



The Learning through Landscapes Trust Annual Report 2024–25



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Scotland SC038890
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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.



As I write this introduction, my final one as CEO of Learning through Landscapes, I feel a deep sense of pride in all that we have achieved together. Over the past year, we have grown our impact not only through direct work with schools and early years settings, but also by influencing the policies and systems that shape the lives of children and young people across the UK.

Our commitment to ensuring every child has access to high-quality outdoor learning, play, and connection with nature has never been stronger. This year we have made significant strides in policy and advocacy, building on our long-standing relationships with government departments, educational leaders, and environmental bodies. Through our role in projects like the DfE National Education Nature Park and our Climate 180 project, we are demonstrating how evidenced-based outdoor learning and improved school grounds can help address the triple crises of climate, nature, and wellbeing.

I am particularly proud of how we have begun to embed our evidence and expertise into national conversations. Outdoor learning is increasingly recognised as a vital part of a child's education, not just a 'nice to have'. By engaging with policymakers, we are securing commitments that will outlast any single project and ensure that outdoor learning is fully integrated into the curriculum and the design of school grounds for generations to come.

As I prepare to hand over the leadership of LtL, I am confident that the charity is in a strong position to continue this vital work. Thank you to our partners, supporters, staff, trustees and, most importantly, the educators and children we work with every day. I am proud to have spent the past eight years working alongside the amazing LtL team, reimagining what childhood could look like, one full of nature, play, experiential learning... and, most importantly, fun!

Carley Sefton
(Former CEO)
The Learning through
Landscapes Trust



This has been a year of growth and influence for Learning through Landscapes. We have seen the charity reach more children, schools and early years settings while shaping the policy landscape in ways that will create lasting change. Our role in national initiatives such as the National Education Nature Park, the growing impact of our Climate 180 project, and the large-scale delivery to over 10% of UK schools of Local School Nature Grants reflects the credibility and expertise LtL now brings to the table.

The Board is proud of the clarity of vision set out in the new business plan, which will launch next year. It will strengthen our focus on early years, inclusion and climate education while ensuring we remain financially sustainable and equipped to respond to the needs of schools and children.

We are deeply proud of the impact the LtL team has delivered this year. From influencing government policy to supporting educators on the ground, their dedication and passion are evident in every project, every training session and every conversation with schools. We know that this work is not easy. Schools and early years settings face immense pressures and yet the LtL team continues to offer solutions that inspire and empower educators, always with children's needs at the centre.

On behalf of the trustees, I would like to thank the entire LtL team for their passion and dedication. I would also like to pay tribute to Carley. Under her leadership the charity has become a respected voice in national policy, a trusted partner for schools, and a champion for every child's right to play and learn outdoors.

We are excited for the next chapter of Learning through Landscapes and are confident the charity is in an excellent position to deliver even greater impact and growth in the years to come.

Juno Hollyhock
Chair of the Board



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;
- 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 as 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 UK schools and
early years settings
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 · CAPE · Cool Schools · Instituto Alana · Movimento Bloom · National Park Trust · Nature Play WA · Naturskolan i Lund · Play Scotland · Scottish Government (Scottish Outdoor Learning Strategic Working Group, SOLSWG) · South Downs · UNICEF

Funders and Supporters

Allan & Gill Gray Philanthropies · Corra Foundation · 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 Natural History Museum

Education Policy and Infrastructure Programme

This three-year initiative is focused on driving meaningful change in the legislation, policy, and guidance governing school grounds across all four UK nations. Much of the primary legislation relates to school premises, particularly outdoor spaces. The Regulations date back to the 1960s and 1970s, with only limited updates in the mid-2000s. Since then, our education systems and societal priorities have evolved significantly. We now face a climate and nature emergency, and children's access to safe outdoor spaces for learning, play, and sport has declined markedly.

In partnership with the Education Policy Institute, we hosted two national roundtable events, joined by Steven Morgan MP, Minister for Early Education. These sessions brought together key stakeholders to shape a shared vision and strategy for the future of school grounds. We envisioned a future for school grounds that responds to the climate crisis, supports community wellbeing, and enhances outdoor learning opportunities. The report is available [on our website](#).

In Scotland, we continued our advocacy work to influence the long-delayed consultation on new school premises regulations. A major milestone was the completion of the Scottish School Grounds Survey 2025, which provided robust new data to inform policy discussions at the government level.

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

Cool Schools was a multi-discipline research project analysing the co-benefits of implementing nature-based solutions in school grounds in response to climate change. The project ran from March 2022 to February 2025 with LtL represented on the Advisory Board. Key findings from the research included:


- Schoolyards represent a valuable opportunity to enhance urban biodiversity and stop its decline as they increase connections between green areas within cities.
- First results show a consistent protective effect of school green spaces on the total of difficulties and hyperactivity or inattention symptoms.
- The quality of stakeholders' engagement is fundamental from a justice and inclusion perspective.

