

The Learning through Landscapes Trust

Annual Report

2021–22




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Company number 02485660



Contents

Annual Report

Introduction	3
Heritage, Vision and Mission	5
Our Values	7
Our Six Principles of Outdoor Learning and Play	8
Projects	
Partners, Funders and Supporters	9
Overviews	10
Our Work in Scotland	18
Training and Consultancy	21
International School Grounds Alliance Conference	23
Trustees' Report	24
Who We Are, What We Do	25
Financial Review and Reserves Policy	28
Structure, Governance and Management	31
Auditor's Report	37
Financial Statements	42



COVID-19 was the main narrative of last year's annual report. As we reflect on this year's achievements, we still feel the impact of the pandemic on the children and teachers we work with.

January 2022 finally saw us host the postponed 2020 International School Grounds Alliance conference. Unfortunately, due to the ongoing pandemic we had to make the difficult decision to host the conference virtually. Our brilliant team coordinated over 35 sessions led by sector leaders and academics from around the world, attended by over 180 delegates.

Coming together and sharing knowledge has always been at the heart of Learning through Landscape's work.

The conference was an excellent example of how learning from peers around the world, especially as they tackle big subjects in education like climate change, sustainability and diversity and inclusion, can impact our work and develop best practice across LtL and our partners.

We have been pleased to see the importance of outdoor learning and play increasingly recognised at a governmental level throughout this year in the home nations.

After years of development, the Curriculum for Wales brings a new era of education to Wales and has highlighted the importance of outdoor learning in numerous areas of the strategy:

"Learning outdoors can lead to high levels of well-being, confidence and engagement. Being outdoors supports social, emotional, spiritual and physical development, as well as providing authentic opportunities for learners to develop and consolidate cross-curricular skills."

We are members of the Ministerial Play Review for Wales and are excited to see where we can continue to support policy development in this area.

2021 saw the new implementation framework set out following the OECD's curriculum for excellence review. While we see Education Scotland undergoing large reforms, we are delighted they continue their commitment and promotion of the benefit of outdoor learning and play by placing the United Nations Sustainable Development Goals and rights of the child at the heart of their work.

In October we were invited by the Department for Education to the round table event to launch their National Education Nature Park and Climate Leaders Awards.

The rapid evidence review put together to support these new initiatives across England referenced LtL's work, and we are hopeful that these important new developments will help embed outdoor learning in schools.

The vast majority of LtL's resources remain devoted to practical action: improving school grounds and training teachers to use them effectively in the curriculum and for children's wellbeing.

Thanks to continued support from the players of the People's Postcode Lottery our Local Schools Nature Grant programme grew again this year to help 625 schools and their teachers get more out of their school grounds. Our My School, My Planet programme which helps children understand climate change and biodiversity loss was successfully piloted last year and has attracted funding from the Heritage Lottery Fund in several parts of the country. We are most grateful to these and our many other funders for their continued confidence in us. A complete list of our funders can be found on page 9 of this report.

We have made a concerted effort to grow our income from training and consultancy. The legacies of the pandemic provided a stiff headwind but we are pleased to have achieved a 210% increase in training turnover. This is both a welcome endorsement that we are doing the right thing and also an essential diversification to our grant funded programmes. The drive for growth will continue.

The take up of our ideas remains dominated by early years and primary school settings. We have long believed that we have something powerful to offer secondary school children and this year saw a breakthrough in Scotland and North West England. We have high hopes that pilot projects funded here will lead to major growth in this area.

This year marked the sad passing of one of our founding board members and patron Lord 'Jimmy' Remnant.

Lord Remnant's 32-year commitment to LtL was driven by his understanding of the vital role of experiential learning in child development. This passion along with our other founding trustees helped develop the core philosophy for LtL's work which we still hold so closely today and is the inspiration for all we do.

Speaking to education leaders from across the home nations we cannot ignore the challenges schools are currently facing.

While we understand outdoor learning does not hold all the answers, we will do everything we can to help get teachers and children outdoors developing knowledge and experiencing the benefits of time spent outside which have never felt more important.

David Coleman
Chair of the Board



Carley Sefton (CEO)
The Learning through
Landscapes Trust



Heritage, Mission and Vision

We help children and young people to connect with nature, become more active, learn outdoors and have fun.

Learning through Landscapes (LtL) was founded in 1990 with the aim of improving the quality and use of land surrounding schools, to encourage a better use of existing resources for learning, and to enhance the environment within which learning takes place.

With offices in England and Scotland and staff based across the UK, our team and our accredited network of outdoor learning experts have the capacity to work nationally and internationally.

Our unrivaled 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.



Our Vision

Our vision is a society where the benefits of regular time outdoors are valued and appreciated, and outdoor learning, play and connection with nature is recognised as a fundamental part of education, at every stage, for every child and young person.

Our Mission

We inspire and enable positive outdoor experiences through cultural change, and the transformation of school grounds and outdoor community spaces. In so doing, we encourage greater appreciation of the environment and access to nature.

Our work is underpinned by a drive to improve the mental health and wellbeing of children and young people through connection to nature and, where possible, we encourage young people to have a say in the way their grounds are used and improved. As a result, they learn to create and look after something valuable; their self-esteem grows and their behaviour improves, along with their potential to learn and achieve.

We achieve our mission by training, education and advocacy, and a professional approach to our charitable operation.



Our Values

Our vision is a society where the benefits of regular time outdoors are valued and appreciated, and outdoor learning, play and connection with nature is recognised as a fundamental part of education, at every stage, for every child and young person.

Influential

Since 1990 we have been developing practical experience and professional know-how. This gives credibility to our advocacy for change in the policy environment and to our innovative approaches.

Empowering

We work with others to help them achieve their potential and to find a personal response to their own needs.

Inspiring

We motivate others through sharing great ideas and inspiring the 'art of the possible'.

Participative

When striving for physical or cultural change our core approach is to participate with, listen and respond to the voices of those impacted.

Scientific

We believe that practice should be research-led. We devise projects that embed and promote the importance of scientific enquiry through partnership, practice and education.

Sustainable

At the heart of everything we do is a vision of sustainability and effective use of resources.



Our Six Principles of Outdoor Learning and Play

1

Outdoor Learning, Play And Connection With Nature Should Be Available And Accessible For Every Child And Young Person In Every School

Outdoor learning, play and connection with nature is an essential part of education for all. We understand that many disadvantaged children are less likely to have access to this. Our work reduces inequality by ensuring access to well-designed school grounds for all, informed by the needs, ideas and aspirations of the children and young people who will use these spaces.

