis of expenditure by activities

	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	206,330	1,822,903	2,029,233	1,426,739
<i>Total 2024</i>	<i>91,795</i>	<i>1,334,944</i>	<i>1,426,739</i>	

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	802,605	802,605	521,094
Office and administration	12,761	12,761	14,078
Finance	96	96	418
IT costs	82,886	82,886	28,929
Subscriptions	4,394	4,394	8,710
Consultant's fees	271,639	271,639	587,685
Miscellaneous expenses	8,620	8,620	-
Hire of facilities	59,744	59,744	74,225
Insurance	1,129	1,129	2,763
Vehicle costs	8,485	8,485	7,784
Travel and subsistence	134,814	134,814	58,435
Human resources and staff development	87,415	87,415	17,655
Marketing, advertising and evaluation	56,566	56,566	102
Project costs	279,584	279,584	-
Governance costs	12,165	12,165	13,066
	1,822,903	1,822,903	1,334,944
<i>Total 2024</i>	<i>1,334,944</i>	<i>1,334,944</i>	

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**NOTES TO THE FINANCIAL STATEMENTS
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9. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charitable Company's auditor for the audit of the Charitable Company's annual accounts	7,000	5,900
Fees payable to the Charitable Company's auditor in respect of: All services not included above	2,000	1,900

10. Staff costs

	2025 £	2024 £
Wages and salaries	568,852	377,231
Social security costs	56,566	37,516
Contribution to defined contribution pension schemes	177,187	106,347
	802,605	521,094

The average number of persons employed by the Charitable Company during the year was as follows:

	2025 No.	2024 No.
Employees	17	11

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	1

The salary paid to key management personnel including employer NI and pension contributions amounted to £101,063 (2024:£96,906).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £4,971 were reimbursed or paid directly to 6 Trustees (2024 - £7,990 to 9 Trustees). This amount related to the reimbursement of expenses occurred attending meetings.

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	46,968	29,946
Other debtors	5,448	2,845
Prepayments and accrued income	1,129	51,714
	<u>53,545</u>	<u>84,505</u>

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Bank overdrafts	317	4,419
Trade creditors	67,063	43,072
Other taxation and social security	17,361	8,074
Pension creditor	12,986	4,739
Accruals and deferred income	38,493	108,853
Grants accrued - institutional	25,000	-
	<u>161,220</u>	<u>169,157</u>

	2025 £	2024 £
Deferred income at 1 April 2024	64,744	29,280
Resources deferred during the year	31,493	64,744
Amounts released from previous periods	(64,744)	(29,280)
	<u>31,493</u>	<u>64,744</u>

The deferred income relates to grant income received prior to the year end but relating to the following year and membership fees received in advance.

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds	378,870	285,719	(348,324)	10,898	327,163
Restricted funds					
Wales Development Manager	4,140	75,000	(75,000)	(4,140)	-
Art in Landscape	176,171	545,668	(533,668)	10,565	198,736
ELMS Advocacy	5,768	-	-	(5,768)	-
Laurel Prize	4,797	-	-	(4,797)	-
Nature Recovery Coordinator	-	95,000	(95,000)	-	-
Climate Change Programme	-	25,500	(25,500)	-	-
Tests and Trials	-	439,913	(439,913)	-	-
Protected Landscapes Partnership	6,758	-	-	(6,758)	-
Generation Green	-	243,480	(257,485)	-	(14,005)
Big Chalk	-	100,000	(100,000)	-	-
Core Funding	-	154,343	(154,343)	-	-
	197,634	1,678,904	(1,680,909)	(10,898)	184,731
Total of funds	576,504	1,964,623	(2,029,233)	-	511,894

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NOTES TO THE FINANCIAL STATEMENTS
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14. Statement of funds (continued)

The restricted funds comprise:

Wales Development Manager - a Welsh Government funded post to help co-ordinate and enhance the actions of the AONBs in Wales.