Climate School 180

2024-2025 was the second year of generous funding by the Allan & Gill Gray Philanthropies for our Climate Education and Action project. This initiative focuses on learning what quality climate change education looks like, and how school grounds can support climate action as part of a learning process. We have partnered with Stirling University, who have taken forward early learning from our staff development programme and fed back into our schools training programme.

Over this period, we have received 154 applications from primary and secondary schools across four rounds, with over 300 staff signed up for the CS180 online training. With the support of a LtL Delivery and Training Officer, each participating school will undergo a school grounds climate audit, receive a half-day staff workshop, and a four-month follow-up.

Climate School 180 continues to lay the foundations for schools to develop climate adapted and nature rich spaces, alongside threading the themes of climate science, social and personal impacts across the curriculum, whilst actively developing nature-based solutions in school grounds.



"The training has cemented our intention to make sure that sustainability and high-quality climate education are woven through everything we do at Tindal."

Claire Smith
Operations Manager,
Ark Tindal Primary Academy

Outdoor Classroom Day

In 2023, Learning through Landscapes proudly took on the stewardship of Outdoor Classroom Day, a global campaign we'd already supported for over ten years. With more than 12.5 million children having taken part to date, the movement continues to inspire schools to embrace the benefits of outdoor learning. The campaign runs twice a year, with schools around the world joining in on 23 May and 7 November in 2024.

Led by educators and supported by a network of NGOs across the globe, Outdoor Classroom Day has reached over 120,000 schools in more than 150 countries. It empowers teachers to take learning beyond the classroom and embed outdoor experiences into everyday teaching. As we look ahead, we're excited to grow the campaign and share global experiences, practical resources, and inspiring stories from schools championing outdoor learning around the world.

Nurturing Nature

We have delivered the Nurturing Nature: Family Learning in Local Greenspace course for over 12 years, working alongside staff and families in early years settings across Scotland. The project focuses on the power of interactions between children, staff and caregivers in nature to engage and inspire families, building relationships and developing real-world skills.

We wanted to ensure that this successful in-person project had a broader, sustained legacy so have spent the last year working across the whole of Scotland, offering courses in collaboration with local authorities to provide staff training to early years practitioners to build their skills in using outdoor spaces to support families. Training events have had an enormous impact, raising the engagement with individual families by over 250% compared to the previous year whilst embedding knowledge within settings and building staff confidence with using local greenspace to facilitate play interventions with their families.

We are delighted to continue working with Corra Foundation (Children, Young People, Families and Early Intervention & Adult Learning and Empowering Communities Fund) in 2025/2026 and will deliver more training events in Local Authorities alongside targeted in-person support for settings; to work effectively with families, access their local environments and create a sense of belonging in their community.



Sensory Explorations of Nature in School Environments

Sensory Explorations of Nature in School Environments (SENSE) concluded in early 2025. This research project, a partnership between Open University, Edinburgh University and LtL explored the importance of touch in exploring nature, and how digital/mechanical devices can replicate that 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.

You can read the learning on the dedicated [SENSE website](#).

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 8 of our LSNG programme, delivered between April 2024 and March 2025, we awarded 525 grants. While this was fewer than the previous year, the continued support and encouragement from the People's Postcode Lottery enabled us to expand our LSNG XL initiative — a year-long programme designed for schools that have previously received an LSNG grant. As part of this enhanced offer, we awarded 24 LSNG XL grants.

Currently in Phase 9 of the programme, we have awarded 464 grants and further expanded the LSNG XL initiative with 36 year-long programmes. Each year, we continue to build on the success of these initiatives, further enhancing outdoor learning opportunities for schools across Great Britain.

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



Climate Ready School Grounds

Our Climate Ready School Grounds project explored how nature-based adaptations can be applied in school grounds. Working in partnership with Architecture & Design Scotland, this year-long project examined opportunities on both new build sites with architects and landscape architects, as well as renovations of existing sites led by school communities. We are proud to say that the vision and advice this programme created has been accepted into Scottish policy and has been picked up by many other schools and organisations across the UK.

Climate Ready School Grounds highlighted the opportunity for learners to be fully involved in decision making and implementing changes, creating living laboratories which will evolve over time as the learners, and our climate, continue to change. This paved the way for our Climate School 180 project, where we have sought to explore the educational benefits and policy changes required to truly transform climate education and school grounds.

