

**REGISTERED COMPANY NUMBER: 11291732 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1180322**

**LONGTOWN OUTDOOR LEARNING TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**LONGTOWN OUTDOOR LEARNING TRUST**

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**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**LONGTOWN OUTDOOR LEARNING TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>TRUSTEES</b>	Mr M S Fawcett (resigned 5/9/24) Ms J Sellar (resigned 5/9/24) Mrs F H Dickson - Chairman Mr S A Lee - Treasurer Mrs A C Preece Mrs E J Wallace Mr N C Wilson (resigned 9/1/25) Mrs C E Brown (appointed 22/2/24) Mr G G Smith - Centre Director (appointed 1/4/24) Mr G L Bourner (appointed 9/1/25) Mrs J E Kent (appointed 9/1/25)
<b>REGISTERED OFFICE</b>	The Courthouse Longtown Hereford Herefordshire HR2 0LD
<b>REGISTERED COMPANY NUMBER</b>	11291732 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1180322
<b>INDEPENDENT EXAMINER</b>	Lockett & Co Chartered Certified Accountants Shelton House Coningsby Street Hereford Herefordshire HR1 2DY
<b>BANKERS</b>	The Co-operative Bank Business Direct P O Box 250 Skelmerdale Lancashire WN8 6WT
<b>WEBSITE</b>	<a href="http://www.longtownoutdoorlearning.co.uk">www.longtownoutdoorlearning.co.uk</a>

**LONGTOWN OUTDOOR LEARNING TRUST (REGISTERED NUMBER: 11291732)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

**Our Vision**

We are a charity that believes all young people should have the opportunity to build resilience, develop confidence, and grow, through transformative experiences in the outdoors.

**Chair of Trustee's report**

During 2024, LOLT's centre team, advisory service and board of trustees have worked collaboratively to ensure that our updated business model was embedded and we were able to start looking further ahead and plan more strategically for the future.

With a new Centre Director successfully appointed, our capacity to build on the Trust's legacy of delivering excellent outdoor education has been enhanced and this enables us to look forward to a busy but purposeful 2025. Despite commercial challenges across the outdoor education sector, both our centre delivery and advisory service have proved resilient, and our core mission is felt keenly and shared by all staff, volunteers and trustees.

In 2024, two of our very long standing trustees stepped away from the board to concentrate on other activities, and I thank them both for their dedication to the trust since its earliest inception. Two new trustees with both historic and ongoing commitment to the sector were appointed in their stead, ensuring that the board remains an active forum for discussion and debate, equipped to ensure the continued high quality provision we are so proud of.

Fran Dickson  
Chair of Trustees

**Centre Director Introduction**

I am delighted to present Longtown Outdoor Learning Trust's Annual Financial Report for the year ended 2024. I would like to start by saying a huge thank you to all our employees, freelancers, Trustees, supporters and donors; your belief in our vision and mission and your commitment to the provision of high quality outdoor learning, training and advice make everything we do possible.

We have been on quite a journey since the Trust was set up in 2018, with this year marking the 60th Anniversary of Longtown Outdoor Education Centre which first opened its doors for the young people of Northamptonshire in 1964. The value of helping young people build resilience and confidence through transformative experiences in the outdoors remains just as relevant today as it was back then, and we continue to welcome 1000s of children and young people to the centre each year and provide support and advice to over 100 educational establishments.

By focusing on the quality of our provision, we have been able to achieve high levels of customer retention, both at the centre and with our advisory service. Demand for what we do continues to grow in Northamptonshire and across the Midlands, South West England and South Wales. Our bursary fund ensures that no child misses out on having an adventure, regardless of their circumstances, and our continued commitment to the government's Holidays Activities and Food Programme means that more children from low-income families in Herefordshire can benefit from our transformative outdoor experiences.

This report provides insights into our achievements, challenges and our exciting future plans. Thank you for your continued support.

Giles Smith  
Centre Director

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**OBJECTIVES AND ACTIVITIES**

**Objectives and activities**

We are a charity that believes all young people should have the opportunity to build resilience, develop confidence, and grow, through transformative experiences in the outdoors

To achieve our vision, the Trust operates two distinct but overlapping areas of provision:

1. Longtown Outdoor Centre provides outdoor learning and adventure experiences that inspire personal growth and resilience in young people.
2. Longtown Educational Visits Advisory Service provides expert advice and training that enables educators to organise safe, memorable and impactful educational visits and outdoor learning experiences.

We have a strong association with Northamptonshire dating back to 1964 when the centre opened to provide exciting and adventurous out of county residential experiences for children from North and West Northamptonshire. That close relationship continues today for both our residential centre and our advisory service.

We believe our core strength lies in the fact that we collaborate closely with our customers and stakeholders to:

- Achieve the best outcomes for our guests.
- Ensure our provision is both accessible and affordable for all.

**Public benefit**

We further our charitable purposes for the public benefit through:

1. Advancing the education of the public by the provision of educational courses, and to promote learning and development through participation in educational, recreational or leisure activities.
2. Relieving the poverty of young people by the provision of affordable opportunities to enable them to participate in healthy recreational activities.
3. Providing facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
4. Helping young people, especially but not exclusively through recreational and leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**ACHIEVEMENTS AND PERFORMANCE**

**Longtown Outdoor Learning**

Our three year business plan is based around five strategic 'pillars':

1. People
2. Centre
3. Customers
4. Safety
5. Finance

**Objective, action, outcome**

**People: Attract, retain and develop the best team to meet our needs**

After some significant changes in 2023, the focus this year has been to implement a sustainable staffing structure that will enable us to achieve our longer term ambitions. Additional roles that were introduced in 2024 include a Centre Director to focus on the strategic direction of the centre and an additional Outdoor Learning Tutor to reduce our reliance on freelance instructors. We also took on three new apprentices for our Level 3 Outdoor Activity Instructor programme.