2

Outdoor Learning Should Be Fully Integrated Into A School's Curriculum

Blending subject-specific knowledge with context-specific experiences in the outdoor environment supports children and young people to acquire deeper meaning, increase motivation and support their wellbeing. Our programmes support educators to deliver high-quality outdoor learning.

3

All Children And Young People Should Have Access To High-Quality Outdoor Play

Children and young people deserve and benefit from extended periods of play during every school day. These periods of play should be a protected part of every school day. Our programmes give children and young people opportunities to play in challenging, adventurous, and enriching environments that incorporate natural elements.

4

The Natural World Should Be At The Heart Of All School Grounds

All school grounds should provide children and young people with enriching opportunities to connect with nature. Our programmes encourage them to appreciate the natural world, become stewards of the environment and protect the future health of their planet.

5

The Whole Of The School Grounds Should Be An Outdoor Classroom

All outdoor elements, including tarmac, paving, brick walls and sand pits provide space and resources for learning alongside the natural world. The entire school grounds are an outdoor classroom and no limits should be set on what is used for teaching and learning outdoors.

6

School Grounds Should Be Designed For The Future And Made To Last.

Planned changes to school grounds should engage the whole school community, consider the entire site and the multiple ways it can be used. In our programmes we encourage educators to consider the long-term use, design and management of school grounds and underpin these decisions with the United Nation's Global Sustainable Development Goals.

Projects

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

Project Partners and Consultants

Bird Life Malta | Birdlife Slovakia | Consiglio Nazionale Delle Richerche, Italy | Imperial College London | INAK, Slovakia | Leicester City Council | Living Classrooms | Louder than Words | Lund University (Lunds Universitet) | MGARR primary school, Malta | Milanta Spain | Ministry of Education, Malta | Museo di Storia Naturale Della Maremma, Italy | Naturskolan i Lund | Semble | Sociedad Española de Ornitología (SEO – Birdlife Spain) | South Downs National Park Trust | St Alban's Church of England Aided Primary School | Strom zivota, Slovakia | Swedish University of Agriculture | The Open University | The University of Aberdeen | The University of Presov, Slovakia | The Wildlife Gardening Forum | UK Pollinator Monitoring Scheme | Univerzita Konstantina Filozofa v Nitre, Slovakia | VITA XXI SLP, Spain

Funders and Supporters

Corra Foundation | DEFRA | Engineering and Physical Sciences Research Council (EPSRC) | Erasmus+ | Glasgow City Council | Hampshire County Council | Inspiring Scotland | International School Grounds Alliance (ISGA) | Muddy Puddles | National Geographic | National Lottery Heritage Fund | 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 | RSPB | Scottish Natural Heritage (SNH), now known as Nature Scot | The Balcombe Charitable Trust | The City Bridge Trust | The Department for Education | The Eden Project | The Erasmus Programme | ICE Futures Charitable Trust | The Land Trusts | The Met Office | The National Trust | The Royal Society of Wildlife Trust | The Scottish Government | The Sir John Laing Charitable Trust | Unilever | William Grant Foundation | Woodland Trust



Bioprofiles

Bioprofiles was a two-year project funded by Erasmus+ and led by INAK Slovakia, working with 24 secondary schools across 4 countries to enhance environmental education and develop fieldwork techniques.

During 2021 – 22 the project worked with 24 teachers from across Europe taking part in action research to test activities, resulting in resources that can be found [on the Ltl website](#).

South Downs National Park Competition

This project was delivered in partnership with the South Downs National Park Trust and Plant Life and supported schools to submit applications for funding to develop pollinator habitats in school grounds within the South Downs National Park and to be inspired and equipped to lead curricular linked outdoor learning sessions and make changes for pollinators in school grounds.

Teach, Inspire, Protect

Funded by Erasmus+, Teach, Inspire, Protect was a project delivered in partnership with the Ministry of Education Malta, Birdlife Malta, INAK from Slovakia and Birdlife Spain. We have been exploring teaching theories and how they can be used to encourage best practice in early years outdoor learning, with the aim of supporting the use of the outdoors in the Maltese Emergent curriculum.

The project ran over 3 years, coming to an end in 2021-22 with an online training module 'Quality spaces for outdoor learning and play in Early Years' now available online.

Local School Nature Grants

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

Phase 5 of our Local School Nature Grants, which saw a total of 625 grants available, opened for applications on 25 March 2021. For the first time, we have also made grants available to early years settings.

Learning through Landscapes' Training and Development Officers continued 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.

"Thank you so much for everything. The grant and the training will have a positive impact on both staff and pupils. Your team are so professional and the communication between yourselves and the school has been great. We are very impressed!"

- LSNG recipient





Social Emotional Learning

Funded by Erasmus+, Social Emotional Learning (SEL) is an Early Years project in partnership with Birdlife Malta, Sociedad Espanola de Ornitologia SEO (Birdlife Spain), Milanta Spain, Birdlife Slovakia, INAK Slovakia and the University of Presov, Slovakia.

This project will encourage and support emotional learning in children aged between 3 and 6 years old through transforming their school grounds for the benefit of birds. Learning to care for the natural world will encourage social and emotional development in these children, in turn helping them to learn how to take care of themselves and their own wellbeing.

In 2021 -22 the project has worked with 6 schools across England, Scotland and Wales. These have completed research questionnaires and a suite of activities that link SEL and birds with the data being submitted for analysis by our partners at the University of Presov, Slovakia.

This Place is like a Building Site An Outdoor STEM Construction Project

The John Laing Charitable Trust have continued to support this construction project that works with pupils to create significant wooden structures in their school grounds. We worked in schools with both pupil and teacher groups in 2021-22. This was the first time we had run a course specifically for teachers and the feedback proved that this was a success.

"This project allowed children to work together and they were not distracted, they were fully engaged"

—School staff

The delivery of the pupils' workshops was adapted to fit in with COVID safety requirements which meant that the children carried out most of the work on day one where they could be supervised remotely with the trainer completing the construction of features on the second day with the pupils coming outside to visit. This was a compromise that was not ideal but meant that pupils did experience some of the construction work and the schools ended up with a new structure in their grounds. Story-telling thrones, large benches and large solitary bee hotels were created as a result of the project.