National Education Nature Park

The National Education Nature Park (Nature Park) continues to grow with more than 1 in 5 schools in England now registered on the programme. The Nature Park has been commissioned by the Department for Education as part of their sustainability and climate change strategy. It is led by the Natural History Museum with the RHS leading the delivery on the ground.

LtL staff are located in the West and East Midlands as well as leading the early years aspects of the project. The RHS team covers the remaining areas of England with everyone working closely together to ensure all schools are supported throughout the country.

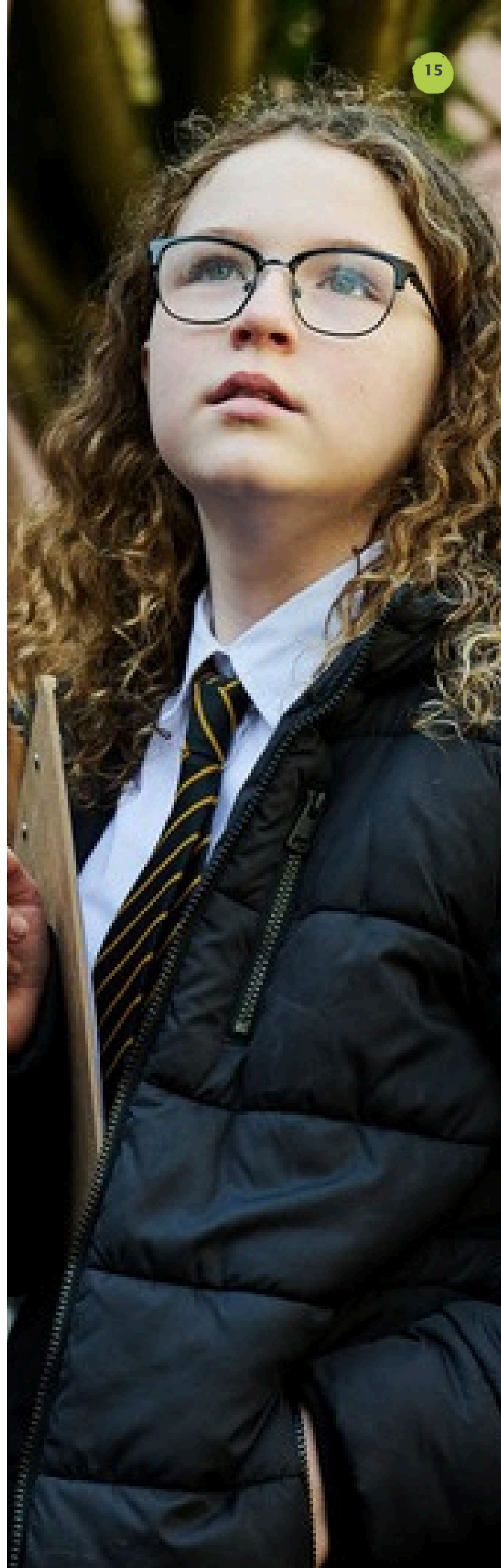
Schools have been mapping their site boundaries and habitats onto a digital platform with the results being shown on a country-wide map on the project's home page. Pupils then plan changes to their grounds to help increase biodiversity with targeted grants from the DfE reaching those most in need. These changes are now being seen across England and include new ponds, vertical planting and raised beds.

Scottish School Grounds Survey

In partnership with Nature Scot and Play Scotland, we repeated our 2005 survey of school grounds in Scotland. Authored again by Professor John McKendrick, this survey sought information about the physical spaces and the use for learning, sport and play.

Over 40% of Scottish schools volunteered their time to answer over 60 questions, a reflection of the value that schools place on the outdoor spaces they have. The survey will offer a unique comparison of what has changed in all things school grounds over the last 20 years, a time of significant change in education, play, health, climate and nature policy and practice.

The full report is in its final stages of review and will be launched in Autumn 2025. Our earlier short report, launched in June, has already gained traction at the highest level in Scottish Government.



Training and Consultancy

In 2024-25, our training and consultancy services continued to support schools, early years settings, and education partners across the UK and beyond. We delivered a wide range of in-person sessions, from one-off twilight workshops and advisory visits to multi-day programmes and long-term partnerships. Our work spanned urban and rural settings, with a strong presence in Scotland and growing demand across England, Wales, and internationally.

We worked with individual schools and nurseries, as well as local authorities and multi-academy trusts. This year's delivery included a rich mix of topics, from fire lighting and outdoor maths to playtime transformation and whole-school approaches to outdoor learning.

While in-person training remains the core of our offer, we continue to complement this with online training and membership services. These digital channels are helping us reach more educators with flexible, accessible support, and this is an area we're committed to developing further.

Our consultancy and training work is not only a key source of income but also a vital way we embed outdoor learning into everyday practice. We're proud of the impact we've made this year and grateful to the schools, settings, and partners who have worked with us to bring learning outdoors.



