



# **The Learning through Landscapes Trust Annual Report 2023–24**




© Learning through Landscapes | [www.ltl.org.uk](http://www.ltl.org.uk)  
Registered charity no. in England and Wales 803270 and in  
Scotland SC038890  
Company number 02485660



# Contents

## Annual Report

<b>Introduction</b>	3
<b>Impact, Vision, and Mission</b>	5
<b>Projects</b>	
Partners, Funders, and Supporters	7
Overviews	8
<b>Training and Consultancy</b>	15
<b>Communications</b>	17
<b>Trustees' Report</b>	18
<b>Financial Review and Reserves Policy</b>	19
<b>Structure, Governance and Management</b>	22
<b>Auditor's Report</b>	30
<b>Financial Statements</b>	34





**This year has seen Learning through Landscapes (LtL) look outwards as we seek to increase the number of schools taking part in our projects.**

With over 10% of UK schools having taken up a Local School Nature Grant and LtL leading the Early Years engagement of the National Education Nature Park (NENP) programme, we are focusing more on the importance of outdoor learning, play, and climate curriculum throughout a young person's education.

Inwards, we have focused on building our skills as a team to better support schools and settings to respond to the pressing issue of climate change. We are grateful to receive funding

which allows us to develop a world-leading programme in climate education and we have set out to prioritise this work for the next three years. This will allow us the space and time to work with schools, local authorities, and governments to understand the role we can play in helping tackle so many of the challenges facing schools and early years settings.

This year also saw LtL's work continue to have a global impact as we took over running the Outdoor Classroom Day campaign. LtL have supported the campaign since its inception and we hope to continue to grow its reach which currently stands at over 12 million children in over 180 countries.



We started this work at COP28 where we were invited to speak on the importance of learning and play in education. We were honoured to be part of a team of charities including

Alana and UNICEF to fund a series of films promoting the importance of children's voices in tackling the climate crisis.

It is in our school grounds that we will see the impact of our work on climate change through the Climate School 180 project. For the staff team, the journey has been a challenging one with a deep learning dive into the culture, economics, impact, and outcomes of climate change and the systemic changes we must make to adapt, grow, and thrive.

These are just a few of the very successful projects delivered by the LtL team, all joined with the golden thread of our school grounds. They are spaces that need to be used and valued if they are not to be lost - and therein lies the challenge for the year ahead.

Thank you to our staff, volunteers, supporters, motivators, and inspirers - and to the educators and learners who have taken part in our programmes.

**Juno Hollyhock**  
**Chair of the Board**



**Carley Sefton (CEO)**  
**The Learning through**  
**Landscapes Trust**



# Our Vision, Mission, and Impact

**Our vision is a society where every child experiences high-quality learning and play in school grounds as a regular, essential, and valued part of their education.**

---

## Our Mission

Our mission is to facilitate positive outdoor learning and play experiences by inspiring and enabling cultural change in schools and early years settings, and supporting the transformation of school grounds and outdoor spaces. We achieve our mission through three main avenues:

- We provide resources, training, and funding to help educators develop the skills and confidence to deliver curriculum-led outdoor learning and high-quality outdoor play at school.
- We champion the importance of rich environments for outdoor learning and play while supporting the development of climate-ready school grounds through our advocacy and consultancy work.
- Through our projects like My School, My Planet, we nurture nature connection in children by providing valuable outdoor experiences to pupils who typically spend the least time in the natural world.

We know that outdoor learning and play:

- Enrich the curriculum by providing hands-on, meaningful, and memorable experiences that cater to diverse learning styles and abilities;
- Foster a deeper connection to nature, bringing climate education to life and empowering children to make a difference; and Promote physical and mental health and wellbeing, leading to better behaviour, stronger relationships, and increased engagement with the school day.

## Our Impact

We help children and young people to connect with nature, become more active, learn outdoors and have fun. Our unrivalled expertise is based on three decades of experience, practical action and research, and has led to our reputation at the UK's leading charity dedicated to enhancing outdoor learning and play.

**£35m**

given to schools and  
early years settings  
for outdoor learning  
and play

**10%**

of schools and early  
years settings in the  
UK have received our  
face-to-face training

**17.5m**

children and young  
people impacted by  
our work





# Projects

Thank you to all our project partners, consultants, funders and supporters for your guidance and assistance over the course of this year.

---

## Project Partners and Consultants

ActionFunder · Bird Life Slovakia · Bird Life Spain · CAPE · Cool Schools · Consiglio Nazionale Delle Ricerche, Italy · Education Scotland · Hellenic Ornithological Society Imperial College London · INAK, Slovakia · Instituto Alana · Louder than Words · Lund University (Lunds Universitet) · Milanta Spain · Ministry of Education, Malta · Movimento Bloom · Natural History Museum · Nature Play WA · Naturskolan i Lund · Play Scotland · Portuguese Society for the Study of Birds · SAGE Publishing · Salzburg Global Fellows · Scottish Forestry · Sociedad Española de Ornitología (SEO – Birdlife Spain) · South Downs National Park Trust · The Bridge Institute · The Conservation Volunteers · The Open University · The University of Presov, Slovakia · The Wildlife Gardening Forum · UK Pollinator Monitoring Scheme · UNESCO · UNICEF · VITA XXI SLP, Spain

## Funders and Supporters

Allan and Gill Gray Foundation · Architecture & Design Scotland · Churchill Fellowship · Corra Foundation · Erasmus+ · Glasgow City Council · Greening School Grounds & Outdoor Learning Global Action Agenda · International School Grounds Alliance (ISGA) · National Lottery Heritage Fund · NatureScot · People's Postcode Lottery Trusts (People's Postcode Trust, Postcode Community Trust, Postcode Local Trust, Postcode Neighbourhood Trust, Postcode Places Trust, Postcode Society Trust) · RHS · The Department for Education · The Erasmus Programme · The Scottish Government

## Climate School 180

Climate School 180 is a programme based on our learning from Climate Ready School Grounds, continuing to address the biggest issue that our world faces. It is generously supported by the Allan and Gill Gray Foundation and will run from 2023 to 2026 with 180 schools across the UK.

The core aim of Climate School 180 is to explore how to support schools to deliver quality climate change education, using the school grounds as a local context for this global issue. The foundation of this programme is a learning process for our team and developing an understanding of what is a successful approach to climate change education.

Through the winter of 2023-24, our team developed a pilot programme and engaged Stirling University to develop co-operation in the design of the programme and evaluation. We know that there is a lot of work to be done in this area, from supporting our own staff and teachers' knowledge of climate change and climate change education, through to developing future approaches informed by quality evidence of what works.





## **Cool Schools: Nature-Based Climate Action from Schools to Cities**

LtL sits on the advisory board for this project which is a transdisciplinary applied-research project across four European cities. The project aims to analyse the multiple co-benefits of implementing nature-based solutions for climate adaptation in school grounds and how these can inform and drive larger urban-scale approaches putting children and young people at the heart of change.