The final part of the project this year was a video shoot at Polygon School in Southampton, which provides education for adolescents with neurodevelopmental disorders. Originally planned as a way of sharing this project with participants on the International School Grounds Alliance conference the project ended up being delivered over two days in March. The pupils at Polygon School enjoyed the project and the video of their experience can be seen on [LtL's YouTube channel](#).

Outdoor Classroom Day

The biannual Outdoor Classroom Day, which we deliver in the UK and Ireland with the newly named Action Funder (formerly Semble) has had another successful year of engagement.

Teachers, schools, parents and children took part in this global campaign by getting outdoors on both May 20th and November 4th 2021, and the campaign has now seen more than 2.7 million children across the UK and Ireland participate. Almost 11 million children have now been involved across the world.

In November 2021, we again ran a Crowdfunder campaign on Outdoor Classroom Day to raise money for wet weather clothing for primary schools across the UK, allowing more children to get outside whatever the weather. The money raised enabled us to send full sets of wellies and waterproof clothing to three schools in the UK.



XPolli:Nation 1

Funded by the Engineering and Physical Sciences Research Council (EPSRC) and National Geographic, XPolli:Nation has been developed in collaboration with partners such as Imperial College London and The Open University and has grown out of 2015's Polli:Nation project.

XPolli:Nation aims to 'get communities buzzing', and has brought together a team of scientists, technologists, educators and students. Since 2019, we have been working to transform digital technologies, surveys and training tools to create participatory learning experiences for pupils.

The project has extended and adapted the Polli:Nation survey and pollinator promise to schools in the UK and Italy. It contributed to the paper written being written for XPolli:Nation and saw schools learn, record and make changes for pollinators.

XPolli:Nation 2

XPolli:Nation 2 focuses on taking the identification training tools for bumblebees and Butterflies in XPolli:Nation 1 and using an app to enable students to have more accurate ID skills in the field. The project was adapted last year due to the COVID-19 pandemic, resulting in the development of online materials alongside the training tool.

The use of the online resources will form part of a research paper into social behaviours. Our role in this has been to inform content and bring our knowledge of schools, to help develop and share the training modules.

This project has worked with schools to look at bumble bee identification training and discover if the use of AI supports learning. The schools taking part use the XPolli:Nation survey which is part of the National Pollinator Monitoring program in the UK.

Natural Nations

Also building on the success of our original Polli:Nation project, Natural Nations launched at the beginning of 2020. Funded by Erasmus+, we're delivering the project in partnership with Naturskolan i Lund, Lunds Universitet, Birdlife Malta and Sociedad Espanola de Ornitologia SEO (Birdlife Spain).

Working with our international partners and schools across the four countries, we're producing accessible resources to help schools survey their grounds to identify birds, pollinators, minibeasts and habitats and to look at what changes can be made to the grounds to encourage wildlife. The project also highlights international culture, as we identify folk stories and songs from each nation that feature insects or birds, celebrating both what we have in common and what is individual about each nation's heritage as part of our place-based learning.

Although our progress was impeded by UK pandemic lockdowns, our Swedish partners were able to make significant progress in testing biodiversity surveys throughout 2020 and 2021.

During 2021, we tested these new and improved surveys in a selection of schools in Leicester and will publish the surveys alongside a suite of resources online in 2022.

Natural Nations Goes Digital

This Erasmus+ funded project runs in parallel with Natural Nations. It aims to take the teaching resources and develop online training modules, which will be available in November 2022. The modules will include content on birds, pollinators and habitats in primary schools.

Polli:Nation for the Next Generation (Polli:Gen)

Pollination for the Next Generation (Polli:Gen) funded by The Green Recovery Challenge Fund (administered by the National Lottery Heritage Fund), ran successfully during 2021 -22 engaging over 800 school children, families and community groups.

Truly turning Leicester into one of the UK's most pollinator friendly cities

The project demonstrated effective partnership working with the Leicester City Council through which we were able to reach those who would otherwise be less engaged in nature and outdoor learning. Also, with The Wildlife Garden Forum whose expertise supported the development of resources and advice.

LtL recruited several Project Officers early in their careers and was able to give them a pathway that developed leadership and team working skills which led to positive feedback across the 24 schools and linked community groups who took part.

The evaluation of the project highlighted knowledge gain and young people feeling empowered to make positive changes to protect the environment.



Our Work in Scotland

Our work in Scotland continues to grow, with our office in Stirling seeing strong take up of training and consultancy, as well as new projects and opportunities. This is particularly positive news when set against the context of the pandemic, with schools being very hard pressed to find the time and energy to do anything.

Due to Government financial cuts, our work with Nature Scot (previously Scottish Natural Heritage) came to an end this year. We are deeply grateful for the support and partnership of 26 years and hope to find a way of working together again in future. We continued to work closely with organisations including the Scottish Government, Education Scotland, CORRA, Play Scotland, Scottish Forestry, National Network for Outdoor Learning (Scotland) and Scottish Advisory Panel for Outdoor Education.

Our team in Scotland grew this year with Jane Mackenzie joining us as Project Officer, and additional work being passed onto our network of LtL Professionals. Our staff team stepped up to develop new skills and ways of working through the pandemic. As part of this our team has increasingly worked cross-border, and likewise from our colleagues in England and Wales. Our larger offices have proved an excellent base for our team – with increased storage and a meeting room.

Our work in many areas of training continues to grow, not least Forest Kindergarten and our long-term whole-school courses. We expect this to continue in the future and have invested time and systems to ensure we maintain the quality of these courses while volume increases.

Scottish education has seen some changes and political discussion this year. We remain a significant part of the learning landscape and will champion a continued focus on Learning for Sustainability, of which outdoor learning and play remain the right of every child in Scotland.

Learning in Local Greenspace

Learning in Local Greenspace was a Nature Scot programme run across all local authorities in Scotland. The project supported Primary and Secondary teachers to discover, explore and create learning opportunities in the green spaces within walking distance of their schools.

Although severely disrupted by the pandemic, we concluded the project in 2021-22 working with over 35 schools in 3 'focus' local authorities with significant training, resourcing and coaching. We also supported a further 30 settings through a training course and remote support.