Forest Kindergarten

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 2024-25, we ran six courses. Improvements to the assessment process, using our online platform to create a user-friendly experience for participants to submit work, have been well received by both assessors and participants. This approach was commended during our recent systems verification assessment with the awarding body.

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.

“ *Forest Kindergarten sessions are my favourite part of the week. We feel calmer when we are in the open air and are becoming more confident each week. The sessions are improving not just the children's mental health but ours too!*

I am delighted that my feedback to other staff who work higher up in the school, the response from the children, and the feedback from parents now means that Forest sessions are being introduced across the whole of the school.

— Forest Kindergarten Leader course attendee



Accreditation

Our LtL Professional Accreditation programme remains a cornerstone of our work to grow and support high-quality outdoor learning and play. This year, we delivered a two-day training course in Thatcham, Berkshire, welcoming both new staff and external participants into the programme.

The LtL Accredited Network continues to expand, bringing together a diverse group of skilled professionals, trained and approved by Learning through Landscapes. With backgrounds in education and landscape design, these individuals help us extend our reach and impact across the UK. They deliver training and advice, supporting the schools and early years settings we work with.

This trusted network enables us to deliver projects of varying scale and geography with consistency and quality. Whether working independently or as part of larger programmes, Accredited Network members play a vital role in embedding outdoor learning into everyday practice.

Communications

Between April 2024 and March 2025, over 260,000 people visited the Learning through Landscapes website — a significant increase on the previous year. Our most visited pages remained the Local School Nature Grants and Outdoor Lesson Ideas. This reflects the increasing demand from educators for practical, accessible support to take learning outdoors.

Our monthly email newsletter continues to be a valued source of updates for nearly 20,000 subscribers, sharing news, resources, training opportunities, and inspiring stories from across our network.

In December 2024, we made the decision to step away from the social media platform X (formerly Twitter), as it's no longer aligned with our organisational values. We continue to maintain a strong presence on Facebook and are expanding our reach through Instagram, LinkedIn, and Bluesky.

We published eight new blog posts during the year, exploring the benefits of outdoor learning and play for both children and staff, and highlighting the growing importance of climate education. These stories continue to help educators feel informed, inspired, and supported in their work.

Conferences and Events

In 2024-25, we spoke at the following conferences and events:

Education Estates · South Lanarkshire Learning for Sustainability Teacher Gathering · Rethinking Childhood (LtL, Landscape Institute) · Thrive Outdoors Conference · Education Policy Institute webinar and roundtables · Climate Action Wales · N&G Industry Australia · International Schools Webinar · Centre for Young Lives: Raising the Nation Play Commission · Climate Futures · Rethinking Childhood Conference · Land Trust 20th Anniversary celebrations · Nature Based Early Learning · National Day Nurseries Association · Childcare Choices

Equality, Diversity and Inclusion

This year has seen an increased capacity for EDI work at LtL building on groundwork led by Ali Aspin, alongside a growing need to recognise and account for the barriers in our sector. To better understand who we are, we collected data from our staff team in October to paint a more nuanced picture.

Following this, the Management Team agreed to an EDI training segment at the following staff training away days, and to include EDI responsibility in a post in the future. Based on the data, staff were offered a training session on Gender to improve their confidence. The training reflected that staff are well-aligned with LtL's values.

Following themes arising at the away day, we opened the floor to staff for sharing feedback and concerns around neurodiversity in the workplace, a theme that will continue into the next year for LtL. Expect to see deeper work on policy, practice and strategy to support a more robust, data-driven approach to EDI in the workplace.

"LtL colleagues are OPEN to having introspective, deep and interesting conversations. Open to learn, change, and adapt!"

[Anonymous feedback from the training session]





The Learning through Landscapes Trust Trustees' Report 2024–25

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 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