In March 2024 we became a Living Wage Employer, part of a raft of measures designed to increase employee recruitment and retention, and in August, we launched our first employee engagement survey which enabled us to create a meaningful people strategy.

In our provision of advice and training, we have experienced a period of stability due to our dedicated educational visits advisor role, which has enabled us to retain schools and grow our reach in a sector that is becoming more and more competitive.

Our main challenge is in hospitality, where historically we have found it difficult to recruit or provide cover for our existing team. This will be a key priority for 2025, alongside providing additional support for our EVAS.

**Centre: Develop our facilities, grounds and equipment**

For the past 4 years, the priority for the centre has been to secure planning permission and funding for a new kitchen and dining room. Permission was finally granted in 2023 for a new, multi-purpose 'lodge' in the grounds of the centre. However, the build costs rose dramatically during the project due to, amongst other things, the war in Ukraine, which meant that the project no longer represented value for money. The focus in 2024 has been to identify a suitable alternative to the Lodge, using our existing foot print. This has resulted in a proposal to utilize the site of our equipment stores for a new modular eco-build.

Although not as versatile in terms of functionality, this building will provide us with a commercial kitchen and multi-use dining room that seats up to 80 people in one sitting.

The Wilson Foundation, who are also our landlords, have agreed to fund the project and work will begin in 2025 to get planning permission for the build.

**Customers: Deliver high quality outdoor learning, advice and training**

Our customers are predominantly primary schools, with some secondaries, colleges, universities, uniform groups, clubs and societies. Our history as a Northamptonshire local authority centre means that approximately 50% of our schools come from the Northamptonshire area. Out of 54 groups that travelled in 2024, 26 groups were from Northamptonshire and 28 were from other counties. This is a slight reduction on 2023 where the ratio was 56%.

We also welcomed 190 children onto our Holiday Activities and Food Programme, delivered in partnership with Herefordshire Council to provide healthy meals alongside outdoor activities for children from low-income families. This is one of our most rewarding programmes that we deliver as it closely aligns with our charitable objects. Here are two examples of the impact this can have on the young people that attend, as recorded by our Outdoor Learning Tutors:

"Child came who was an excellent climber and had no fear on the first day but on his second day with us it was a river day and he was really quite afraid of the water. He started off with very little confidence at the beginning of the day but grew in confidence as the day progressed. By the end he was taking big leaps into the water and said how much his confidence has grown and how much he had loved his day."

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**FOR THE YEAR ENDED 31 DECEMBER 2024**

"One child, on arrival, said 'I'm scared of everything'. She started climbing and after a few goes she said she felt safe. In the afternoon she did the zip wire three times and said 'it was the best day ever!' Our instructors said that it was amazing to watch her confidence grow.

We launched our new marketing strategy in 2024. Projects included new branding, updated signage, new websites (launched in 2025), an updated pricing strategy, and photoshoots to update our image library. The focus of our marketing has been to attract new customers, particularly schools and youth groups that are within 1-2 hours of the centre. In 2024 we welcomed 14 new groups including 4 from Northamptonshire.

Customer retention is at the heart of our strategy. 72% of groups that travelled in 2023 returned in 2024, with 15 groups not re-booking. Some of these groups travel every two years, some were unable to get their preferred dates and some decided to go elsewhere or not do a residential at all. Of the 15 groups that did not return in 2024, 8 were from Northamptonshire.

To achieve high levels of customer retention, we focus on two areas:

1. Close collaboration with customers to ensure their bespoke programme, accommodation and meals meet the needs of their children.
2. Delivering high quality outdoor learning, advice and training.

We have achieved consistently high customer feedback scores from all our customers, with 91% of our residential groups rating their overall experience as excellent. Below is our customer feedback scores for 2024 based on the responses of 44 residential groups, along with some of our favourite quotes:

<u>Question</u>	<u>Average score (out of 5)</u>	<u>Comments from Group Leaders</u>
How did you find your pre-course information and administration?	4.84	Communication was clear and effective with good negotiation of programme. Attention to detail paid towards individual student needs - Gloucester University
How would you rate the course organisation / coordination of your programme?	4.86	The course has been fantastic, the instructors have really helped the children to achieve - Cross Ash++The programme was coherent and met our needs as a group. Being able to be involved in the 'planning' stage of this process was beneficial - Llanfoist and Llanvihangel
How would you rate our safety management systems?	4.95	Love how involved the children are in sorting their safety equipment (with instructor checks) - Abington ValeGood balance, clearly safe and well managed without being overbearing - Sefton Park
How did you find the quality of instruction / leadership?	4.95	Knowledgeable, flexible, informative, good at getting to know the children quickly, adaptive, promoted independence and team work - Sefton Park++Great leadership of activities as well as sharing interesting geographical and historical knowledge. Leaders established really good rapport with all kids. Activities were packed with great experiences - Trinity++Excellent; especially catering for the needs of the children with SEND - Boothville
How would you rate the catering?	4.83	Tasty, warm, great portions, dietary requirements accommodated well. Loved it! - Victoria Park
How would you rate the centre's facilities?	4.59	Quirky but full of atmosphere - Henry Chichele++Very well maintained. Like the change to using drying rooms for outdoor clothes - Weston Favell++Showers were clean and warm. Bedrooms were comfy and tidy - Ups and Downs
How would you rate your overall experience?	4.91	A massive thank you from the staff and students for looking after us and making us feel at home. Such a positive experience overall. Our students will have memories for a life time because of everyone at Longtown - Daventry Hill

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FOR THE YEAR ENDED 31 DECEMBER 2024**

The Wilson Foundation provides a bursary for all children in Northamptonshire that receive free school meals. They also provide a discretionary bursary for families that are facing financial hardship, which they can apply for through the school. In 2024, a total of 173 children received a 30% bursary from the Wilson Foundation, with a total value of £14,425.