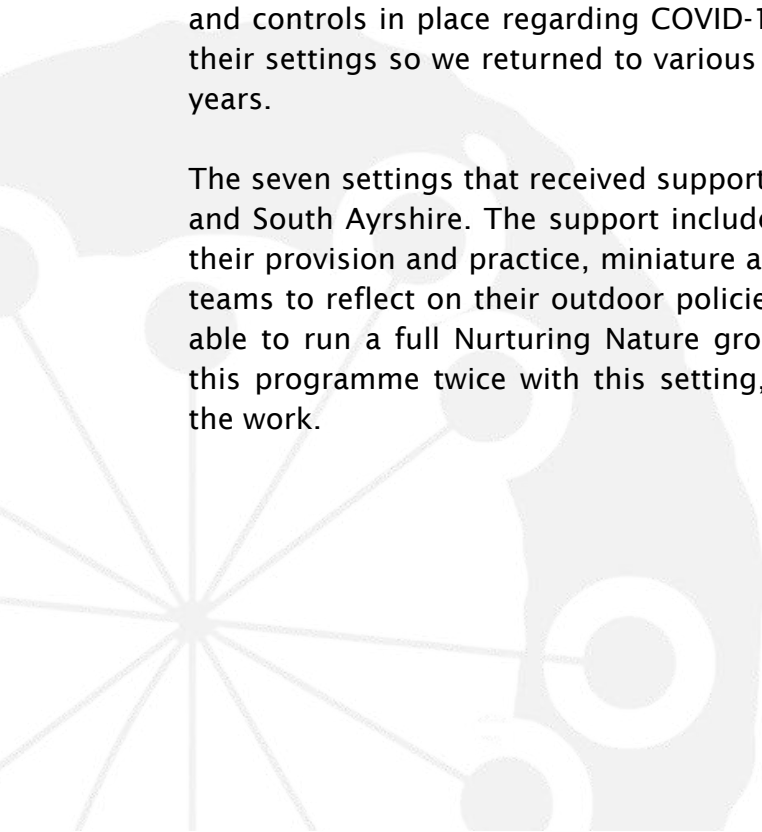
This project represents the end of a productive relationship between Nature Scot and Learning through Landscapes, from inception as the 'Grounds for Learning Project' 26 years before. Sadly funding cuts have curtailed the opportunities for both parties at present, but we hope to work together again in future.

Nurturing Nature

During 2021-22 we were fortunately able to increase the in person support that we were offering early years settings around Scotland through Nurturing Nature.

At the start of this period all settings understandably had significant precautions and controls in place regarding COVID-19. New settings were hesitant to have us in their settings so we returned to various settings that we have supported in previous years.

The seven settings that received support were located in Glasgow, Inverclyde, Falkirk and South Ayrshire. The support included a mix of outdoor staff training, audits of their provision and practice, miniature advisory visits and reflections with leadership teams to reflect on their outdoor policies. As the Autumn term progressed we were able to run a full Nurturing Nature group with parents, staff and children. We ran this programme twice with this setting, allowing four practitioners to engage with the work.



Better Breaktimes, Better Transitions

This project explored the changes in and opportunities for better play experiences as children transitioned from primary to secondary school. The project consulted closely with pupils and teachers and paid close attention to their views and voices. Along with our partners in Play Scotland we have demonstrated a need to support better play experiences in secondary schools for the youngest pupils – and a clear benefit of healthier, happier and more socially connected children. We hope to take our work around adolescent play for all ages in secondary schools forward in the future.

"“First of all, don’t take ‘play’ to mean anything idle, wasteful or frivolous. This is ‘play’ as the philosophers understood it: the experience of being an active, creative and fully autonomous person.”

— Pat Kane, Director of ‘The Play Ethic’



Training and Consultancy

Learning through Landscapes saw significant disruption and reduced income from training and consultancy in 2020-21 due to the pandemic. We did our best to learn from this experience, putting controls and contingencies in place and, where possible, making online provision available as an alternative to in-person services. As a result in 2021-22, despite continuing disruption due to COVID-19 restrictions, cancellations and illness, we had a highly successful year of delivery with income growing beyond pre-pandemic levels.

Training and consultancy services delivered in 2021-22 consisted of one-off training sessions and advisory 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.

The majority of our work has been conducted in Scotland, but we have seen consistent delivery in England as well as some work in Wales and Northern Ireland. International work is an area we hope to develop further. In terms of education phase, we have worked mostly with primary schools and early years settings, but have seen some growth in secondary delivery.

We have set ambitious targets for 2022-23 as we aim to build on the growth we have seen this year. While we recognise that we may again face difficult circumstances beyond our control, we remain optimistic that we can adapt and find solutions.

Online Training for Outdoor Learning and Play

We launched our online training platform early in 2021-22 with a limited number of courses. We have gradually added more throughout the year, building up a range of subject-specific courses across early years, primary and secondary phases.

Individual sign-ups have been slow but steady, while group sales to local authorities have generated the most income. We are still learning about what is working and what isn't, both in terms of how we promote and produce the online training courses. We therefore see this as a project that continues to develop as we look at different ways to integrate the platform into our wider training offering.



Forest Kindergarten Programme

The SQA-accredited Forest Kindergarten programme has now been established as a regular training offering. This is run either as an open course with bookings taken via the website from individual early years practitioners, or as a closed course for local authorities to offer to their own settings.

The training gives practitioners the confidence to broaden their practice into local woodland and green space, further benefiting the opportunities for children's play and learning. All four courses in 2021-22 were run in Scotland, and all received very positive feedback from participants. There are plans to run a greater number of courses in 2022-23 including a pilot course in England.

International School Grounds Alliance Conference

In February 2022 LtL and Living Classrooms hosted the conference online, after a 2-year hiatus due to the pandemic. While the conference was not in our and ISGA's preferred format of face to face, we felt it important to actually connect with our partners around the globe.

Our LtL staff team and ISGA board members successfully implemented some new technologies to us – we made use of Eventbrite booking systems, online session delivery through Zoom Conference and information sharing or contributions via Padlet. Despite some background stresses, the technology worked well for the week.

Our themes for the week included Leading for outdoor learning, designing school grounds and early years settings, early years outdoor learning and play, health and wellbeing and outdoor learning and play in schools.

We were joined by just under 200 people from around the globe, all of whom share a passion and interest in outdoor learning and play, in school or nursery grounds. We heard from a diverse set of speakers across the UK and Scotland, one of the reasons we hosted the conference here, as well as speakers from as far afield as Australia, Chile, Pakistan and Canada.