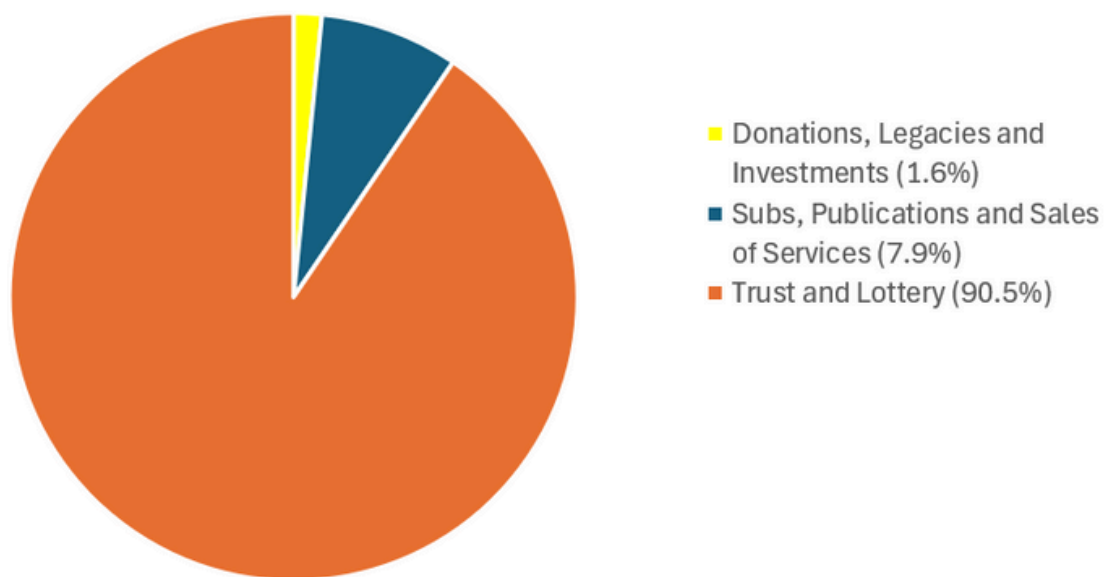
The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, and the Memorandum and Articles of Association. The Trustees have adopted the provisions of the Statement of Recommended 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

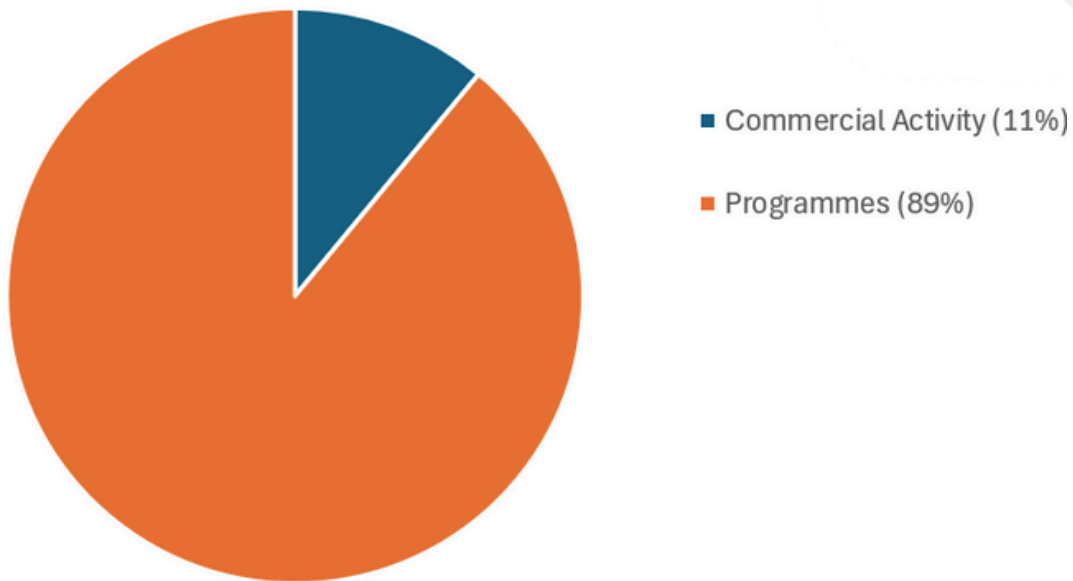
The surplus for the year amounted to £176,190 (2024 deficit: £86,877). Learning through Landscapes has a long track record of successful bids for large-scale projects, so that in any given year the majority of turnover is accounted for by a handful of programmes.

Sources of income in 2024/25
£1,927,937



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. Turnover was slightly increased to £1,927,937 (2024: £1,921,497) whilst staff costs reduced to £942K (2024: £996K). The average monthly number of employees increased from 31 to 37.

Areas of Expenditure 2024/25 £1,751,747



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 £641.5K in unrestricted reserves at 31 March 2025, compared with £348.7K at 31 March 2024.

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 2025-26, 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 2025 were £641,457 representing 6.6 months of operational costs budgeted for the 2025/26 financial year of £1,168,990. 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 has 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 2024/25 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 34th year of operation of Learning through Landscapes, the 28th year of operation of LtL Scotland, and the 16th 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
Gill Francis
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.

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 Eastleigh and Stirling. The Eastleigh office functions as the head office and one third of the staff are based there. As at 31/03/25 the Trust employed 35 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.

The Trust continues to benefit from deeply committed and professional staff. This year has seen an HR issue relating to an ex-staff member; however the Trustees and Management Team remain confident of the long-term outcome. The Charity Commission has confirmed their confidence in our approach.