Longtown Outdoor Learning Trust provides a similar bursary scheme for school children in England and Wales (excluding Northamptonshire). In 2024, 104 children received a 30% bursary from LOLT, with a total value of £8,732.

**Safety and compliance: Consistently meet health and safety compliance requirements**

As well as maintaining our focus safety and compliance, the Centre decided to apply for the AHOEC Gold Standard, rather than simply renewing our Learning Outside the Classroom Quality Badge. Going through the Gold Standard scheme gave us the opportunity to review our processes and practices in areas such as learning and development for children and young people, customer care, safety management, leadership and management, environmental sustainability, compliance and insurance. The centre achieved the Gold Standard in October 2024 and we are now implementing an action plan to make further improvements across all areas including safety and compliance.

**Finance: Ensure strong and secure finances**

2024 has been a challenging year from a financial perspective with increases to our overheads, driven by rising wholesale prices. At the same time, we held our 2023 prices to encourage more groups to use our services to help families that might otherwise struggle to pay for their children. This meant that we made a very small surplus in 2024 but we avoided dipping into our reserves. A full financial report can be found in our Financial Review section of this report.



**LONGTOWN OUTDOOR LEARNING TRUST (REGISTERED NUMBER: 11291732)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**ACHIEVEMENTS AND PERFORMANCE**

**Educational Visits Advisory Service (EVAS)**

Despite significant commercial pressures from both national and regional competitors, 65 Northamptonshire Schools are still using Longtown EVAS together with 12 independent schools from different locations around the country. A number of other schools are using the stand-alone training offer.

The challenge of providing high quality advice and support to schools within a competitive business environment has led to 2 further changes:

- Increase in Outdoor Education Adviser's (OEA) hours to 0.6 FTE (May 2024)
- Recruitment of dedicated part-time admin support (Freelance 0.2 FTE term time only, October 2024)

The focus of our plan for Longtown EVAS is to support the delivery of LOLT's charitable objectives and charitable aims and to achieve long-term financial sustainability.

To do this, we have created three strategic goals, each with a set of key priorities to be completed over a 4-year period.

- Customers - To deliver high quality advice and training for education practitioners.
- Finance - To ensure strong and secure finances.
- Safety - To ensure that the advice provided to schools aligns with OEAP National Guidance and is informed by current best practice.

**Customers**

Maintaining our Service Level Agreement (SLA) income is critical to the achievement of our finance goal. We recognise the need to provide a high-quality service in order to retain customers and have introduced Key Performance Indicators for the quality of advisory support.

Growing our training customer numbers is important for three reasons:

1. Achievement of financial goals.
2. Creating a pathway for training customers to become SLA customers.
3. Cross-selling other LOLC products and services to a 'captive audience'.

We have established a new set of Key Performance Indicators for the quality of training courses.

Course feedback has been received from 107 EVC training and re-validation course customers in the last 3 years. It indicates a high level of satisfaction.

<u>Feedback question</u>	<u>Mean score (out of 5)</u>
How would you rate the course delivery?	5.0
How would you rate the opportunity to contribute?	5.0
How would you rate the relevance of material?	4.9
Please rate how much you enjoyed the course?	5.0

**Finance**

The Longtown EVAS net margin in 2025 is forecasted to be 37.4%. The 3-year trend has been for an annual reduction in net margin. Our goal is to prioritise the retention of overall SLA customer numbers and to increase training course customer numbers in order to reduce / slow the rate of net margin reduction.

To achieve this target, we plan to:

- Improve the support to schools including the efficiency of the SLA renewal processes and emergency adviser support.
- Continue to apply price rises that reflect the increase of staff costs.
- Develop and sell new training products in response to the training needs survey.
- Develop and distribute new marketing materials focused on the independent schools' market.

**LONGTOWN OUTDOOR LEARNING TRUST (REGISTERED NUMBER: 11291732)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**ACHIEVEMENTS AND PERFORMANCE**

**Safety**

There have been no significant incidents/accidents occurring on educational visits that Longtown EVAS has provided formative feedback and/or endorsement for.

It is critical that the advice provided to schools is informed by OEAP National Guidance amplified by 'case law' and national best practice shared in OEAP Forum and OEAP panel meetings (both national and regional).

In his role as Chair of the OEAP Midlands region, Mike Fawcett has been at the forefront of efforts to secure sustainable funding for OEAP National Guidance which is such a critical safety resource.

**LONGTOWN OUTDOOR LEARNING TRUST (REGISTERED NUMBER: 11291732)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**FINANCIAL REVIEW**

**Financial position**

Financial results for the year ended 31 December 2024.

Residential educational course income was £434,878 compared with £567,462 in 2023.

Income from non-residential educational courses increased, from £31,277 to £55,235.

Educational Visits Advisory Service (EVAS) income increased to £86,395 for advice / support (£80,332 in 2023) and £17,975 for training (£21,304 in 2023).

EVAS Advice income is becoming increasingly vulnerable. Year on year increasing numbers of schools are either choosing to move providers due to external factors (e.g. a school joins a Multi Academy Trust - MAT - who are already locked-in with a different provider) or who make their renewal decision based on price alone. The apparent growth in advice income (prices already incorporated a 5% rise in fees) was only achieved because we were able to replace the loss of income from a large secondary school and a primary school with a small independent secondary school and three primary schools. The educational visits advice marketplace is very competitive and more energy and time has to be expended annually to secure renewals.

The EVAS training income for 2024 was inflated by the inclusion of a training contract for a large MAT. Although excellent feedback was received for the training provided, they have since moved their training and advice requirements on-line with a large national competitor. Coupled with the loss of the MAT contract, demand for training has reduced significantly and training income is declining.

The trends described above are shown here:

Year	SLA Income as a % of total	Training Income as a % of total	EVAS Net Margin %
2023	79.0	21.0	45.5
2024	82.8	17.2	44.1
2025 budget	86.6	13.4	37.4

Self-catering decreased to £14,095 (£18,518 in 2023).