Alongside the formal presentations, each day saw informal discussion groups each morning and evening on pre-selected themes. These allowed both discussion of practices and approaches, and development of relationships between the ISGA members.

Our guest feedback from the week was superb. Our guests and partners valued the quality of speakers and the range of topics. They also valued the time to discuss and engage with colleagues outside of formal sessions. We as LtL are deeply proud of our staff team in delivering a significant online, technology led conference during the pandemic – something very different from their normal work in schools and early years settings. We are also grateful for the support of the ISGA board in preparing the conference, in a way which was so different to what we had envisaged 5 years earlier.



The Learning through Landscapes Trust Trustees' Report 2021–22

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 2022 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, the Memorandum and Articles of Association, and Accounting and Reporting by Charities. 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.



Who We Are, What We Do

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:

David Coleman (Chairman)

Deborah Allmey

Catherine Beith

Merrick Denton-Thompson OBE

Mike Greenaway

Susan Humphries OBE MA

Stefan Jakobek (resigned 11.05.2021)

Chanel McPherson-George

Usha Sahni OBE

Philip Sanderson

David John Troake



Our Work

We enable and empower children and young people to connect with nature, be more active, be more engaged with their learning, develop their social skills and have fun.

Our work is underpinned by a drive to improve their mental health and wellbeing by connection to nature and to empower them with an understanding of the positivity this brings.

Where possible, we encourage people to have a say in the way their space is used and improved. As a result, they learn to create and look after something valuable, their self-esteem grows and their wellbeing improves, along with their potential to learn and achieve.

We do this by:

- advocating the benefits of outdoor learning and play at school and early years settings. We also use this knowledge to develop other community and private spaces,
- inspiring and enabling the design and development of outdoor environments to support development, education, health and wellbeing,
- allowing participants to engage in the way space is used and train staff to support this, and
- enabling teachers and early years practitioners to develop the confidence, ideas and the skills they need to make better use of outdoor spaces.

Although in recent years we have delivered projects outside of the education sector, during 2020-21 we decided to re-focus our work on schools, early years settings and linked community groups. This is where children and young people will derive the greatest benefit, as the school playground is the one outside space that children have frequent access to. We have the agency and capacity to make a difference to how these important spaces are used.

One of our key topics in projects over the last year has been to help schools across the UK to make their school grounds more 'green', either through surveying current plant and wildlife populations or by encouraging children to make their spaces more pollinator-friendly. This is a topic we plan to continue to develop in projects from 2021 onwards.

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.

What makes us different?

Our unrivalled knowledge and expertise are based on 30 years' experience of practical action and research. Through it, we aim to reach all schools and settings in England, Scotland, Wales and Northern Ireland. Our 25 members of staff work in the four home nations. We deliver services on the ground through a network of freelance LtL accredited associates.

Panel for the Disposal of School Playing Fields in England (Section 77)

Learning through Landscapes was involved in the establishment of the independent Panel for the Disposal of School Playing Fields in England and has had a representative on the Panel ever since. Having assessed each case against the published criteria, the Panel then makes a recommendation to the Secretary of State for Education who may allow or reject the application for disposal.

LtL continues to engage with sector partners to agree how best to combine resources and initiatives to promote the protection of school playing fields and greenspaces.

Achievements to ensure we are effectively resourced and achieve our objectives

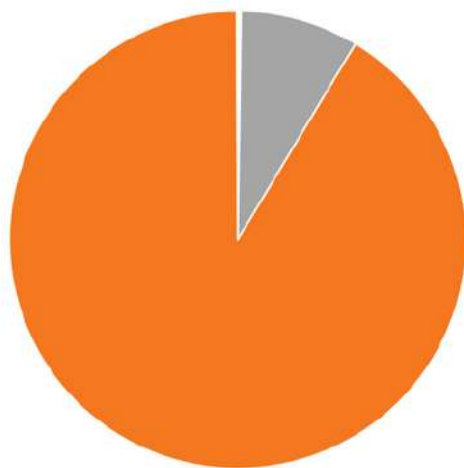
Learning through Landscapes continues to deliver fully funded projects in schools across the four nations with a focus on curriculum linked and environmental education.

The trust continues its strategic shift to develop avenues of unrestricted income. This year has seen a large increase in digital output and LtL will continue to develop online training, webinars and digital engagement. These areas will allow the organisation to have a balance in funding whilst continuing to serve the core business and the charitable objectives of the Trust.

Financial Review

The deficit for the year amounted to £142,409 (2021: £121,067). Learning through Landscapes has a long track record of successful bids for large-scale projects, meaning that in any given year the majority of turnover is accounted for by a handful of programmes. The potential for gaps between the completion of old projects and the commencement of new ones, together with normal fluctuations in the scale of projects, creates a higher than usual degree of volatility in LtL's turnover.

Sources of Income in 2021/22 £1,516,594



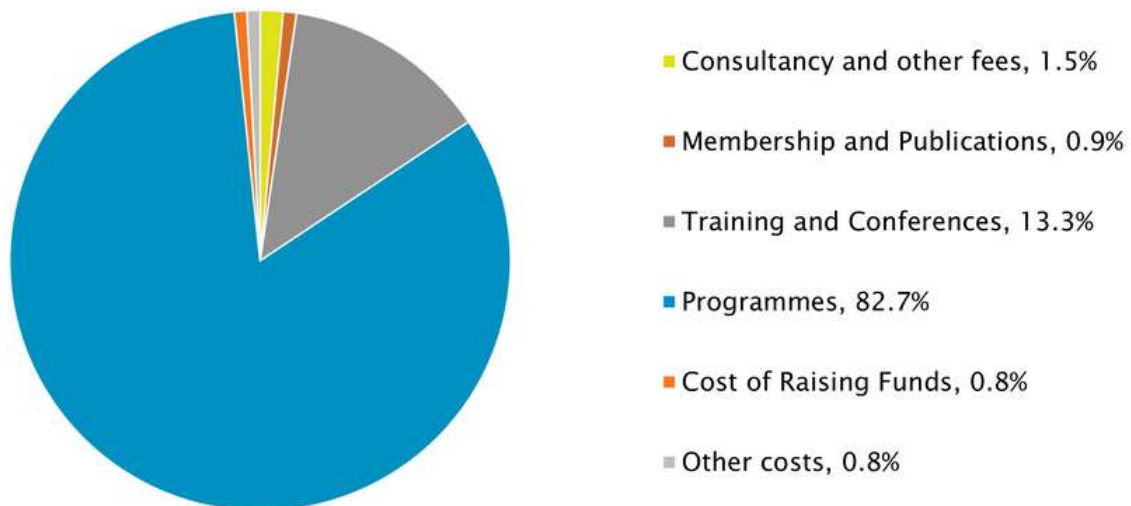
- Public Sector, 0.1%
- Social Investment Finance, 0.1%
- Subs, Publications & Sales of Services, 8.4%
- Trusts & Lottery, 91.3%
- Donations, 0.1%