---

### **Local School Nature Grants**

Funded by the players of the People's Postcode Lottery, our Local School Nature Grants (LSNG) give early years settings and schools across England, Scotland, and Wales the opportunity to access staff training and £500 of outdoor learning equipment.

In Phase 7 of our LSNG programme, we awarded 725 grants. While this was fewer than the previous year, the support and encouragement from the People's Postcode Lottery enabled us to introduce LSNG XL — a year-long programme designed specifically for schools that had previously received an LSNG grant. As part of this pilot initiative, we awarded 12 grants.

Currently in Phase 8 of the programme, we are awarding 525 grants and expanding the LSNG XL initiative with 24 year-long programmes. Each year, we continue to build on the success of these initiatives, further enhancing outdoor learning opportunities for schools across the country.

Learning through Landscapes' Training and Development Officers continue to travel far and wide across the country delivering this training to teachers, assistants, lunchtime supervisors, grounds staff, and many more to support them to teach the curriculum outdoors.



## **Sensory Explorations of Nature in School Environments**

Sensory Explorations of Nature in School Environments (SENSE) is midway through this research project, a partnership between Open University, Edinburgh University and LtL. The project is funded by the Engineering and Physical Research Council.

The project has been exploring the importance of touch in experiencing nature and the opportunity to create haptic digital devices which can replicate touch. This allows learners to experience such things as stroking a bee or different bark surfaces – things which are either impossible or difficult to offer as experiences in all schools.

LtL have been delivering the project in schools in Scotland and South England, brokering opportunities for the researchers while ensuring that the pupils have a fulfilling learning experience. The research will inform LtL's approach in future, with the early outcomes demonstrating the importance of touch when fully exploring the natural world.



## **Social Emotional Learning**

Social Emotional Learning (SEL) was an early years project funded by Erasmus+ and completed in August 2023. It was conducted in partnership with Birdlife Malta, Sociedad Espanola de Ornitologia SEO (Birdlife Spain), Milanta Spain, Birdlife Slovakia, INAK Slovakia and the University of Presov, Slovakia.

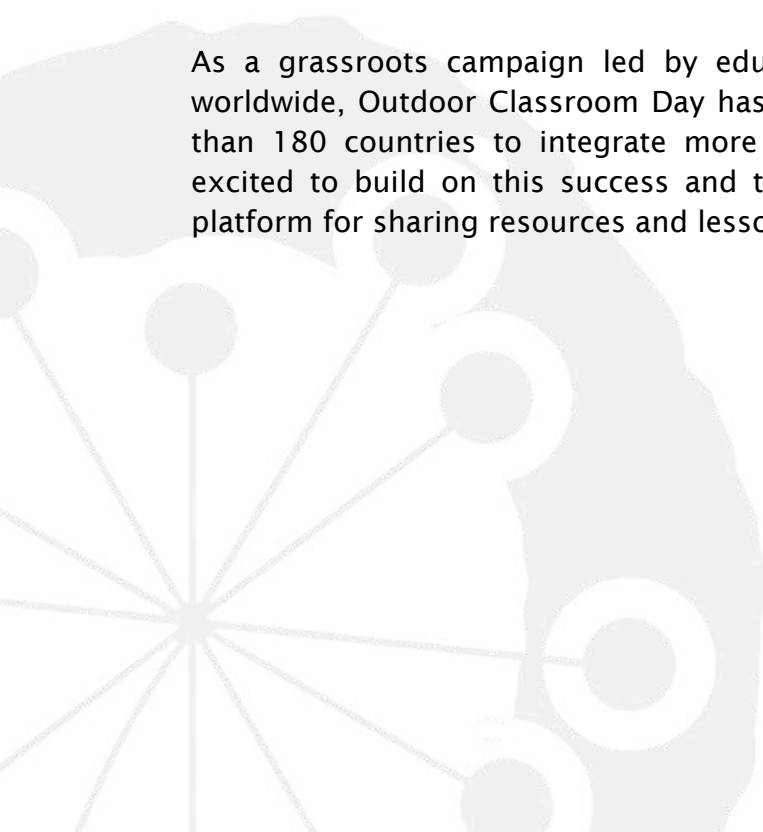
The project encouraged and supported emotional learning in children aged between 3 and 6 years old through transforming their school grounds for the benefit of birds. The research aspect proved that outdoor learning did increase children's wellbeing and showed they were more able to express and identify feelings.

---

## **Outdoor Classroom Day**

In 2023, Learning through Landscapes became the proud new guardians of Outdoor Classroom Day, a campaign we've proudly championed for the past decade. With over 12 million children participating so far, Outdoor Classroom Day is a powerful movement encouraging schools to embrace outdoor learning. It takes place twice a year, with schools signing up to take part on May 18th and November 2nd in 2023.

As a grassroots campaign led by educators and run in partnership with NGOs worldwide, Outdoor Classroom Day has empowered over 100,000 schools in more than 180 countries to integrate more outdoor time into their curriculum. We're excited to build on this success and turn Outdoor Classroom Day into a vibrant platform for sharing resources and lessons from around the world.



## My School, My Planet

The second MSMP project took place in Liverpool in 2023-24. Over 300 participants engaged in a year-long environmental outdoor learning programme, which empowered pupils to learn about, consider, and implement practical changes to their school grounds as a positive response to climate change.

Project delivery was enhanced through incorporating cultural representatives who creatively explored environmental themes with the pupils and increased community engagement. We had volunteers present in many sessions, and strong links were made with community groups fostering better connection between the pupils, their schools, and the wider community in addressing environmental issues.

"My School My Planet has been a really strong project, very deep engagement with pupils about environmentalism, climate crisis and biodiversity."

— Growing Sudley, MSMP community link group





## Nurturing Nature

This long-standing Scottish project has continued through 2023 - 2024 and created more wonderful stories of impact on the families who benefit from this work. Nurturing Nature delivers family learning and play sessions using local greenspaces. The families and settings are taken through a series of no-cost or ultra low-cost play sessions, while being supported to understand the role of nature play for very young children.

We are deeply grateful to Corra Foundation for their support and influence on this work. As we enter the last 18 months of the programme, we have begun to deliver one day courses across all regions of Scotland to share best practice from this approach. Our aim here is to create a knowledge and passion for such simple family learning programmes using the outdoors and create a lasting legacy for the Nurturing Nature approach in Scotland.

---

## Climate Ready School Grounds

This Scottish based project focused on the practical changes needed to adapt our existing school grounds to our changing climate. Working in partnership with Architecture & Design Scotland, Ltl staff piloted workshops with schools, developed a toolkit approach to deciding what changes to implement, and created inspiring films and images.

The output of this project has been widely and enthusiastically received by many other organisations and schools. We saw many new enquiries as well as the future funding for Climate School 180 come about as a result of this work.

The Scottish Government has also adopted the toolkit into the draft Scottish Climate Adaption Strategy, citing much of the research around the need to ensure all new schools are built in a climate adapted way, and that existing school estates can also use the toolkit to make changes.