The Wilson Foundation provided £14,426 of donations (down from £58,028 in 2023). This was due to the removal of 'blanket bursaries' for all Northamptonshire schools (restricted funds).

We were forecasting a loss of £21,038 in the 2024 financial year but achieved a surplus of £1,789, a net variation of £22,827. In 2023, we made a surplus of £174,722.

Overall income dropped by £154,693 and there was a significant and intentional increase in wages due to pay rises and a change to the centre team staffing structure. There was also increased investment in health and safety, training and an increase in professional fees.

The surplus is reflected in the increase in cash held at various banks by LOLT which increased from £642,055 at the end of 2023 to £662,401 on 31 December 2024.

**Reserves**

Unrestricted reserves increased by £1,789 over the year and restricted reserves increased by £nil.

On 31 December 2024 the charity held total reserves of £618,240 (2023 - £616,451) of which £644 (2023 - £644) related to restricted reserves and £617,596 (2023 - £615,807) of unrestricted reserves. Free reserves [unrestricted net current assets/(liabilities)] at the year-end amounted to £566,021 (2023 - £589,882)

**Volunteer contributions**

Trustees have contributed approximately 160 hours of volunteering time to the running of the Trust. This was a planned reduction in commitment compared to previous years (circa. 250 hours) as this level of involvement was felt to be unsustainable. The centre operation has also seen an overall reduction in volunteer time as we move to a more stable staffing structure.

**LONGTOWN OUTDOOR LEARNING TRUST (REGISTERED NUMBER: 11291732)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Affordability and Bursaries**

Longtown Outdoor Learning Trust is a charity which seeks to benefit the public through the pursuit of its stated objects. Our fees are set at a level to ensure the financial viability of the Trust, whilst being consistent with our mission to provide high quality outdoor learning that is both accessible and affordable.

We also run a bursary scheme which the Trustees view as essential in helping to ensure young people, from families who would not otherwise be able to afford the fees, are able to access the transformative residential experiences we offer.

To assist families that are struggling financially, the Trust offers four bursaries:

1. The Wilson Foundation 'Free School Meals' Bursary - covers 30% of the cost of a school residential trip for any child in the county of Northamptonshire who is on free school meals.
2. The Wilson Foundation 'Discretionary' Bursary - funds up to 30% of the cost of a school residential for children in Northamptonshire that might not otherwise be able to attend due to financial challenges.
3. The Longtown 'Free School Meals' Bursary - covers 30% of the cost of a school residential trip for any child in the UK (excluding Northamptonshire) who is on free school meals.
4. The Longtown 'Discretionary' Bursary - funds up to 30% of the cost of a school residential for children in the UK (excluding Northamptonshire) that might not otherwise be able to attend due to financial challenges

**Principal funding sources**

**Grants and other sources of funding**

LOLT's principal source of revenue is income generated through the sale of outdoor learning residentials, activity days, visit leader training and EVA service level agreements. Grant applications are limited to the Holidays Activities and Food Programme run by Herefordshire Council and discreet applications to local grants for equipment. We did not run any fundraising events in 2024, nor did we apply for any other funding e.g. business loans.

**Investment policy and objectives**

LOLT adheres to the ethical investment policy regulations of the Co-operative Bank and Monmouthshire Building Society.

**Reserves policy**

The holding of a reserve allows LOLT to plan for the future, absorb setbacks and maximise opportunities. For example:

- To reduce the impact of unplanned expenditure.
- To fund shortfalls in income, when income does not reach expected levels.
- To accumulate funds for major projects or events.
- To invest capital and use the interest to fund our Bursary Schemes.

Having considered best practice within the sector and across other sectors, and taking into account various internal insights such as predicted income, expenditure and risk, Trustees agree that LOLT should have enough reserves to cover a 'normal' period of trading of between 3 and 6 months in relation to known liabilities.

**Going concern**

LOLT achieved a small surplus of £1,789 in 2024 and had net assets of £618,240 as at 31 December 2024.

The Trust meets its day-to-day working capital requirements through its existing cash reserves. 100% of the projected turnover for 2025 has already been secured through advanced bookings. The Trustees are satisfied that the budget for 2025, showing a small surplus of £1,916, will be achieved.

Based on the liquid assets held by the Trust as at 31 December 2024, the budgeted cash flows and the Trustees' assessment of the Trust's ability to maintain satisfactory reserves and cash, the Trustees believe it is appropriate to adopt the going concern basis in preparing the Trust's financial statements.

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document is LOLT's Memorandum and Articles of Association.

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

Our Principles of Governance document sets out how the day-to-day management of the Trust takes place, highlighting where responsibility lies for decision making in general and specifically for certain governance areas, and also identifies a lead and linked trustees and staff for each of the charity's five strategic pillars. This document is reviewed and updated regularly as trustees and staff change, but at least every three years.

**Charity constitution**

**Incorporation**

Longtown Outdoor Learning Trust is a registered charity limited by guarantee, incorporated on the 4 April 2018. The company commenced trading on 23 September 2018 and obtained full charity status and registration with the Charity Commission on the 16 October 2018.

**Recruitment and appointment of new trustees**

The Board of Directors consists of a minimum of 3 Trustees. Currently LOLT has 8 trustees, appointed for their skills, experience and commitment.

New Trustees are elected at the AGM or by the Board at a regular meeting and serve for a period of 3 years. Thereafter, Trustees may be re-elected for one further term of three years.

Trustees may serve for further periods of 3 years only if agreed by the Board. Once a Trustee retires from the Board he/she may not stand for re-appointment before the lapse of a minimum of one year.

During the year two Trustees resigned from the Board and two new Trustees were appointed. At the AGM in September, one Trustee retired and was re-appointed.