The second year of the COVID-19 pandemic again halted or slowed down delivery of LtL's activities at time throughout the year. As a result, despite turnover increasing by 41% in 2021/2 to £1,516.6K (2021: £1,074.3K), the deficit for the year also increased. As in previous years, the proportion coming from Trusts and Lottery sources remained of greatest significance, climbing from 83.9% to 91.3%.

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 to above 2019/20 levels, additional delivery staff were recruited and payroll costs increased from £559K to £771K, while the average monthly number of employees rose from 22 to 33.

The cost of delivering grant-funded programmes accounted for the majority of expenditure as in previous years. Inevitably, the pandemic again had a disproportionately negative effect on consultancy and conference, so that the percentage share of Trusts and Lottery income increased once again.

Areas of Expenditure in 2021/22 £1,659,003



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

The Trust held a total of £497K in unrestricted reserves at 31 March 2022, compared with £645K at 31 March 2021.

The trustees have considered the charity's operational risk environment, including the ongoing risk posed by COVID-19 and recent inflationary pressures. The Trustees 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 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 2022 were £497K representing 7.3 months of operational costs budgeted for the 2022/23 financial year of £816K.

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

After a review of operational and business commitments, and following completion of the new website, the Trustees have reduced the level of designated funds by £21K to cover the following cost commitments:

Operating expenditure commitments	£224k
Contingency	£15k
Total designated funds	£239k

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

The movement of funds in the 2021/22 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 31st year of operation of Learning through Landscapes, the 25th year of operation of LtL Scotland, and the 13th year of operation of LtL Cymru.



Appointment of Trustees

Trustees are appointed by the Board of Trustees on the basis of their skill and experience in areas of public life and service relevant to the Trust's aims and objectives including education, finance management and marketing. The Board comprises of not more than 14 members, of whom up to one third are re-elected at the Annual General Meeting.

Trustee Induction

New Board members are introduced to the organisation through a structured induction process, including attending a board meeting as an observer prior to appointment, to familiarise themselves with the charity.

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. In Scotland, the team meets regularly with Scottish Natural Heritage (SNH), key sponsors of the programme in Scotland.

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

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 half of the staff are based there. As at 31/03/22 the Trust employed 34 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 25 of this report. Senior managers are:

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

Carley Sefton
Matt Robinson
Mary Jackson
Dawn Ayling
John Atherton

Our Volunteers

The Trust is very involved in the community and relies on voluntary help and benefits from the support of volunteers closely working with Trust and many more working together helping to deliver our programmes in addition to the Trustees.

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, those related to the operations and finances of the Trust. The risk register is reviewed quarterly, and the Trust is satisfied that systems are in place to manage exposure to major risks.

Quarterly reports assist the Board of Trustees to monitor income and expenditure and progress towards financial targets. Detailed management accounts are examined monthly 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 granted money to schools or settings during the year were:
Polli:Nation for the Next Generation funded through the Green Recovery Challenge Fund
Local School Nature Grants programme funded by the players of the People's Postcode Lottery.

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

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 two high street clearing banks as well as deposits maintained with the Charities Aid Foundation Bank, Scottish Widows Bank, Aldermore, Close Brothers, United Trust Bank and the Lloyds Bank plc. 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

Knox Cropper LLP were appointed as auditors by the directors under Section 485(3) of the Companies Act 2006 and 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:

A handwritten signature in black ink, appearing to be 'Carley Sefton', written over a horizontal line.

Carley Sefton,
Secretary

25 October 2022

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 2022 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 2022 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, Management Override of Controls, and the increased incentive and pressure to commit fraud due to the Covid-19 environment, 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

Surrey

GU27 2PE

Date: 14th December 2022

Statement of Financial Activities for the year ended 31 March 2022

(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		
					2022	2021
		£	£	£	£	£
<u>Incoming resources</u>						
Incoming resources from donations and legacies	2	105	-	926	1,031	49,803
Incoming resources from charitable activities	3	142,978	-	1,370,328	1,513,306	1,023,097
Incoming resources from investments	4	2,257	-	-	2,257	1,409
<u>Total incoming resources</u>		145,340	-	1,371,254	1,516,594	1,074,309
<u>Resources expended</u>						
Raising funds	5	7,716	-	5,720	13,436	5,750
Cost of charitable activities	6	285,239	-	1,360,328	1,645,567	1,189,627
<u>Total resources expended</u>		292,955	-	1,366,048	1,659,003	1,195,377
<u>Net movement in funds</u>		(147,615)	-	5,206	(142,409)	(121,068)

<u>Funds Internal transfers</u>	20	21,000	(21,000)	-	-	-
<u>Reconciliation of Funds</u>						
<u>Total funds brought forward</u>	20	384,853	260,000	6,077	650,930	771,998
<u>Total funds carried forward</u>	20	258,238	239,000	11,283	508,521	650,930

The notes on pages 45 to 56 form part of these financial statements.

Balance Sheet as at 31 March 2022

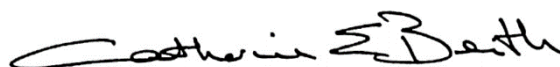
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	13,881	12,078
Investments	11	2	2
Total fixed assets		13,883	12,080
Current assets			
Stocks	12	2,893	7,330
Debtors	13	141,053	71,514
Cash at bank		1,086,305	1,327,320
		1,230,251	1,406,164
Creditors: amounts falling due within one year	14	(735,613)	(767,314)
Net current assets		494,638	638,850
Net assets		508,521	650,930
Restricted funds	20	11,283	6,077
Unrestricted funds			
Designated funds	20	239,000	260,000
General funds	20	258,238	384,853
Total Funds	20	508,521	650,930

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 25th October 2022 and signed on their behalf by:



David Coleman
Trustee



Catherine Beith
Trustee

Company Registration Number 02485660

The notes on pages 45 to 57 form part of these financial statements.