## National Education Nature Park

The National Education Nature Park was commissioned by the Department for Education in England as part of their Sustainability and Climate Change Strategy to empower children and young people to make a positive difference to both their own and nature's future.

The project is led by the Natural History Museum, with LtL working in partnership with the RHS who lead the delivery of the project in schools and early years settings. LtL leads on the early years aspects of the project including the development of activities for the youngest children taking part in the initiative.

The programme is free for schools and early years settings to take part and by the end of March 2023 more than 2,000 settings had registered on the project website with 470 of these being in the East and West Midlands where LtL has project delivery staff. The impact of the project is already being seen:

"Without the Nature Park we wouldn't be as far as we are. It was very hard for us to find support on how to do things but joining the Nature Park has helped us learn more and feel more confident in bringing nature into our nursery".

— Nursery manager at a participating setting





# Training and Consultancy

Training and consultancy services delivered in 2023-24 consisted of one-off training sessions and advisory site visits as well as longer term programmes for individual schools and early years settings. We also worked with local authorities and multi-academy trusts to provide services to their schools and settings. In total we delivered 83 separate in-person training and consultancy programmes in 2023-24.

The majority of our work has been conducted in Scotland, but we have seen significant demand and delivery in other parts of the UK. We have worked mostly with primary schools and early years settings, with some additional work in secondary schools.

Income from training and consultancy has in the most part come from our in-person services, but we continue to complement this with our online training and membership programme, and digital services remain a key area for development as we look to develop more flexible ways to support educators.

---

## Forest Kindergarten Programme

The SQA accredited Forest Kindergarten Award continues to be an important part of our Early Years work with many settings in Scotland offering regular off-site visits as an embedded part of their early Years offering. Open and Local Authority courses continue to provide professional development for staff across the sector.

In 2023-24, we ran 11 courses. We made improvements to the assessment process, using our online platform to create a user-friendly experience for participants to submit work. We are seeing the positive impact of this training on early childhood education practices and staff reporting significant health and wellbeing benefits for themselves as well as the children.



## Accreditation

The LtL Professional Accreditation, in either Outdoor Learning and Play or School Grounds Design, continues to be a unique and valued part of our work.

This year saw two UK courses, and our first European course in partnership with BLES in Belgium. Multiple new staff and external customers took part in the programme. Our reputation for this programme continues to reach a global audience, with participants from across Europe and South America joining us this year.

The LtL Accredited Network members are a valuable part of LtL's ability to keep up to date with latest research and practice, as well as to flexibly and efficiently deliver varying sizes and geographies of programmes. We are deeply grateful to our hardworking LtL Accreditation Network members, and to the partnerships we are nurturing through this talented group of experts.



## Communications

Between April 2023 and March 2024, we had 200k active users on the LtL website, with the most visited pages being our Local School Nature Grants page and our Outdoor Lesson Ideas page.

We have almost 20k subscribers to our email newsletter which each month includes updates about projects, resources, blog posts, training and other news. Our social media accounts are also highly engaged, with over 12k followers on our main X/Twitter account and over 14k followers on our main Facebook account.

In 2023-24, we published 14 new blog posts on topics ranging from “5 ways to celebrate Outdoor Classroom Day” to “How to teach numeracy outdoors” to “Reclaiming school grounds for children’s mental health”, as well as news and updates on our project work.

---

## Conferences and Events

In 2023-24, we spoke at the following conferences and events:

COP28 · ISGA Brazil · Wellington Festival of Education · Education Estates · NBS Academy International · RSA · ClimateWise · Sustainability in Education Conference



# The Learning through Landscapes Trust Trustees' Report 2023–24

The Trustees have pleasure in presenting their report and financial statements for The Learning through Landscapes Trust (Learning through Landscapes, LtL, or the 'Trust') for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

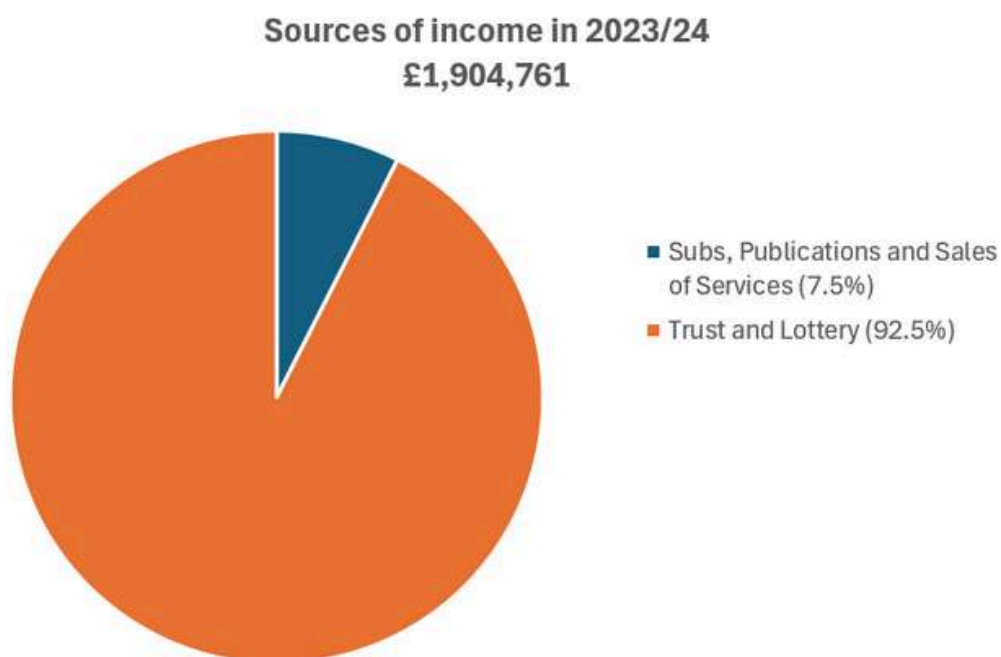
The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, and the Memorandum and Articles of Association. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) (effective 1 January 2019) applicable in the UK and Republic of Ireland in preparing the annual report and financial statements.