Key Management Personnel

The company directors are listed on the page 26. 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

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.

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.

Sustainability

LtL is committed to our wider responsibilities as an organisation and we aim to reduce our environmental impact in as many ways as possible. In late 2024 we undertook a carbon and environmental impact assessment in partnership with Stirling Council and Stirling University. This process identified that we face significant challenges in reducing our carbon emissions.

Our two worst areas are around our travel and the heating of our office buildings, both of which are poorly insulated. As an organisation visiting schools daily and operating nationally, our travel is significant. We also do on occasion fly between countries in the course of our work. In addition, this process raised questions around our choice of suppliers and level of waste from single or low-use items (e.g. printing paper, resources on courses etc).

Ongoing, LtL is committed to finding lower energy consuming offices, and this has started with a move in Easter 2025 to our new head office in Eastleigh, Hampshire.

We have worked with staff at our away day events to continue to highlight the issue, and continue to explore options and ideas around hybrid or electric cars, and to remind all of us of the importance of being aware of our environment.

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 continued our Cyber Security Awareness as core training for all staff to enhance our IT resilience as well as updating some systems. Our systems have proved resilient so far, but we will continue to invest where needed to remain secure.

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:



Matt Robinson,
Secretary

16 October 2025

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 2025 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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: 14th October 2025

Statement of Financial Activities for the year ended 31 March 2025

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(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		Restated
					2025	2024
		£	£	£	£	£
<u>Incoming resources</u>						
Incoming resources from donations and legacies	2	364			364	331
Incoming resources from charitable activities	3	669,386		1,227,763	1,897,149	1,905,578
Incoming resources from investments	4	30,424			30,424	16,258
<u>Total incoming resources</u>		700,174	-	1,227,763	1,927,937	1,922,167
<u>Resources expended</u>						
Raising funds	5	4	-	-	4	4,418
Cost of charitable activities	6	523,980	-	1,227,763	1,751,743	1,831,142
<u>Total resources expended</u>		523,984	-	1,227,763	1,751,747	1,835,290
<u>Net income/ (expenditure)</u>		176,190	-	-	176,190	86,877
Transfers between funds	20	1,599	115,000	(116,599)	-	-
<u>Net movement in funds</u>		177,789	115,000	(116,599)	176,190	86,877

<u>Reconciliation of Funds</u>						
<u>Total funds brought forward</u>	20	69,667	279,000	116,807	465,474	378,597
<u>Total funds carried forward</u>	20	247,456	394,000	208	641,664	465,474

The notes on pages 40 to 51 form part of these financial statements.

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	6,843	10,103
Investments	11	2	2
Total fixed assets		6,845	10,105
Current assets			
Stocks	12	4,547	5,132
Debtors	13	104,944	238,932
Cash at bank		1,160,466	866,700
		1,269,957	1,110,764
Creditors: amounts falling due within one year	14	(635,138)	(655,395)
Net current assets		634,821	455,369
Net assets		641,664	465,474
Restricted funds	20	208	116,807
Unrestricted funds			
Designated funds	20	394,000	279,000
General funds	20	247,456	69,667
Total Funds	20	641,664	465,474

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 29th October 2025 and signed on their behalf by:



Juno Hollyhock
Trustee



Catherine Beith
Trustee

Company Registration Number 02485660

The notes on pages 40 to 51 form part of these financial statements.

Statement of Cash Flows for the year ended 31 March 2025

	2025		2024
			£
Net cash inflow/(outflow) from operating activities	266,362		723
Cashflows from investing activities			
Interest received	30,424		16,468
Payments to acquire tangible fixed assets	(3,020)		(4,494)
Net Cash provided by/(used in) investing activities	27,404		11,974
Change in cash and cash equivalents in the year	293,766		12,697
Cash and cash equivalents at the beginning of the year	866,700		854,003
Cash and cash equivalents at the end of the year	1,160,466		866,700

Notes to Statement of Cash Flows

	2025		2024
	£		£
Reconciliation of net income/(expenditure to net cash inflow/(outflow) from operating activities			
Net income/(expenditure)	176,190		86,877
Decrease/(increase) in debtors	133,990		(109,173)
(Decrease) in creditors	(20,259)		27,140
Depreciation	6,280		9,059
Interest received	(30,424)		(16,405)
(Increase)/decrease in stock	585		3,225
Net cash (outflow) from operating activities	266,362		723

	01/04/2024	Cashflows	31/03/2025
	£	£	£
Analysis of changes in net cash resources			
Cash at bank and in hand	866,700	293,766	1,160,466

Notes to the Financial Statements for the year ended 31 March 2025

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 2025. 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: The Point, Leigh Road, Eastleigh, Hampshire, SO50 9DE.