Art in Landscape - fund for working with artists to attract first time visitors to the countryside through freely accessible outdoor art.

Nature Recovery Co-ordinator - work to highlight the need for nature recovery plans across the AONB network and to support AONB teams in the production of Nature Recovery Plans.

Climate Change Programme - a collaborative approach across the AONB network to pioneer new approaches to climate change adaption and mitigation.

Green Funding & Finance - to create a pipeline of investible Nature-based Solutions project, to create a green funding and finance strategy and to upskill the National Landscapes network in the fast-moving sector.

Protected Landscapes Partnership - a project designed to explore and fund opportunities for greater collaboration between National Landscapes, National Parks and National Trails. It does this by funding specific streams of work where there are opportunities for crossover. This includes but is not restricted to: work to improve equality, diversity and inclusion throughout all protected landscapes as well as specific large scale nature restoration projects that cross boundaries.

Generation Green - a project aimed at 500,000 children and young people to access quality experiences in our national landscapes each year. In doing so we will create ambassadors for a sustainable future and improve children and young people's wellbeing. Funded by the National Lottery Heritage Fund and delivered in collaboration with Youth Hostels Association. The negative balance is due to timing of income and expenditure and will be cleared next year.

Big Chalk - Big Chalk Partnership comprises more than 150 organisations with a common vision of creating thriving chalk and limestone landscapes across southern England. Big Chalk performs a vital role in nature's recovery, connecting national targets and plans with participatory modes of delivery, including regional and local partnerships and farm clusters. Funded via DEFRA's PLP initiative.

Core Funding - grants received to support the cost of running National Landscapes Association

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
General Funds	302,211	295,332	(100,969)	(117,704)	378,870
Restricted funds					
Wales Development Manager	27,163	75,000	(98,023)	-	4,140
Art in Landscape	13,213	237,950	(74,992)	-	176,171
ELMS Advocacy	5,768	-	-	-	5,768
Laurel Prize	4,797	-	-	-	4,797
Nature Recovery Coordinator	7,366	53,000	(78,606)	18,240	-
Climate Change Programme	22,554	-	(31,180)	8,626	-
Green Funding & Finance	-	479,545	(506,068)	26,523	-
Protected Landscapes Partnership	-	193,000	(186,242)	-	6,758
NLA Rebrand	44,344	242,000	(350,659)	64,315	-
	125,205	1,280,495	(1,325,770)	117,704	197,634
Total of funds	427,416	1,575,827	(1,426,739)	-	576,504

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	488,383	184,731	673,114
Creditors due within one year	(161,220)	-	(161,220)
Total	327,163	184,731	511,894

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	548,027	197,634	745,661
Creditors due within one year	(169,157)	-	(169,157)
Total	<u>378,870</u>	<u>197,634</u>	<u>576,504</u>

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(64,610)</u>	<u>149,088</u>
Adjustments for:		
Dividends, interests and rents from investments	(5,389)	-
Decrease in debtors	30,960	9,211
Increase/(decrease) in creditors	(7,937)	82,460
Net cash provided by/(used in) operating activities	<u>(46,976)</u>	<u>240,759</u>

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	619,569	661,156
Total cash and cash equivalents	<u>619,569</u>	<u>661,156</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

18. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	661,156	(41,587)	619,569
Bank overdrafts repayable on demand	(4,419)	4,102	(317)
Debt due within 1 year	(4,739)	(8,247)	(12,986)
	<u>651,998</u>	<u>(45,732)</u>	<u>606,266</u>

19. Pension commitments

The Charity makes contributions to personal pension plans of its employees at a rate of 30% of the employees' salary. The pension cost charge represents contributions payable by the group to the fund and amounted to £177,187 (2024 £106,347). £12,986 was payable to the fund at the balance sheet date and is included in creditors (2024: £4,739).

20. Related party transactions

The Charitable Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable Company at 31 March 2025.