**Organisational structure**

The governing body of the Charity is the Board of Trustees which meets regularly throughout the year. A Centre Director, who is also a member of the Board under the Company's governing documents, is appointed by the Trustees to oversee the staff team who manage the day to day operations of the centre. An Educational Visits Adviser is appointed by the Trustees to manage the educational visits advisory service (EVAS). The Board decides on development, strategy, policy and finance, and the Centre Director and Educational Visits Adviser (who make up the Senior Leadership Team or SLT) are responsible for implementation. The Educational Visits Adviser attends the Board meetings to report directly to the Board on all EVAS matters. The SLT meets fortnightly and meets with the Chair of the Trustees on a regular basis.

The Centre Director and EV Adviser provide written reports to the Trustees prior to Board meetings to help inform their decisions.

The current Trustees, listed in this Report, are also the Directors and members of the company. The liability of members is limited and their individual limit of guarantee is £1. There are no members of The Trust who are not Trustees.

**Remuneration policy for trustees**

All Trustees volunteer their time on an unpaid basis. When Trustees undertake work for LOLT in a professional capacity they are paid for the work on a commercial basis which, in accordance with Charity Commission guidelines, is agreed by resolution at a general meeting and minuted and paid on presentation of an appropriate invoice.

A 10% discount is offered to Trustees when booking themselves or their dependants on courses offered by LOLT.

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

The Charity undertakes a skills audit of the trustees on an occasional basis and particularly around the need for the appointment of a new Trustee. Once new Trustees have been identified, the Centre Director and the Chair of Trustees meets the candidate to discuss the purpose of the charity and the business plan for the next three years. The process also invites them to attend Board meetings as an observer and to meet other Trustees. Once appointed, the Trustees sign a code of conduct and are given an induction involving a combination of key documentation plus communications and face to face discussions with staff and Trustee representatives.

**Related parties**

LOLT has a very strong working relationship with The Wilson Foundation, both as the owner of the outdoor centre and as a provider of bursary support for children from Northamptonshire. We are extremely grateful for their continued support of our charitable purpose and their commitment to the long term sustainability of the centre.

**Accessibility**

The Trust welcomes participants from all backgrounds. The Trust is committed to safeguarding and promoting the welfare of our participants and expects all staff and volunteers to share this commitment. We are constantly striving to make sure that our provision is linked to relevant objectives and provides a truly holistic approach to health and wellbeing, outdoor learning and adventure, and personal growth. We believe our participants benefit from learning within a diverse community. A great deal of learning occurs through social interaction, conversation and shared experiences which helps our participants develop an understanding of the perspectives of other people that will be vital in their adult lives.

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities providing reassurance that:

1. The Charity complies with relevant laws and regulations.
2. Its assets are safeguarded against unauthorised use or disposition.
3. Proper records are maintained and financial information used within the Charity or for publication is reliable.

The Trustees carry out a review of the charity's activities, identifying the opportunities available to the charity and the risks to which it is exposed. There is a business risk register which aims to protect the charity, its guests and staff from risks, with procedures in place to minimise impact should any of these risks crystallize. Trustees carefully review risk reports at each Board meeting, in particular the operational risks and associated reporting that relate to the safety and wellbeing of guests and staff.

Procedures are in place for staff training, supervision and assessment, with independent external verification where appropriate, and policies are in place for safeguarding and health and safety. Commercial insurance cover is maintained annually to cover public and employer liability and insuring buildings and facilities for replacement value.

Like many charities and businesses, the increasing costs faced in the UK is a continued burden for the organisation, with ever increasing salary, utilities and other costs. Schools are feeling the financial pressures related to school trips including the cost of supply cover and coach costs. There is also a general labour shortage which can make it very difficult to recruit for certain positions, particularly in hospitality.

The Centre's most significant risks are:

- People - Failure to recruit and retain an appropriately skilled staff team.
- Centre - Facilities falling behind customer expectations.
- Customer - Schools booking shorter durations and bringing fewer children.
- Safety - Risk of a serious incident involving a young person or an adult.
- Finance - Failure to manage our reserves effectively.

The Centre's strategy to mitigate these risks is to:

- People - Increase our focus on recruitment, training and development, engagement and retention.
- Centre - Refurbish and renew our accommodation and facilities and build a brand new kitchen and dining facility.
- Customer - Partner with organisations that work with children and young people outside of school hours.
- Safety - Maintain our focus on safety and compliance, including safeguarding.
- Finance - Increase our occupancy rates, increase our prices in line with inflation and incentivize schools to bring more children and come for longer.

EVAS' most significant risks are:

- People - Lack of advisory capacity
- Customer - Schools not renewing Service Level Agreements (SLAs)

EVAS' strategy to mitigate the lack of advisory capacity is to:

- Employ an EVAS Business Support Officer.
- Use the Visit Emergencies Support Network (VESN) to provide emergency advice capacity.
- Enable the Centre Director to be able to offer additional capacity / working towards associate adviser status.
- Set up informal arrangements with other Midlands panel colleagues.

EVAS strategy to mitigate the risk of schools not renewing their SLAs is to:

- Develop a range of advisory packages at different price points.
- Renew focus on the quality of the offer, particularly to Head Teachers.
- Renew focus on EVC newsletters as a package benefit for SLA customers only.

**LONGTOWN OUTDOOR LEARNING TRUST (REGISTERED NUMBER: 11291732)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Longtown Outdoor Learning Trust 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 September 2025 and signed on its behalf by:



Mrs F H Dickson - Chairman - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LONGTOWN OUTDOOR LEARNING TRUST (REGISTERED NUMBER: 11291732)**

**Independent examiner's report to the trustees of Longtown Outdoor Learning Trust ('the Company')**

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

**Responsibilities and basis of report**

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

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

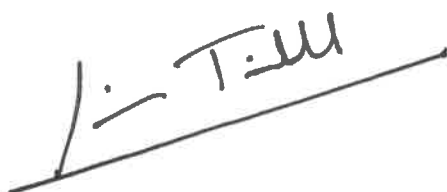
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 this report in order to enable a proper understanding of the accounts to be reached.