2. Analysis of incoming resources from donations and legacies

	Unrestricted		Restricted		Total		Total
	Funds		Funds		2025		2024
	£		£		£		£
Voluntary income							
Donations general purpose grants	364		-		364		331
Legacies			-				-
Total incoming resources from donations and legacies	364		-		364		331

In 2025 £364 of donations and legacies income was for unrestricted use (2024: £331), while £Nil was restricted to specific purposes (2024: £Nil).

3. Analysis of incoming resources from charitable activities

	Unrestricted		Restricted		Total		Total Restated
	Funds		Funds		2025		2024
	£		£		£		£
Income from consultancy and other fees	29,921		-		29,921		12,453
Membership and Publications income	5,624		-		5,624		6,361
Training and conference income	116,632		-		116,632		124,569
Programme funding	517,209		1,227,763		1,744,972		1,762,195
Total charitable activity income	669,386		1,227,763		1,897,149		1,905,578

The incoming resources from charitable activity were £1,897,149 (2024: £1,905,578) of which £669,386 (2024: £344,594) was for unrestricted funds and the balance of £1,227,763 (2024: £1,560,983) was for restricted funds.

4. Analysis of incoming resources from investments

	Unrestricted		Restricted		Total		Total Restated
	Funds		Funds		2025		2024
	£		£		£		£
Bank interest	30,424		-		30,424		16,258
Total investment income	30,424		-		30,424		16,258

In 2025 all £30,424 (2024: £16,258) of investment income was attributable to unrestricted income funds.

5. Analysis of costs of raising funds

		Allocation of	Total	Total Restated
	Direct Costs	Support Costs	2025	2024
	£	£	£	£
Fundraising Campaigns	0	4	4	4,148
Cost of raising funds	0	4	4	4,148

All costs of raising funds related to unrestricted funds apart from £Nil (2024: £Nil) which related to restricted funds.

6. Analysis of costs of charitable activities

	Project	Other Direct	Allocation of	Total	Total Restated
	Awards	Costs	Support Costs		2024
	£	£	£		£
Consultancy and other fees	-	12,085	1,930	14,015	14,280
Membership and Publications	-	4,396	62	4,458	782
Training and Conferences	-	65,069	109,846	174,915	135,841
Programmes	338,180	745,510	445,445	1,529,135	1,650,359
Other costs		19,682	9,538	29,220	29,880
Cost of charitable activities	338,180	846,742	566,821	1,751,743	1,831,142

All costs of charitable expenditure related to restricted funds apart from £523,980 (2024: £365,453) of expenditure which related to unrestricted funds.

Project Award costs were paid to 977 schools (2024; 768) and settings throughout the UK.

Analysis of other costs

	2025	2024
	£	£
Legal and Professional fees	10,274	12,487
Audit fees	8,350	10,400
Cost of trustee meetings	1,058	1,168
Allocation of support costs	9,538	5,825
Total governance costs	29,220	29,880

7. Apportionment of Support Costs

	Fund-raising	Consultancy & other Fee	Membership & Publications	Training & Conferences	Programmes	Governance	Total	Total Restated
	Costs	Costs	Costs	Costs	Costs	Costs	2025	2024
	£	£	£	£	£	£	£	£
Premises	-	84	-	5,718	22,445	485	28,732	29,266
Travel	-	-	-	-	-	-	-	-
Central Services	-	1,406	-	95,465	374,732	8,091	479,694	331,053
Marketing and Communications	3	216	41	841	12,588	219	13,908	60,292
Information Technology	-	109	-	7,368	28,929	625	37,031	44,725
Depreciation	1	115	22	452	6,748	118	7,456	9,059
Total Support Costs	4	1,930	63	109,844	445,442	9,538	566,821	474,395

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 £8,350 (2024:£8,000) and accountancy services of £Nil (2024:£2,400).

8. Employee information

	2025		2024
	£		£
Wages and salaries	801,552		847,839
Social security costs	62,812		61,405
Pension costs	77,845		81,788
Termination payments	-		4,494
Total Staff Costs	942,209		995,526

	2025		2024
The average number of employees during the year was as follows:	34		37

One employee earned more than £60,000 per annum (2024: 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 £277,648 (2024: 263,498).

No remuneration was paid to, or waived by, any trustee during the year (2024: £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 £77,845 (2024: £81,788).

10. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2024	6,508	52,701	59,209
Additions	-	3,020	3,020
Disposals	-	-	-
At 31 March 2025	6,508	55,721	62,229
Accumulated depreciation			
At 1 April 2024	5,739	43,367	49,106
Charge for the year	769	5,510	6,279
Depreciation on disposals	-	-	-
At 31 March 2025	6,508	48,878	55,385
Net book value at 31 March 2025	0	6,843	6,843
Net book value at 31 March 2024	769	9,334	10,103

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

	2025		2024
	£		£
Stocks of literature and visual materials for resale	4,547		5,132

13. Debtors

	2025		2024
	£		£
Trade debtors	95,593		148,667
Amounts due from subsidiary undertaking	-		5,862
Other debtors	1,382		3,319
Prepayments & accrued income	7,969		81,084
Total	104,944		238,932

All amounts are due within one year.

14. Creditors: amounts falling due within one year

	2025		2024
	£		£
Trade Creditors	27,574		43,266
Taxation and social security	53,405		40,145
Other creditors	6,114		14,332
Accruals & deferred income	548,044		557,652
Total	635,137		655,395

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 2024	523,432
Amounts released from deferred income	(523,432)
Amounts deferred this year	<u>526,122</u>
Deferred income at 31 March 2025	<u>526,122</u>

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 £2,562 (2024: £2,878) remuneration in connection with her work for the Trust on the School Playing Fields Advisory Panel.

Trustees were reimbursed expenses totalling £Nil solely for travel costs incurred in attending meetings (2024: £466).

16. Capital commitments

There were no capital commitments at either 31 March 2025 or 31 March 2024.

17. Operating leases

As at 31 March 2025, the Trust had annual commitments under non-cancellable operating leases as set out below:

					2025		2024
					£		£
Operating leases which expire							
In one year					3,602		25,415
In two to five years					26,391		-
More than five years					-		-
Total					29,993		25,415

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

2025	Unrestricted		Designated		Restricted		Total
	Funds		Funds		Funds		
	£		£		£		£
Fixed assets	6,845		-		-		6,845
Net current assets	240,612		394,000		208		634,820
Net assets by Fund	247,458		394,000		208		641,665

2024							
Fixed assets	10,105		-		-		10,105
Net current assets	59,562		279,000		116,807		455,369
Net assets by Fund	69,667		279,000		116,807		465,474

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
	2024	Resources	Resources		2025
	£	£	£	£	£
Restricted funds:					
Welly crowdfunding	208	-	-	-	208
Climate School 180	116,599			(116,599)	-
Third Sector Fund	-	44,445	(44,445)	-	-
My School, My Planet - North West	-	130,827	(130,827)	-	-
My School, My Planet – Walsall	-	13,715	(13,715)	-	-
<u>Local School Nature Grants</u>					
-People's Postcode Trust (Scotland)	-	163,523	(163,523)	-	-
-Postcode Neighbourhood Trust (North England)	-	202,404	(202,404)	-	-
-Postcode Places Trust (East England)	-	163,023	(163,023)	-	-
-Postcode Society Trust (South England)	-	193,773	(193,773)	-	-
-Postcode Local Trust (West England)	-	159,529	(159,529)	-	-
-Postcode Community Trust (Wales)	-	156,523	(156,523)	-	-
Total restricted funds	116,807	1,227,763	1,227,763	(116,599)	208
Unrestricted funds:					
<u>Designated Funds:</u>					
Operating expenditure commitments	264,000			115,000	379,000
Contingency	15,000			-	15,000
<u>General funds</u>	69,667	700,175	(523,984)	1,599	247,457
Total unrestricted funds	348,667	700,175	(523,984)	116,599	641,456
Total funds	465,474	1,927,937	(1,751,747)	-	641,665

Prior year	1 April	Incoming	Outgoing	Transfers	31 March
	2023	Resources	Resources		2024
	£	£	£	£	£
Restricted funds:					
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)	-	-
<u>Local School Nature Grants</u>					
-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)	-	-
Total restricted funds	21,513	1,560,815	(1,465,521)	-	116,807

Unrestricted funds:					
<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
Total unrestricted funds	357,084	360,682	(369,099)	-	348,667
Total funds	378,597	1,921,497	(1,834,620)	-	465,474

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 2024/25 financial year.

National Education Nature Park

This project sees LtL responsible for two geographic areas for delivery (East and West Midlands), plus development of early years resources for the project. The team employed by LtL is directly engaged with project leaders in Royal Horticultural Society and Natural History Museum.

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.

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 26.

22. Restatement of comparatives

Following a review of staff cost allocation practices the Trustees concluded that LtL's underlying cost structure would be better reflected if the costs of key management personnel were included solely in support costs under the heading 'central services' rather than being allocated in part to direct project delivery. Reported support costs are higher, and direct costs lower in consequence. This change of policy has no effect on the reported surplus for the year. For consistency the comparative allocations for 2023/24 have been restated as though the new policy had applied in that year too.