# Financial Review

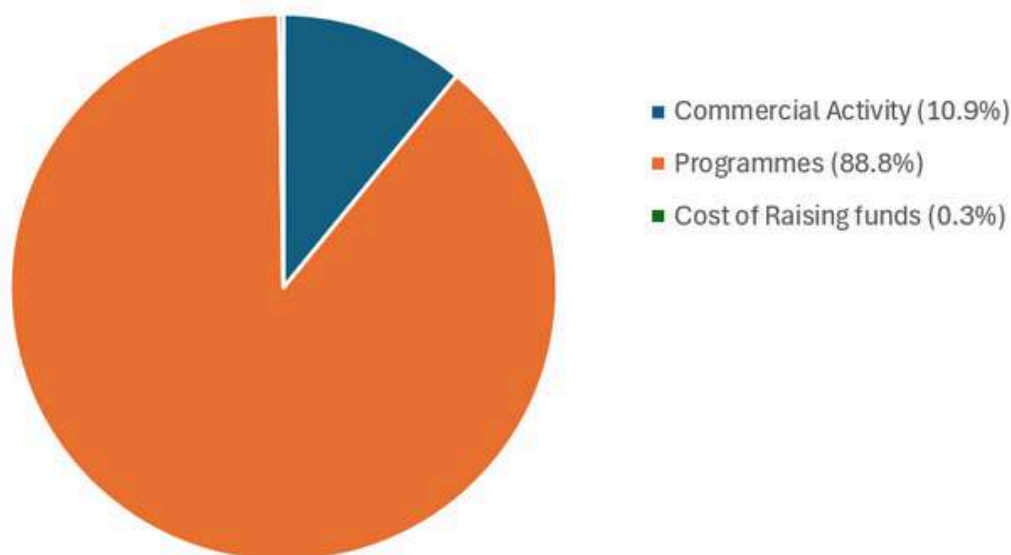
The surplus for the year amounted to £86,877 (2023 deficit: £129,924). Learning through Landscapes has a long track record of successful bids for large-scale projects, so that in any given year the majority of turnover is accounted for by a handful of programmes.



The management team and trustees monitor expenditure and the development of new projects very closely to manage the risk that the volatility of income poses to the Trust's finances. As turnover increased more significantly than recent (Covid affected years) to £1,921,497 (2023: £1,538,336), there was significant change in the location and composition of project teams, with staff costs increasing from £795K to £996K, while the average monthly number of employees increased from 31 to 37.

The cost of delivering grant-funded programmes accounted for the majority of expenditure as in previous years, but the share of income accounted for by commercial activity has continued to rise, up from 10.7% to 17.6% this year.

### Areas of Expenditure 2023/24 £1,834,620



We are continuously revising how we operate internally and structure our costs to ensure that we serve our funders and customers in a secure, efficient and affordable way.

The Trust held a total of £348.7K in unrestricted reserves at 31 March 2024, compared with £357.1K at 31 March 2023.

The trustees have considered the charity's operational risk environment, including the risk posed by recent inflationary pressures and cost of living increase. The Trustees have concluded that with the right management actions, the new projects due to come on-stream in 2024-25, and bearing in mind Ltl's strong cash flow position, the Trust is a going concern for at least twelve months following the signature of the financial statements. Accordingly, the financial statements have been prepared on this basis.



## Reserves Policy

The Trustees have reviewed the requirement to maintain free reserves in the light of the main risks to the Trust and taking into account the guidance of the Charity Commission. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Trust should be the value of no less than six months' operational expenditure.

The Trust's unrestricted reserves (Designated and General Funds) at 31st March 2024 were £348.7K representing 4.2 months of operational costs budgeted for the 2024/25 financial year of £989.6K. This is an increase in Reserves cover and will continue to be monitored closely by the Management Team and Trustees.

Designated reserves are an essential element of strategic planning. The difficult economic climate have increased the risk to some of LtL's income streams, underscoring the need to maintain an appropriate level of specific designated funds.

Members of the management team annually review designated funds expenditure. The Executive Committee considers the reserves policy requirements as part of their regular financial accounts update.

The movement of funds in the 2023/24 financial year are detailed in Note 20 in the financial statements.

# Structure, Governance and Management

Learning through Landscapes (LtL) is a registered charity in England and Wales, a registered charity in Scotland and a company limited by guarantee, governed by its Memorandum and Articles of Association. The Trust is a national charity, incorporated in 1990 to work across the UK. This is the 33rd year of operation of Learning through Landscapes, the 27th year of operation of LtL Scotland, and the 15th year of operation of LtL Cymru.





## Board of Trustees and Company Directors

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Juno Hollyhock (Chair)  
David Coleman  
Catherine Beith  
Merrick Denton-Thompson OBE  
Mike Greenaway  
Susan Humphries OBE MA  
Chanel McPherson-George  
Usha Sahni OBE  
Philip Sanderson  
Sally York  
David John Troake



## Organisation

The governing body of Learning through Landscapes is the Board of Trustees whose members are unpaid. The Board makes major strategic decisions as set out in the Annual Business Plan and has ultimate responsibility for the conduct and financial stability of the organisation. The full Board meets formally three times a year. The Executive Committee is a sub-committee of the board chaired by one of the Trustees, which meets bi-monthly with the Management Team and has specialized responsibility for management of funds, staff matters and the purchase, leasing or hiring of major items of property.

LtL benefits from a high profile and expert Board of Trustees with strong connections to the many fields of importance to the Trust.

## Public Benefit

The Trustees have due regard to the Charity Commission guidance on 'Charities and Public Benefit' under the Charities Act 2011 and they are confident that all the aims and activities of the Trust are consistent with the public benefit requirements contained in the guidance and that the Annual Report demonstrates how the Trust meets its public benefit requirements.

The Trust's aims and objectives make specific reference to its work in advancing education and health, community development and environmental improvements, with the ultimate aim of improving the lives of all young people across the UK.

## People

Trustees delegate day-to-day financial responsibilities and managerial control of the organisation to the Chief Executive. The Chief Executive, together with the management team, meets monthly to discuss the operational and financial status of the Trust. A range of ad-hoc working groups meet to progress specific projects and developments.

LtL operates out of offices in Winchester and Stirling. The Winchester office functions as the head office and one third of the staff are based there. As at 31/03/23 the Trust employed 33 full and part time staff.

The Trust is committed to flexible working and work/life balance and supports staff who seek flexible working arrangements (such as hybrid working or compacted hours) to accommodate their varied personal and professional commitments.

The Trust has an Equal Opportunities Policy that guides our approach to employing staff and volunteers. The Trust is compliant with the Disability Discrimination Act requirements.



## Key Management Personnel

The company directors are listed on the page 24 of this report. Senior managers are:

Chief Executive and Company Secretary  
Scotland Director and COO  
Head of Education and Communities  
Head of Commercial Development  
Head of HR and Business Services  
Accountant

Carley Sefton  
Matt Robinson  
Mary Jackson  
Dan Harvey  
Sarah Knott  
Simon Matthews

## Our Volunteers

The Trust is very involved in the community and benefits from the support of volunteers closely working with the Trust on the delivery of projects local to them.

## Internal Controls and Risk Management

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, including financial controls.

Trustees have established a risk management framework for the assessment of major risks to which the charity is exposed, related to the operations and finances of the Trust. A risk register is maintained for regular review, and the Trust is satisfied that systems are in place to manage exposure to major risks.

Regular reports assist the Board of Trustees to monitor income and expenditure and progress towards financial targets. Detailed management accounts are examined bimonthly by the Executive Committee.

## Grant Making Policy

LtL aims to develop programmes and resources to support schools and settings in developing, improving and using their grounds. To this end the Trust generates and distributes resources in partnership with sponsors from the public, private and charitable sectors. These resources may be distributed as small grants in accordance with the sponsors' wishes, and LtL administers the applications on behalf of the partnerships.