Cashflow Statement for the year ended 31 March 2022

	2022		2021
	£		£
Net cash (outflow)/inflow from operating activities	(234,995)		85,878
Returns on investments and servicing of finance			
Interest received	2,257		1,409
Capital expenditure and financial investment			
Payments to acquire tangible fixed assets	(8,277)		(14,140)
(Decrease)/increase in cash in the year	(241,015)		73,147
Net cash resources at the beginning of the year	1,327,320		1,254,173
Net cash resources at the end of the year	1,086,305		1,327,320

Notes to Cashflow Statement

	2022		2021
	£		£
Reconciliation of net (outgoing)/incoming resources to net cash inflow/(outflow) from operating activities			
Net (outgoing) resources	(142,409)		(121,068)
(Increase) in debtors	(69,539)		(4,420)
(Decrease)/increase in creditors	(31,701)		214,179
Depreciation	6,474		4,596
Interest received	(2,257)		(1,409)
Decrease/(increase) in stock	4,437		(6,000)
Net cash inflow/(outflow) from operating activities	(234,995)		85,878

	2022	Cashflow	2021
	£	£	£
Analysis of changes in net cash resources			
Cash at bank and in hand	1,086,305	(241,015)	1,327,320

Notes to the Financial Statements for the year ended 31 March 2022

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 impact and risk of COVID-19 on the Trust and its prospects, recognising the high degree of uncertainty that has been created. The Trustees 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 2022. 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.

Other 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		2022		2021
	£		£		£		£
Voluntary income							
Donations general purpose grants	105		926		1,031		49,803
Legacies	-						-
Total incoming resources from donations and legacies	105		926		1,031		49,803

In 2022 £105 of donations and legacies income was for unrestricted use (2021: £43,700), while £926 was restricted to specific purposes (2021: £6,103).

3. Analysis of incoming resources from charitable activities

	Unrestricted		Restricted		Total		Total
	Funds		Funds		2022		2021
	£		£		£		£
Income from consultancy and other fees	7,432		-		7,432		44,209
Membership and Publications income	4,446		-		4,446		7,013
Training and conference income	115,632		-		115,632		36,415
Programme funding	15,468		1,370,328		1,385,796		935,460
Total charitable activity income	142,978		1,370,328		1,513,306		1,023,097

The incoming resources from charitable activity were £1,513,306 (2021: £1,023,097) of which £142,978 (2021: £119,381) was for unrestricted funds and the balance of £1,370,328 (2021: £903,716) was for restricted funds.

4. Analysis of incoming resources from investments

	Unrestricted		Restricted		Total		Total
	Funds		Funds		2022		2021
	£		£		£		£
Bank interest	2,257		-		2,257		1,409

Total investment income	2,257	-	2,257	1,409
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In 2022 all £2,257 (2021: £1,409) of investment income was attributable to unrestricted income funds.

5. Analysis of costs of raising funds

		Allocation of	Total	Total
	Direct Costs	Support Costs	2022	2021
	£	£	£	£
Fundraising Campaigns	11,402	2,034	13,436	5,750
Cost of raising funds	11,402	2,034	13,436	5,750

All costs of raising funds related to unrestricted funds apart from £5,720 (2021: £26) which related to restricted funds.

6. Analysis of costs of charitable activities

	Project	Other	Allocation of	Total	Total
	Awards	Direct	Support	2022	2021
	£	Costs	Costs	£	£
Consultancy and other fees	-	19,756	4,791	24,547	13,390
Membership and Publications	-	11,100	3,058	14,158	7,736
Training and Conferences	-	165,961	54,872	220,833	106,267
Programmes	374,844	752,450	244,757	1,372,051	1,047,628
Other costs	-	10,310	3,668	13,978	14,606
Cost of charitable activities	374,844	959,577	311,146	1,645,567	1,189,627

All costs of charitable expenditure related to restricted funds apart from £285,239 (2021: £285,911) of expenditure which related to unrestricted funds.

Project Award costs were paid to 671 schools and settings throughout the UK.

Analysis of other costs

	2022	2021
	£	£
Legal and Professional fees	2,088	3,606

Audit fees	6,800		6,000
Cost of trustee meetings	1,422		-
Allocation of support costs	3,668		5,000
Total governance costs	13,978		14,606

7. Apportionment of Support Costs

	Fund-raising	Consultancy & other Fee	Membership & Publications	Training & Conferences	Programme	Governance	Total	Total
	Costs	Costs	Costs	Costs	Costs	Costs	2022	2021
	£	£	£	£	£	£	£	£
Premises	193	429	275	4,753	16,731	346	22,727	17,731
Travel	14	32	20	351	1,234	26	1,677	-
Central Services	1,468	3,260	2,093	36,157	127,260	2,631	172,869	166,897
Marketing and Communications	50	360	216	5,605	67,174	109	73,514	45,151
Information Technology	305	678	435	7,512	26,442	547	35,919	29,022
Depreciation	4	32	19	494	5,916	9	6,474	4,596
Total Support Costs	2,034	4,791	3,058	54,872	244,757	3,668	313,180	263,397

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.

8. Employee information

	2022		2021
	£		£
Wages and salaries	676,200		495,696
Social security costs	47,468		37,081
Pension costs	37,098		26,232
Total Staff Costs	760,766		559,009

	2022		2021
The average number of employees during the year was as follows:	33		22

One employee earned more than £60,000 per annum in 2021/22. No employee earned more than £60,000 per annum in 2020/21.

The key management personnel of the Trust comprise the trustees, the CEO, Scotland Director, Head of Education and Communities, and Head of HR and Business Services. Remuneration payable to key management personnel amounted to £200,216 (2021: 213,432).

No remuneration was paid to, or waived by, any trustee during the year (2021: £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 £37,099 (2021: £26,232).

10. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2021	3,434	35,096	38,530
Additions	3,074	5,203	8,277
Disposals	-	-	-
At 31 March 2022	6,508	40,299	46,807
Accumulated depreciation			
At 1 April 2021	3,434	23,018	26,452
Charge for the year	769	5,705	6,474
Depreciation on disposals	-	-	-
At 31 March 2022	4,203	28,723	32,926
Net book value at 31 March 2022	2,305	11,576	13,881
Net book value at 31 March 2021	-	12,078	12,078

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

	2022		2021
	£		£
Stocks of literature and visual materials for resale	2,893		7,330

13. Debtors

	2022		2021
	£		£
Trade debtors	72,772		17,138
Amounts due from subsidiary undertaking	5,862		5,862
Other debtors	2,631		500
Prepayments & accrued income	59,788		48,014
Total	141,053		71,514

All amounts are due within one year.

14. Creditors: amounts falling due within one year

	2022		2021
	£		£
Trade Creditors	26,055		46,634
Taxation and social security	30,082		28,619
Other creditors	4,781		4,997
Accruals & deferred income	674,695		687,064
Total	735,613		767,314

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 2021	666,867
Amounts released from deferred income	(666,867)
Amounts deferred this year	652,002
Deferred income at 31 March 2022	652,002

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 £740 (2021: £1,320) remuneration in connection with her work for the Trust on the School Playing Fields Advisory Panel.

16. Trustee expenses

No remuneration was paid to, or waived by, any Trustee during the year (2021: £nil). Expenses totalling £nil were reimbursed solely for travel costs incurred in attending meetings (2021: £nil).

17. Capital commitments

There were no capital commitments at either 31 March 2022 or 31 March 2021.

18. Operating leases

As at 31 March 2022, the Trust had annual commitments under non-cancellable operating leases as set out below:

					2022	2021
					£	£
Operating leases which expire						
In one year					17,831	15,155
In two to five years					12,084	3,458
More than five years					-	-
Total					29,915	18,613

19. Related party transactions

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

20. Net assets by fund

	Unrestricted		Restricted		Total	Total
	Funds		Funds		2022	2021
	£		£		£	£
Fixed assets	13,883		-		13,883	12,080
Net current assets	483,355		11,283		494,638	638,850
Net assets by Fund	497,238		11,283		508,521	650,930

21. 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
	2021	Resources	Resources		2022
	£	£	£	£	£
Restricted funds:					
Welly crowdfunding	6,077	926	(5,720)		1,283
Erasmus+ TIP	-	33,267	(33,267)		-
Erasmus+ Natural Nations	-	112,245	(112,245)		-
Erasmus+ SEL for Schools	-	9,320	(9,320)		-
Erasmus+ Natural Nations Goes Digital	-	72,037	(72,037)		-
<u>Cross-Polli:Nation</u>	-	122	(122)		-
Polli:Nation for the Next Generation	-	214,107	(214,107)		-
Third Sector Fund	-	50,000	(50,000)		-
My School, My Planet - Neston	-	10,000	-		10,000
The School is like a Building Site	-	5,000	(5,000)		-
Better Breaktimes, Better Transitions	-	58,000	(58,000)		-
Scottish Forestry Site Maintenance Videos	-	7,000	(7,000)		-
<u>Local School Nature Grants</u>					
-LSNG Phase 4	-	105,500	(105,500)		-
-People's Postcode Trust (Scotland)	-	101,127	(101,127)		-
-Postcode Neighbourhood Trust (North England)	-	142,953	(142,953)		-
-Postcode Places Trust (East England)	-	112,243	(112,243)		-
-Postcode Society Trust (South England)	-	128,687	(128,687)		-
-Postcode Local Trust (West England)	-	104,243	(104,243)		-
-Postcode Community Trust (Wales)	-	104,477	(104,477)		-
Total restricted funds	6,077	1,371,254	(1,366,048)		11,283

Unrestricted funds:					
<u>Designated Funds:</u>					
Operating expenditure commitments	245,000	-	-	(21,000)	224,000
Contingency	15,000	-	-	-	15,000

General funds	384,853	145,340	(292,955)	21,000	258,238
Total unrestricted funds	644,853	145,340	(292,955)	-	497,238
Total funds	650,930	1,516,594	(1,659,003)	-	508,521

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 500 schools across England, Wales and Scotland with equipment and training grants in the 2020/21 financial year and has been extended into a sixth phase that will now see delivery in up to 900 schools in 2022/23.

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.

Scottish Natural Heritage (SNH) Learning in Local Greenspace

Our current project sees teachers and schools supported to make use of local greenspaces for regular learning.

Cross Polli:Nation

This project builds on the Polli:Nation project in association with the Open University to assist the development of training modules.

Polli:Nation for the Next Generation

Funded by the Green Recovery Challenge Fund, this project was delivered in partnership with Leicester City Council and the Wildlife Gardening Forum throughout the summer and autumn of 2021, enabling participating schools and community groups to work with expert Project Officers to learn about their natural heritage and the importance of pollinators, empowering them to create pollinator-friendly environments in their school grounds and community areas.

Erasmus+ Funding - TIP, Natural Nations, SEL for Schools & Natural Nations Goes Digital

Funded through the European Erasmus programme, these projects bring together groups of European countries to develop resources for early years practitioners, teachers and members of environmental organisations who work with them. LtL is the project leader for Natural Nations and Natural Nations Goes Digital. Each programme runs for two years; TIP was completed in 2021/22, while the remaining projects will be completed in 2022/23.

My School, My Planet (MSMP) - Neston

Applying the results of the successful My School, My Planet pilot with support from the Churchill Fellowship Covid-a9 Action Fund this project will work to engage children at Neston High School with nature and their cultural heritage.

Welly Crowdfunder

As part of Outdoor Classroom Day in November 2020, we launched a Christmas Crowdfunder campaign with the aim of fundraising for wet weather clothing for schools in deprived areas across the UK. Following the success of that initiative the campaign was continued in 2021/22.

This School is like a building site

Funded by the Sir John Laing Trust Awards, 'This Place is like a Building Site' is a construction project in primary schools across underprivileged areas of Swindon and Reading.

Better Breaktimes, Better Transitions

A project exploring how better play experiences in the first year of secondary school can benefit pupils working in partnership with Play Scotland and Falkirk Council.

Scottish Forestry Site Maintenance Videos

Working with Scottish Forestry to produce a suite of videos, covering topics around managing outdoor sites for regular learning and play.

Purpose of Designated funds:

Operating expenditure commitments fund

The fund represents the Trust commitments against 'wind up costs' including staff notice, redundancy, lease commitments and a provision for legal costs.

Contingency fund

This fund is allocated for any unexpected annual operational costs.

22. Control

The controlling parties are the trustees listed on page 25.