S A Tindall  
The Association of Chartered Certified Accountants

Lockett & Co  
Chartered Certified Accountants  
Shelton House  
Coningsby Street  
Hereford  
Herefordshire  
HR1 2DY

22 September 2025

**LONGTOWN OUTDOOR LEARNING TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	2,073	14,425	16,498	58,705
<b>Charitable activities</b>	6				
Centre activities and bookings		594,483	-	594,483	700,375
Other trading activities	4	19,214	-	19,214	29,106
Investment income	5	11,522	-	11,522	10,155
Other income		2,614	-	2,614	683
<b>Total</b>		<u>629,906</u>	<u>14,425</u>	<u>644,331</u>	<u>799,024</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	7				
Centre activities and bookings		606,093	14,425	620,518	601,701
Other	10	22,024	-	22,024	22,601
<b>Total</b>		<u>628,117</u>	<u>14,425</u>	<u>642,542</u>	<u>624,302</u>
<b>NET INCOME</b>		1,789	-	1,789	174,722
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		615,807	644	616,451	441,729
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>617,596</u>	<u>644</u>	<u>618,240</u>	<u>616,451</u>

The notes form part of these financial statements

**LONGTOWN OUTDOOR LEARNING TRUST (REGISTERED NUMBER: 11291732)**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	16	51,575	-	51,575	25,925
<b>CURRENT ASSETS</b>					
Stocks	17	2,748	-	2,748	1,320
Debtors	18	32,797	-	32,797	56,544
Cash at bank and in hand	19	661,408	1,013	662,421	643,298
		<u>696,953</u>	<u>1,013</u>	<u>697,966</u>	<u>701,162</u>
<b>CREDITORS</b>					
Amounts falling due within one year	20	(74,010)	-	(74,010)	(43,025)
<b>NET CURRENT ASSETS</b>		<u>622,943</u>	<u>1,013</u>	<u>623,956</u>	<u>658,137</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		674,518	1,013	675,531	684,062
<b>ACCRUALS AND DEFERRED INCOME</b>	22	(56,922)	(369)	(57,291)	(67,611)
<b>NET ASSETS</b>		<u>617,596</u>	<u>644</u>	<u>618,240</u>	<u>616,451</u>
<b>FUNDS</b>	23				
Unrestricted funds				617,596	615,807
Restricted funds				<u>644</u>	<u>644</u>
<b>TOTAL FUNDS</b>				<u>618,240</u>	<u>616,451</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**LONGTOWN OUTDOOR LEARNING TRUST (REGISTERED NUMBER: 11291732)**

**BALANCE SHEET - continued**  
**31 DECEMBER 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2025 and were signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'F. H. Dickson', with a stylized flourish at the end.

Mrs F H Dickson - Chairman - Trustee

**LONGTOWN OUTDOOR LEARNING TRUST**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	52,024	191,778
Net cash provided by operating activities		<u>52,024</u>	<u>191,778</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(39,353)	(10,921)
Interest received		6,452	3,512
Net cash used in investing activities		<u>(32,901)</u>	<u>(7,409)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>19,123</u>	<u>184,369</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>643,298</u>	<u>458,929</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>662,421</u></u>	<u><u>643,298</u></u>

The notes form part of these financial statements

# **LONGTOWN OUTDOOR LEARNING TRUST**

## **NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024**

### **1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	1,789	174,722
<b>Adjustments for:</b>		
Depreciation charges	13,703	6,626
Interest received	(6,452)	(3,512)
Increase in stocks	(1,428)	(669)
Decrease in debtors	23,747	11,134
Increase in creditors	20,665	3,477
<b>Net cash provided by operations</b>	<u>52,024</u>	<u>191,778</u>

### **2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.24 £	Cash flow £	At 31.12.24 £
<b>Net cash</b>			
Cash at bank and in hand	643,298	19,123	662,421
	<u>643,298</u>	<u>19,123</u>	<u>662,421</u>
<b>Total</b>	<u>643,298</u>	<u>19,123</u>	<u>662,421</u>

The notes form part of these financial statements

## **LONGTOWN OUTDOOR LEARNING TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **1. GENERAL INFORMATION**

The charity is a private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on page 1. The members of the charitable company are the trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest pound.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### **Government Grants**

Government grants are recognised using the performance model and are credited to the Statement of Financial Activities as the related expenditure is incurred, any deferred element of grants is included in creditors as deferred income.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

All expenditure is inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Items or specific group of items costing more than £500 that are considered to have a useful life of longer than the financial period in which they were purchased are capitalised.

Depreciation is provided at the following annual rates in order to write off the cost of each asset less its estimated residual value over its estimated useful life.

Motor vehicles	- 25% on reducing balance
Plant and equipment	- 25% on reducing balance
Office furniture and equipment	- 25% on reducing balance

## **LONGTOWN OUTDOOR LEARNING TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **2. ACCOUNTING POLICIES - continued**

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Fund accounting**

General funds are unrestricted funds and can be used in accordance with the charitable objectives of the charity at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The aim and use of each restricted fund is:

The Wilson Foundation Bursary fund is for the purpose of giving financially disadvantaged children and young persons who live in Northamptonshire access to the residential courses run by the charity.

##### **Pension costs and other post-retirement benefits**

The charitable company operates defined contribution pension schemes. Contributions payable to the charitable company's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

##### **Donated goods and services**

Assets donated to the charitable company are recognised at the point of donation, and valued at their market value.

In accordance with the Charities SORP (FRS 102) the value of services provided by volunteers is not recognised. The Trustees annual report contains further information about the invaluable contribution provided by volunteers.

##### **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.

##### **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.

##### **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 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 advance payments for goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

##### **Financial instruments**

Financial assets and liabilities are recognised on the balance sheet when the charitable company becomes party to the contractual provisions of the financial instruments.

The charitable company's financial assets and liabilities are basic financial instruments, initially recognised at transaction value and subsequently measured at their settlement value.