The projects that made grants to schools or settings during the year were:

- Local School Nature Grants programme funded by the People's Postcode Lottery Trusts
- Third Sector Fund funded by the Corra Foundation
- Climate School 180 funded by the Allan and Gill Gray Foundation

The schools' applications are assessed against specific criteria and business objectives which are set out by the funders and the terms agreed with LtL.

## Equality, Diversity and Inclusion

LtL is dedicated to being a fully inclusive organisation. We are striving to enhance our EDI but we are on a journey. Subsequently, we are reviewing our priorities and will be launching an EDI Strategy in 2025. Meanwhile, we have already improved our recruitment process by changing our language to be more inclusive and introducing a Guaranteed Interview Scheme for ethnic minorities. Our policies were updated this year to better support our staff and their families.

## Sustainability

LtL is committed to our wider responsibilities as an organisation and employer, ensuring we operate sustainably and ethically across all aspects of our work. LtL aims to reduce our environmental impact through measures including:

- encouraging staff to use public transport and cycle wherever possible
- arranging meetings at venues accessible by public transport
- reducing air miles
- using energy efficient electrical equipment
- reducing paper waste and printing
- using suppliers with published environmental policies

In our project work, we use sustainable resources such as peat-free compost, plants and other materials from sustainable sources and bio secure planting stock. We also use recycled materials wherever possible.



## Cyber Security

LtL recognises the increasing risks of cyber-attacks and data security attacks. We work with our IT support provider to monitor the situation and review the security measures we have in place to detect and protect LtL's digital assets. This year we introduced Cyber Security Awareness as core training for all staff to enhance our IT resilience.

## Safeguarding

LtL takes the responsibilities of keeping our staff, volunteers and all those we serve, safe and free from harm. We do this by adhering to a robust Safeguarding Policy and ensuring staff are familiar with and confident to use our supporting policies: Harassment & Bullying, Wellbeing and Whistleblowing. All staff in contact with vulnerable people complete a safeguarding course and from October 2024, all staff will complete this course as part of their core annual training. We follow a safe recruitment process with DBS checks at a level appropriate to the role.

## Investment Powers

Under the Memorandum and Articles of Association, the Trust has the power to make any investment which the Trustees see fit. Apart from the share capital held in LtL Ltd, as detailed in note 11 to the Financial Statements, the Trust also held significant cash reserves during the year. The policy of the Trust is to spread the risk and maintain liquidity of the cash reserves while earning a commercial rate of interest. In the year the Trust's funds were placed with a high street clearing bank as well as deposits maintained with the Charities Aid Foundation Bank, Charity Bank, Aldermore, Close Brothers, United Trust Bank and Buckinghamshire Building Society. The interest earned is detailed in note 4 to the Financial Statements.

## Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with the Companies Act 2006 and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP FRS102,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006, with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the group's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

All of the current Trustees have taken the steps that they ought to have taken to make themselves aware of any information needed by the charity's auditors for the purpose of their audit and to establish that the auditors are aware of that information. The trustees are not aware of any relevant audit information of which the auditors are unaware.

In approving the Trustee's Annual Report, we also approve all reports included therein, in our capacity as the company's directors.



## Auditors

The auditors, Knox Cropper LLP, will be proposed for reappointment at the forthcoming Annual General Meeting.

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 the Board of Trustees and signed on its behalf by:



Carley Sefton,  
Secretary

21 October 2024

# AUDITOR'S REPORT

## Report of the Independent Auditors Report to the Members of The Learning Through Landscapes Trust

### Opinion

We have audited the financial statements of The Learning Through Landscapes Trust (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 (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 2024 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### 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 Auditor's 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 UK, including the FRC'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.

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

## **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.

## **Our responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice), the Companies Act 2006 and the Charities Act 2011.
- The charitable company is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We understood how the charitable company is complying with those frameworks via communication with those charged with governance, together with the review of the charity's documented policies and procedures.



- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements. These included risks associated with Revenue Recognition and Management Override of Controls, which were discussed and agreed by the audit team.
- Our approach included agreeing the charitable company's recognition of income to the terms of the underlying grant agreements, legacy documentation and associated correspondence, the review of journal entries processed in the accounting records and the investigation of significant and unusual transactions identified from our review of the accounting records.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved review of the reporting to the directors with respect to the application of the documented policies and procedures and review of the financial statements to ensure compliance with the reporting requirements of the charitable company.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Matthew Elkins FCA (Senior Statutory Auditor)  
for and on behalf of Knox Cropper LLP  
Chartered Accountants and Statutory Auditors  
Office Suite 1, Haslemere House  
Lower Street  
Haslemere  
GU27 2PE  
Date: 23<sup>rd</sup> October 2024

(Incorporating the Company Income and Expenditure Account and Statement of Comprehensive Income)

		<u>Unrestricted</u>				
		General	Designated	<u>Restricted</u>	Total	Total
	Note	Funds	Funds	Funds		
					2024	2023
		£	£	£	£	£
<b><u>Incoming resources</u></b>						
Incoming resources from donations and legacies	2	331	-	-	331	575
Incoming resources from charitable activities	3	343,946	-	1,560,815	1,904,761	1,531,727
Incoming resources from investments	4	16,405	-	-	16,405	6,034
<b><u>Total incoming resources</u></b>		<b>360,682</b>	<b>-</b>	<b>1,560,815</b>	<b>1,921,497</b>	<b>1,538,336</b>
<b><u>Resources expended</u></b>						
Raising funds	5	4,775	-	-	4,775	7,125
Cost of charitable activities	6	364,324	-	1,465,521	1,829,845	1,661,135
<b><u>Total resources expended</u></b>		<b>369,099</b>	<b>-</b>	<b>1,465,521</b>	<b>1,834,620</b>	<b>1,668,260</b>
<b><u>Net income/ (expenditure)</u></b>		<b>(8,417)</b>	<b>-</b>	<b>95,294</b>	<b>86,877</b>	<b>(129,924)</b>
Transfers between funds	20	-	-	-	-	-
<b><u>Net movement in funds</u></b>		<b>(8,417)</b>	<b>-</b>	<b>95,294</b>	<b>86,877</b>	<b>(129,924)</b>

<b><u>Reconciliation of Funds</u></b>						
<b><u>Total funds brought forward</u></b>	20	<b>78,084</b>	<b>279,000</b>	<b>21,513</b>	<b>378,597</b>	<b>508,521</b>
<b><u>Total funds carried forward</u></b>	20	<b>69,667</b>	<b>279,000</b>	<b>116,807</b>	<b>465,474</b>	<b>378,597</b>

The notes on pages 37 to 48 form part of these financial statements.

## Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	10,103	14,668
Investments	11	2	2
<b>Total fixed assets</b>		<b>10,105</b>	<b>14,670</b>
<b>Current assets</b>			
Stocks	12	5,132	8,357
Debtors	13	238,932	129,822
Cash at bank		866,700	854,003
		1,110,764	992,182
<b>Creditors: amounts falling due within one year</b>	14	<b>(655,395)</b>	<b>(628,255)</b>
<b>Net current assets</b>		<b>455,369</b>	<b>363,927</b>
<b>Net assets</b>		<b>465,474</b>	<b>378,597</b>
<b>Restricted funds</b>	20	<b>116,807</b>	<b>21,513</b>
<b>Unrestricted funds</b>			
Designated funds	20	279,000	279,000
General funds	20	69,667	78,084
<b>Total Funds</b>	20	<b>465,474</b>	<b>378,597</b>

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 and authorised for issue by the Board of Trustees on 23<sup>rd</sup> October 2024 and signed on their behalf by:



**Juno Hollyhock**  
Trustee



**Catherine Beith**  
Trustee

Company Registration Number 02485660

The notes on pages 37 to 48 form part of these financial statements.



## Statement of Cash Flows for the year ended 31 March 2024

	2024		2023
	£		£
<b>Net cash inflow/(outflow) from operating activities</b>	723		(229,010)
<b>Cashflows from investing activities</b>			
Interest received	16,468		6,034
Payments to acquire tangible fixed assets	(4,494)		(9,326)
<b>Net Cash provided by/(used in) investing activities</b>	11,974		(3,292)
<b>Change in cash and cash equivalents in the year</b>	12,697		(232,302)
<b>Cash and cash equivalents at the beginning of the year</b>	854,003		1,086,305
<b>Cash and cash equivalents at the end of the year</b>	866,700		854,003

### Notes to Statement of Cash Flows

	2024		2023
	£		£
<b>Reconciliation of net income/(expenditure to net cash inflow/(outflow) from operating activities</b>			
Net income/(expenditure)	86,877		(129,924)
Decrease/(increase) in debtors	(109,173)		11,231
(Decrease) in creditors	27,140		(107,358)
Depreciation	9,059		8,539
Interest received	(16,405)		(6,034)
(Increase)/decrease in stock	3,225		(5,464)
<b>Net cash (outflow) from operating activities</b>	723		(229,010)

	01/04/2023	Cashflows	31/03/2024
	£	£	£
<b>Analysis of changes in net cash resources</b>			
<b>Cash at bank and in hand</b>	854,003	12,697	866,700

## Notes to the Financial Statements for the year ended 31 March 2024

### 1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

#### a) Basis of preparation of accounts

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

The Learning through Landscapes Trust 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 note(s).

The Trustees have considered the recent financial performance of the Trust and have concluded that with the right management actions, and bearing in mind LtL's strong cash flow position, the Trust is a going concern for at least twelve months following the signature of the financial statements. Accordingly, the financial statements have been prepared on the going concern basis. No material uncertainties exist related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

#### b) Subsidiary

Learning through Landscapes Limited, a subsidiary of The Learning through Landscapes Trust, has not traded during the year ending 31 March 2024. Its results for the year are not material to the group and therefore the subsidiary undertaking has not been consolidated with the financial statements of The Learning through Landscapes Trust.

#### c) Stocks

Stocks are valued at the lower of cost or net realisable value.

#### d) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity has entitlement to the income, receipt is probable, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the SOFA when receivable in accordance with any funding agreements.
- Gifts in kind are included at the trustees' estimate of the equivalent value of services provided.
- Incoming resources from charitable activities are accounted for when earned.
- Subscription income received during the year which relates to a subsequent financial accounting period is carried forward as a creditor in the Balance Sheet and shown as deferred subscriptions income.
- Investment income is included when receivable.
- Grant income that is subject to unmet performance-related conditions is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

#### **e) Resources expended**

All expenditure is accounted for on an accruals basis and allocated between the expenditure categories of the SOFA on a basis to reflect the use of resource. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of the resource as shown in note 6.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include audit, legal advice and organisational administration.

#### **f) Grants payable**

The Trust works in partnership with sponsors from all sectors to generate and distribute resources into schools. These resources include cash grant awards, which the Trust administers on behalf of the funder.

All grant awards paid in the year were made to support schools and settings in developing, improving and using their grounds. The total award payments made in the year are detailed in note 6.

#### **g) Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Tangible fixed assets costing less than £500 are not capitalised and are written off in the year of purchase. Depreciation is provided to write-off the cost or valuation, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at 25% on a straight-line basis.

#### **h) Debtors**

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

#### **i) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **j) Creditors and provisions**

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

#### **k) Pension costs**

Employees of the charity are entitled to join the Trust pension scheme which is in compliance with stakeholder pension requirements. Contributions to employees' pension schemes are charged to the Statement of Financial Activities in the year in which they become payable.



**l) Fund accounting**

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

Designated funds are unrestricted funds earmarked at the discretion of the Trustees for specific future purposes.

Restricted Funds are subject to specific restrictions on their expenditure specified by the donor.

**m) Operating leases**

Annual rentals are accounted for on a straight-line basis in the period in which the lease charge arises.

**n) Valuation of investments**

Investments held as fixed assets are stated at costs less any provision for impairment.

**o) Irrecoverable VAT**

Irrecoverable VAT incurred for non-business activities projects expenditure is included in the Statement of Financial Activities within the expenditure to which it relates.

**p) Financial instruments**

The Trust 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.

**q) Judgements**

In preparing these financial statements the Trustees have made the following judgements:

Determine whether leases entered by the Trust are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease-by-lease basis.

**r) Key sources of estimation uncertainty**

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are considered. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

**s) Legal status of the Trust**

The Trust is a company limited by guarantee incorporated in England and Wales and has no share capital. The liability of each member in the event of winding-up is limited to £1.

The address of its registered office is: Ground Floor, F Block, Clarendon House, Monarch Way, Winchester, Hampshire SO22 5PW

## 2. Analysis of incoming resources from donations and legacies

	Unrestricted		Restricted		Total		Total
	Funds		Funds		2024		2023
	£		£		£		£
<b>Voluntary income</b>							
Donations general purpose grants	331		-		331		575
Legacies	-		-		-		-
<b>Total incoming resources from donations and legacies</b>	<b>331</b>		<b>-</b>		<b>331</b>		<b>575</b>

In 2024 £331 of donations and legacies income was for unrestricted use (2023: £75), while £Nil was restricted to specific purposes (2023: £500).

## 3. Analysis of incoming resources from charitable activities

	Unrestricted		Restricted		Total		Total
	Funds		Funds		2024		2023
	£		£		£		£
Income from consultancy and other fees	1,498		-		1,498		13,452
Membership and Publications income	6,295		-		6,295		2,758
Training and conference income	135,228		-		135,228		126,352
Programme funding	200,925		1,560,815		1,761,740		1,389,165
<b>Total charitable activity income</b>	<b>343,946</b>		<b>1,560,815</b>		<b>1,904,761</b>		<b>1,531,727</b>

The incoming resources from charitable activity were £1,904,761 (2023: £1,531,727) of which £343,946 (2023: £189,569) was for unrestricted funds and the balance of £1,560,815 (2023: £1,342,158) was for restricted funds.

## 4. Analysis of incoming resources from investments

	Unrestricted		Restricted		Total		Total
	Funds		Funds		2024		2023
	£		£		£		£
Bank interest	16,405		-		16,405		6,034
<b>Total investment income</b>	<b>16,405</b>		<b>-</b>		<b>16,405</b>		<b>2,257</b>

In 2024 all £16,405 (2023: £6,034) of investment income was attributable to unrestricted income funds.

## 5. Analysis of costs of raising funds

		Allocation of	Total	Total
	Direct Costs	Support Costs	2024	2023
	£	£	£	£
Fundraising Campaigns	3,921	854	4,775	7,125
<b>Cost of raising funds</b>	<b>3,921</b>	<b>854</b>	<b>4,775</b>	<b>7,125</b>

All costs of raising funds related to unrestricted funds apart from £Nil (2023: £7,125) which related to restricted funds.

## 6. Analysis of costs of charitable activities

	Project	Other Direct	Allocation of Support	Total	Total
	Awards	Costs	Costs	2024	2023
	£	£	£	£	£
Consultancy and other fees	-	7,395	1,049	8,444	16,522
Membership and Publications	-	2,696	1,447	4,143	14,735
Training and Conferences	-	140,428	47,242	187,670	227,425
Programmes	340,937	974,613	314,038	1,629,588	1,388,960
Other costs	-	-	-	-	13,493
<b>Cost of charitable activities</b>	<b>340,937</b>	<b>1,125,132</b>	<b>363,776</b>	<b>1,829,845</b>	<b>1,661,135</b>

All costs of charitable expenditure related to restricted funds apart from £364,323 (2023: £330,282) of expenditure which related to unrestricted funds.

Project Award costs were paid to 768 schools and settings throughout the UK.



## 7. Apportionment of Support Costs

	Fund-raising	Consultancy & other Fee	Membership & Publications	Training & Conferences	Programmes	Total	Total
	Costs	Costs	Costs	Costs	Costs	2024	2023
	£	£	£	£	£	£	£
Premises	93	108	124	4,452	24,489	29,266	26,906
Travel	-	-	-	-	-	-	4,232
Central Services	564	654	750	27,027	148,659	177,654	202,204
Marketing and Communications	16	73	305	6,555	85,396	92,345	82,040
Information Technology	142	165	189	6,804	37,425	44,725	39,055
Depreciation	2	7	30	643	8,377	9,059	8,538
Governance	37	42	49	1,762	9,691	11,581	-
<b>Total Support Costs</b>	<b>854</b>	<b>1,049</b>	<b>1,447</b>	<b>47,243</b>	<b>314,037</b>	<b>364,630</b>	<b>362,975</b>

Direct expenditure is allocated to the activity it represents. Where expenditure cannot be directly allocated it represents support costs and is apportioned on a basis consistent with the use of the resource as follows: Premises, Travel, Central Services and Information Technology by number of staff and Marketing and Communications and Depreciation costs by income activity.

Included in governance costs is amounts payable to the auditor for statutory audit of £8,000 and accountancy services of £2,400.

## 8. Employee information

	2024		2023
	£		£
Wages and salaries	847,839		704,546
Social security costs	61,405		53,899
Pension costs	81,788		36,594
Termination payments	4,494		-
<b>Total Staff Costs</b>	<b>995,526</b>		<b>795,039</b>

	2024		2023
The average number of employees during the year was as follows:	37		31

One employee earned more than £60,000 per annum (2023: one).

The key management personnel of the Trust comprise the trustees, the CEO, Scotland Director & COO, Head of Education and Communities, HR and Business Services Manager, Head of Commercial Development and the Accountant. Remuneration payable to key management personnel amounted to £263,498 (2023: 226,851).

No remuneration was paid to, or waived by, any trustee during the year (2023: £nil) (as per note 16).

## 9. Pensions

The Trust makes contributions to the employees' personal defined contribution pension schemes. The total pension costs for the year were £81,788 (2023: £36,594).

## 10. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	6,508	48,207	54,715
Additions	-	4,494	4,494
Disposals	-	-	-
<b>At 31 March 2024</b>	<b>6,508</b>	<b>52,701</b>	<b>59,209</b>
<b>Accumulated depreciation</b>			
At 1 April 2023	4,972	35,075	40,047
Charge for the year	767	8,292	9,059
Depreciation on disposals	-	-	-
<b>At 31 March 2024</b>	<b>5,739</b>	<b>43,367</b>	<b>49,106</b>
<b>Net book value at 31 March 2024</b>	<b>769</b>	<b>9,334</b>	<b>10,103</b>
Net book value at 31 March 2023	1,536	13,132	14,668

The above fixed assets are used to support all of LtL's activities.

## 11. Investments

Investments held as fixed assets represent the whole of the issued ordinary share capital of Learning through Landscapes Limited (Company Registration Number 02573923), a company which is incorporated in England and Wales. During the year this company did not undertake any activities and so has not been consolidated in these accounts.

## 12. Stock

	2024		2023
	£		£
Stocks of literature and visual materials for resale	5,132		8,357

## 13. Debtors

	2024		2023
	£		£
Trade debtors	148,667		52,186
Amounts due from subsidiary undertaking	5,862		5,862
Other debtors	3,319		1,731
Prepayments & accrued income	81,084		70,043
<b>Total</b>	<b>238,932</b>		<b>129,822</b>

All amounts are due within one year. Trade debtors are stated net of provision for doubtful debts of £7,498.

## 14. Creditors: amounts falling due within one year

	2024		2023
	£		£
Trade Creditors	43,266		38,953
Taxation and social security	40,145		14,440
Other creditors	14,332		5,185
Accruals & deferred income	557,652		569,677
<b>Total</b>	<b>655,395</b>		<b>628,255</b>

The Trust has deferred income where income has been received in advance for commercial training and consultancy, and where project funding has been received in advance but the Trust has not yet met the recognition criteria.

Deferred income at 1 April 2023	542,674
Amounts released from deferred income	(542,674)
Amounts deferred this year	523,432
<b>Deferred income at 31 March 2024</b>	<b>523,432</b>



## 15. Transactions with trustees and connected persons

No Trustee, or person related to or connected by business to them, has received any remuneration from the Trust, with the exception of the wife of M Denton-Thompson, Dr J Denton-Thompson, who received £2,878 (2023: £3,253) remuneration in connection with her work for the Trust on the School Playing Fields Advisory Panel.

Trustees were reimbursed expenses totalling £466 solely for travel costs incurred in attending meetings (2023: £303).

## 16. Capital commitments

There were no capital commitments at either 31 March 2024 or 31 March 2023.

## 17. Operating leases

As at 31 March 2024, the Trust had annual commitments under non-cancellable operating leases as set out below:

					2024	2023
					£	£
<b>Operating leases which expire</b>						
In one year					25,415	16,608
In two to five years					-	2,904
More than five years					-	-
<b>Total</b>					<b>25,415</b>	<b>19,512</b>

## 18. Related party transactions

The amounts shown in note 13 as due from a subsidiary undertaking relate to Learning through Landscapes Limited.