# **LONGTOWN OUTDOOR LEARNING TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2024**

### **2. ACCOUNTING POLICIES - continued**

#### **Going concern**

These financial statements have been prepared on the going concern basis, which assumes that the charitable company will continue its activities for the foreseeable future.

The trustees continue to regularly monitor both the financial position of the charity and the wider economic environment it operates in.

The trustees believe that with the charity's existing reserves, careful financial management and loyal customer base, it will allow it to continue to deliver its charitable objectives for the foreseeable future and at least twelve months from the date of approval of these financial statements. Therefore, the trustees continue to adopt the going concern basis of accounting.

### **3. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	2,072	-	2,072	677
The Wilson Foundation	1	14,425	14,426	58,028
	<u>2,073</u>	<u>14,425</u>	<u>16,498</u>	<u>58,705</u>

### **4. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Self catering	14,095	-	14,095	18,518
Bed and breakfast	-	-	-	3,839
Shop income	5,119	-	5,119	6,749
	<u>19,214</u>	<u>-</u>	<u>19,214</u>	<u>29,106</u>

### **5. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Rents received	5,070	-	5,070	6,643
Deposit account interest	6,452	-	6,452	3,512
	<u>11,522</u>	<u>-</u>	<u>11,522</u>	<u>10,155</u>

**LONGTOWN OUTDOOR LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2024 £	2023 £
Residential educational courses	Centre activities and bookings	434,878	567,462
Non residential educational courses	Centre activities and bookings	55,235	31,277
Education advisory training	Centre activities and bookings	17,975	21,304
Education advisory support	Centre activities and bookings	86,395	80,332
		<u>594,483</u>	<u>700,375</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8) £	Grant funding of activities (see note 9) £	Totals £
Centre activities and bookings	<u>597,351</u>	<u>23,167</u>	<u>620,518</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024 £	2023 £
Trustees' remuneration etc	67,070	42,934
Staff costs	253,042	219,202
Vehicle and equipment hire	11,305	18,664
Rent	1	1
Rates and water	4,903	5,321
Insurance	11,933	13,898
Light and heat	27,555	36,743
Telephone	1,779	1,994
Postage and stationery	722	1,068
Advertising	3,963	1,506
Property repairs	7,820	25,471
Food and drink	42,569	52,343
Consumables	404	437
Educational literature	431	1,602
Outside course centres	2,420	74
Subcontractors	44,795	43,829
Travelling	1,264	954
Motor expenses	20,968	14,443
Repairs and renewals	9,528	9,045
Cleaning materials and waste disposal	6,208	6,176
Training	6,837	3,486
Subsistence	518	353
Health and safety	9,957	6,287
Computer expenses	4,352	5,420
Sundry expenses	4,279	2,116
Subscriptions	2,055	1,901
Bad debts	2,899	3,541
Payroll bureau	2,313	2,244
Bookkeeping	10,214	1,834
Carried forward	<u>562,104</u>	<u>522,887</u>

**LONGTOWN OUTDOOR LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued**

	2024	2023
	£	£
Brought forward	562,104	522,887
Accountancy	4,577	4,394
Legal and professional fees	17,376	9,133
Bank charges	91	180
Depreciation	13,203	6,329
	<u>597,351</u>	<u>542,923</u>

**9. GRANTS PAYABLE**

	2024	2023
	£	£
Centre activities and bookings	<u>23,167</u>	<u>58,778</u>

The total grants paid to individuals during the year was as follows:

	2024	2023
	£	£
Wilson Foundation Bursary	14,425	55,317
LOLT Bursary	<u>8,742</u>	<u>3,461</u>
	<u>23,167</u>	<u>58,778</u>

**10. OTHER**

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Trustees' remuneration and staff costs	11,736	-	11,736	12,073
Vehicle and equipment hire	428	-	428	876
Rates and water	185	-	185	250
Insurance	451	-	451	652
Light and heat	1,042	-	1,042	1,725
Telephone	57	-	57	83
Postage and stationery	23	-	23	44
Advertising	128	-	128	63
Property repairs	296	-	296	1,196
Food and drink	-	-	-	354
Purchases - Shop	3,538	-	3,538	1,922
Motor expenses	678	-	678	600
Repairs and renewals	360	-	360	425
Cleaning materials and waste disposal	235	-	235	290
Training	259	-	259	164
Subsistence	20	-	20	17
Health and safety	377	-	377	295
Computer expenses	165	-	165	254
Sundry expenses	162	-	162	99
Subscriptions	78	-	78	89
Payroll bureau	87	-	87	105
Bookkeeping	386	-	386	86
Accountancy	<u>173</u>	<u>-</u>	<u>173</u>	<u>206</u>
Carried forward	20,864	-	20,864	21,868

# **LONGTOWN OUTDOOR LEARNING TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 DECEMBER 2024**

### **10. OTHER - continued**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Brought forward	20,864	-	20,864	21,868
Legal and professional fees	657	-	657	429
Bank charges	3	-	3	7
Depreciation	500	-	500	297
	<u>22,024</u>	<u>-</u>	<u>22,024</u>	<u>22,601</u>

### **11. NET INCOME/(EXPENDITURE)**

The net income/(expenditure) is stated after charging the following exceptional item:  
Bad debts £2,899 (2023 - £3,541)

### **12. TRUSTEES' REMUNERATION AND BENEFITS**

	2024 £	2023 £
Trustees' salaries	60,806	39,243
Trustees' social security	5,262	2,890
Trustees' pension contributions to money purchase schemes	3,170	2,585
	<u>69,238</u>	<u>44,718</u>

Mr G G Smith and Mr M S Fawcett as trustees, were employed and remunerated by the charitable company in their capacity as employee's as permitted by the articles. Details of their remuneration is stated above.