## 19. Net assets by fund

2024	Unrestricted	Designated	Restricted	Total
	Funds	Funds	Funds	
	£	£	£	£
Fixed assets	10,105	-	-	10,105
Net current assets	59,562	279,000	116,807	455,369
<b>Net assets by Fund</b>	<b>69,667</b>	<b>279,000</b>	<b>116,807</b>	<b>465,474</b>

2023				
Fixed assets	14,670	-	-	14,670
Net current assets	63,414	279,000	21,513	363,927
<b>Net assets by Fund</b>	<b>78,084</b>	<b>279,000</b>	<b>21,513</b>	<b>378,597</b>

## 20. Movements in funds

The charity's restricted funds comprise of the following unexpended balances held on trust to be applied for specific purposes in future periods.

	1 April	Incoming	Outgoing	Transfers	31 March
	2023	Resources	Resources		2024
	£	£	£	£	£
<b>Restricted funds:</b>					
Welly crowdfunding	208	-	-	-	208
Erasmus+ SEL for Schools	-	15,290	(15,290)	-	-
Erasmus+ Natural Nations	-	327	(327)	-	-
Climate School 180	-	201,945	(85,346)	-	116,599
Climate Ready School Grounds	-	5,000	(5,000)	-	-
Third Sector Fund	-	52,500	(52,500)	-	-
My School, My Planet - North West	12,112	93,814	(105,926)	-	-
My School, My Planet – Walsall	9,193	159,499	(168,692)	-	-
<i>Local School Nature Grants</i>					
-LSNG Phase 4	-	1,000	(1,000)	-	-
-People's Postcode Trust (Scotland)	-	143,796	(143,796)	-	-
-Postcode Neighbourhood Trust (North England)	-	227,175	(227,175)	-	-
-Postcode Places Trust (East England)	-	137,572	(137,572)	-	-
-Postcode Society Trust (South England)	-	233,210	(233,210)	-	-
-Postcode Local Trust (West England)	-	138,295	(138,295)	-	-
-Postcode Community Trust (Wales)	-	151,392	(151,392)	-	-
<b>Total restricted funds</b>	<b>21,513</b>	<b>1,560,815</b>	<b>(1,465,521)</b>	<b>-</b>	<b>116,807</b>
<b>Unrestricted funds:</b>					
<u>Designated Funds:</u>					
Operating expenditure commitments	264,000	-	-	-	264,000
Contingency	15,000	-	-	-	15,000
<u>General funds</u>	78,084	360,682	(369,099)	-	69,667
<b>Total unrestricted funds</b>	<b>357,084</b>	<b>360,682</b>	<b>(369,099)</b>	<b>-</b>	<b>348,667</b>
<b>Total funds</b>	<b>378,597</b>	<b>1,921,497</b>	<b>(1,834,620)</b>	<b>-</b>	<b>465,474</b>

Prior Year	1 April	Incoming	Outgoing	Transfers	31 March
	2022	Resources	Resources		2023
	£	£	£	£	£
<b>Restricted funds:</b>					
Welly crowdfunding	1,283	500	(1,575)	-	208
Erasmus+ SEL for Schools	-	19,753	(19,753)	-	-
Erasmus+ Natural Nations Goes Digital	-	30,338	(30,338)	-	-
Erasmus+ Natural Nations	-	34,106	(34,106)	-	-
Climate Ready School Grounds	-	30,000	(30,000)	-	-
Third Sector Fund	-	52,500	(52,500)	-	-
My School, My Planet - Neston	10,000	-	(10,000)	-	-
My School, My Planet - North West	-	17,243	(5,131)	-	12,112
My School, My Planet - Walsall	-	88,175	(78,982)	-	9,193
<i>Local School Nature Grants</i>					
-LSNG Phase 4	-	11,500	(11,500)	-	-
-People's Postcode Trust (Scotland)	-	150,950	(150,950)	-	-
-Postcode Neighbourhood Trust (North England)	-	236,833	(236,833)	-	-
-Postcode Places Trust (East England)	-	139,869	(139,869)	-	-
-Postcode Society Trust (South England)	-	245,064	(245,064)	-	-
-Postcode Local Trust (West England)	-	149,579	(149,579)	-	-
-Postcode Community Trust (Wales)	-	136,248	(136,248)	-	-
<b>Total restricted funds</b>	<b>11,283</b>	<b>1,342,658</b>	<b>(1,332,428)</b>	<b>-</b>	<b>21,513</b>
Unrestricted funds:					
<u>Designated Funds:</u>					
Operating expenditure commitments	224,000	-	-	40,000	264,000
Contingency	15,000	-	-	-	15,000
<u>General funds</u>	258,238	189,800	(329,954)	(40,000)	78,084
Total unrestricted funds	497,238	189,800	(329,954)	-	357,084
<b>Total funds</b>	<b>508,521</b>	<b>1,532,458</b>	<b>(1,662,382)</b>	<b>-</b>	<b>378,597</b>



### **Purpose of Restricted funds:**

Restricted funds are grants and donations given for specific purposes.

### **Local School Nature Grants**

This restricted funding from the six regional trusts that operate the People's Postcode Lottery in Britain was to support schools across England, Wales and Scotland with equipment and training grants in the 2023/24 financial year.

### **Third Sector Fund**

The Nurturing Nature project is mainly funded by the CYPFEIF (Children, Young People and Families Early Intervention Fund) through the Corra Foundation.

### **Erasmus+ Funding – Social Emotional Learning**

Funded through the European Erasmus programme, the Social Emotional Learning project encouraged and supported emotional learning in children aged between 3 and 6 years old through transforming their school grounds for the benefit of birds.

### **Climate School 180**

Supported by the Allan and Gill Gray Foundation, Climate School 180 is set to run from 2023 to 2026 with 180 schools across the UK, exploring how to support schools to deliver quality climate change education, using the school grounds as a local context for this global issue.

### **My School, My Planet (MSMP) –Walsall and North West**

The My School, My Planet project has continued in Walsall and the North West, with funding from the National Lottery Heritage Fund, the Swire Charitable Trust and Westminster Foundations, empowering pupils to implement practical changes to their school grounds as a positive response to climate change.

### **Climate Ready School Grounds**

Working with Architecture & Design Scotland, this project helped schools to understand and develop their learning estate grounds to do more, to adapt to the anticipated local impacts of climate change, increase biodiversity, improve air quality and encourage community engagement and participation in climate action.

### **Purpose of Designated funds:**

#### **Operating expenditure commitments fund**

The Operating expenditure commitments fund represents the Trust commitments against 'wind up costs' including staff notice, redundancy, lease commitments and a provision for legal costs, whilst the Contingency fund is allocated for any unexpected annual operational costs.

## **21. Control**

The controlling parties are the trustees listed on page 23.