No other trustees were remunerated or received benefits.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

### **13. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	299,254	253,021
Social security costs	20,917	12,242
Other pension costs	11,677	8,946
	<u>331,848</u>	<u>274,209</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Management	5	3
Tutors	5	7
Domestic staff	2	1
	<u>12</u>	<u>11</u>

**LONGTOWN OUTDOOR LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000

Total trustee and key management personnel remuneration and benefits were £82,154 (2023 - £79,109)

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,388	55,317	58,705
<b>Charitable activities</b>			
Centre activities and bookings	700,375	-	700,375
Other trading activities	29,106	-	29,106
Investment income	9,572	583	10,155
Other income	683	-	683
<b>Total</b>	<b>743,124</b>	<b>55,900</b>	<b>799,024</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Centre activities and bookings	546,384	55,317	601,701
Other	22,601	-	22,601
<b>Total</b>	<b>568,985</b>	<b>55,317</b>	<b>624,302</b>
<b>NET INCOME</b>	<b>174,139</b>	<b>583</b>	<b>174,722</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	441,668	61	441,729
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>615,807</b>	<b>644</b>	<b>616,451</b>

**15. INDEPENDENT EXAMINERS REMUNERATION**

	2024 £	2023 £
Fees for the independent examination of the accounts for the period	2,400	2,400
Fees for other financial services	9,255	10,328

**LONGTOWN OUTDOOR LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**16. TANGIBLE FIXED ASSETS**

	Plant and equipment £	Office furniture and equipment £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2024	35,291	6,299	31,586	73,176
Additions	13,503	-	25,850	39,353
At 31 December 2024	48,794	6,299	57,436	112,529
<b>DEPRECIATION</b>				
At 1 January 2024	19,736	3,589	23,926	47,251
Charge for year	6,418	680	6,605	13,703
At 31 December 2024	26,154	4,269	30,531	60,954
<b>NET BOOK VALUE</b>				
At 31 December 2024	22,640	2,030	26,905	51,575
At 31 December 2023	15,555	2,710	7,660	25,925

**17. STOCKS**

	2024 £	2023 £
Stocks	2,748	1,320

**18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	25,691	54,119
Prepayments and accrued income	7,106	2,425
	32,797	56,544

**19. CASH AT BANK AND IN HAND**

	General fund £	Wilson Foundation Bursary fund £	2024 Total funds £	2023 Total funds £
Cash in hand	20	-	20	1,243
Bank account no 1	338,773	778	339,551	291,657
Bank account no 2	-	100	100	100
Bank deposit account 1	218,904	-	218,904	215,389
Bank deposit account 2	15,158	135	15,293	48,857
Bank deposit account 3	88,553	-	88,553	86,052
Total	661,408	1,013	662,421	643,298

**LONGTOWN OUTDOOR LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	5,486	1,065
Social security and other taxes	5,785	896
Sundry creditors and accruals	8,049	25,064
Deposits in advance	54,690	16,000
	<u>74,010</u>	<u>43,025</u>

**21. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	332	1
Between one and five years	1,159	4
	<u>1,491</u>	<u>5</u>

**22. ACCRUALS AND DEFERRED INCOME**

Deferred income comprises Education advisory support and Bursary income.

Education advisory support income is deferred so as to recognise the income at the time the service is provided.

	2024	2023
	£	£
Deferred income brought forward	57,817	51,149
Income invoiced in period	85,500	87,000
Deferred income carried forward	(56,922)	(57,817)
Income recognised for the period	<u>86,395</u>	<u>80,332</u>

Bursary income received for the period 1 September 2024 to 31 August 2025 but not awarded by the year end is deferred to be recognised in the following year.

	2024	2023
	£	£
Deferred income brought forward	9,794	9,016
Income received	5,000	56,095
Deferred income carried forward	(369)	(9,794)
Income recognised for the period	<u>14,425</u>	<u>55,317</u>

	2024	2023
	£	£
Education Advisory Support income carried forward	56,922	57,817
Bursary income carried forward	369	9,794
Total deferred income	<u>57,291</u>	<u>67,611</u>

**LONGTOWN OUTDOOR LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**23. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	615,807	1,789	617,596
<b>Restricted funds</b>			
Wilson Foundation Bursary fund	644	-	644
<b>TOTAL FUNDS</b>	<u>616,451</u>	<u>1,789</u>	<u>618,240</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	629,906	(628,117)	1,789
<b>Restricted funds</b>			
Wilson Foundation Bursary fund	14,425	(14,425)	-
<b>TOTAL FUNDS</b>	<u>644,331</u>	<u>(642,542)</u>	<u>1,789</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	441,668	174,139	615,807
<b>Restricted funds</b>			
Wilson Foundation Bursary fund	61	583	644
<b>TOTAL FUNDS</b>	<u>441,729</u>	<u>174,722</u>	<u>616,451</u>



**LONGTOWN OUTDOOR LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**23. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	743,124	(568,985)	174,139
<b>Restricted funds</b>			
Wilson Foundation Bursary fund	55,900	(55,317)	583
<b>TOTAL FUNDS</b>	<u>799,024</u>	<u>(624,302)</u>	<u>174,722</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	441,668	175,928	617,596
<b>Restricted funds</b>			
Wilson Foundation Bursary fund	61	583	644
<b>TOTAL FUNDS</b>	<u>441,729</u>	<u>176,511</u>	<u>618,240</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,373,030	(1,197,102)	175,928
<b>Restricted funds</b>			
Wilson Foundation Bursary fund	70,325	(69,742)	583
<b>TOTAL FUNDS</b>	<u>1,443,355</u>	<u>(1,266,844)</u>	<u>176,511</u>

**LONGTOWN OUTDOOR LEARNING TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**24. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**25. PENSION COMMITMENTS**

The charitable company operates a defined contribution pension scheme.

Contributions are charged to the Statement of Financial Activities in the period which they are payable. The pension charge for the period represents contributions payable to the scheme of £11,677 (2023 - £8,946) Contributions outstanding at the period end were £nil (2023 - £nil).