



The Learning through Landscapes Trust Annual Report 2022–23



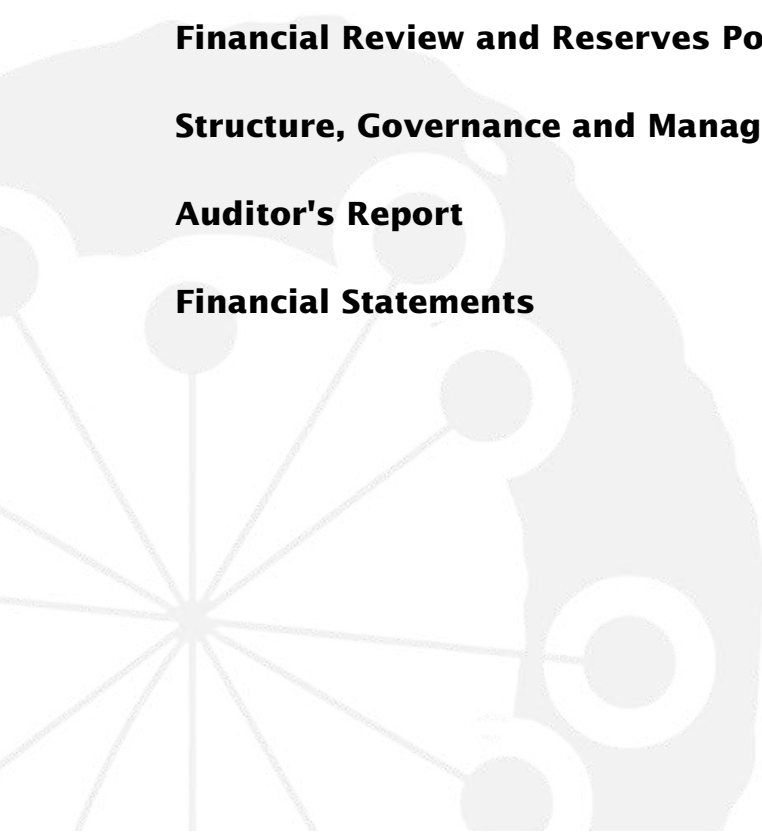
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This year has seen so many exciting opportunities for LtL.

We have seen significant progress in recognising the crucial role education plays in tackling climate change. From the Department for Education (DfE) piloting the National Education Nature Park, an initiative in which we are honoured to be a delivery partner, to the establishment of the UNESCO Global Greening Education Partnership, the importance of green education is now more evident than ever before.

An achievement we were delighted to celebrate this year has been Local School Nature Grants (LSNG) reaching the amazing milestone of now being delivered to over 10% of schools in the UK. We are very grateful to the People's Postcode Lottery (PPL) for their continued support of this transformative project.

We have continued to listen to the valuable feedback from teachers and educators and because of this, next year we will be piloting a year long LSNG project in 12 schools to

support them with transforming their outdoor learning and play provision.

July saw the launch of LtL's new book, 'Teaching the Primary Curriculum Outdoors.' The resounding response to our first publication in over a decade was remarkable with it topping three of the bestseller lists in its first week.

This book has allowed us to bring together over 30 years of experience in adapting the curriculum for outdoor learning, and we are delighted to see so many teachers at every stage of their careers embracing outdoor learning.

We continued to move forward in our post pandemic financial recovery and are on track to be back to pre-covid levels of funding within the next two years.

We have achieved this while growing our staffing levels and maintaining our wonderful team and we are very grateful to our trustees and board for their continued belief in growing our work during such a challenging time.



As we look forward to the next 2 to 3 years, we foresee a growing contribution towards climate education.

The significance of climate education cannot be overstated in today's world. As our planet faces unprecedented environmental challenges, equipping our future generations with a deep understanding of climate change and its consequences is crucial. There is no better place to start than in school grounds.

Climate education not only grows awareness of the natural world but also empowers individuals to learn to make informed choices as they grow up. It inspires critical thinking, problem-solving, and innovation, essential skills for addressing the most complex issues we face. But most importantly, climate education is a call to collective action, encouraging pupils and their teachers to work together to become responsible stewards, advocating for sustainable policies, and creating positive change in their school grounds.

In an era where the fate of our planet is intertwined with human knowledge and action, climate education must be at the heart of a sustainable and resilient future.

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 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 are an essential part of education. 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

ActionFunder | Bird Life Malta | Bird Life Slovakia | Bird Life Spain | CAPE | Consiglio Nazionale Delle Ricerche, Italy | Hellenic Ornithological Society | Imperial College London | INAK, Slovakia | Leicester City Council | Louder than Words | Lund University (Lunds Universitet) | Milanta Spain | Ministry of Education, Malta | Natural History Museum | Naturskolan i Lund | Portuguese Society for the Study of Birds | SAGE Publishing | Sociedad Española de Ornitología (SEO - Birdlife Spain) | South Downs National Park Trust | St Alban's Church of England Aided Primary School | Strom zivota, Slovakia | The Bridge Institute | The Conservation Volunteers | The Open University | The Tree Council | The University of Aberdeen | The University of Edinburgh | The University of Presov, Slovakia | The Wildlife Gardening Forum | UK Pollinator Monitoring Scheme | VITA XXI SLP, Spain

Funders and Supporters

Access2HR | Architecture & Design Scotland | Churchill Fellowship | Corra Foundation | Engineering and Physical Sciences Research Council (EPSRC) | Erasmus+ | Glasgow City Council | Greening School Grounds & Outdoor Learning Global Action Agenda | Hampshire County Council | Inspiring Scotland | International School Grounds Alliance (ISGA) | Muddy Puddles | National Geographic | 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 | RSPB | The Department for Education | The Erasmus Programme | The ICE Futures Charitable Trust | The Scottish Government | The Sir John Laing Charitable Trust | The Swiss Charitable Trust | William Grant Foundation



Local School Nature Grants

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

Phase 6 of our Local School Nature Grants programme saw a total of 900 awards given. We are currently in Phase 7 of the awards scheme and are building on its success each year.

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

"Thank you so much. We are absolutely delighted. I told our children they had been successful and there was much excitement. I look forward to organising the training date and, of course, receiving and putting to use the amazing equipment! Thanks again it is VERY much appreciated."

— LSNG recipient





SENSE: Sensory Explorations of Nature in School Environments

The SENSE project is a collaboration between the Open University, University of Edinburgh, Imperial College London, and Learning through Landscapes.

Working with ten primary schools (four in England and six in Scotland) over two academic years (2022-24), the project seeks to support children to explore and connect with the natural world through the sense of touch. This is being achieved through both direct interactions outdoors within the school grounds and the use of new digital haptic technology, with the aim of supporting a deeper connection with the natural world through scientific enquiry-based learning.

In year one (2022-23), Learning through Landscapes created and ran an outdoor workshop in all ten schools, supporting pupils to explore their school grounds through touch and culminating in the creation of a 3D texture map of their outdoor space. The four English schools were also supported by staff from the Open University who ran a workshop based on the new haptic technology. All schools were involved in an online webinar to share their progress.

In year two (2023-24), each school will receive three more workshops, a follow up outdoor workshop with LtL, a follow up haptic workshop with the Open University, and a third citizen science workshop with both Open University and Edinburgh University staff investigating scientific hypotheses. The schools will also have a chance to share their progress through further online webinars.

The project will conclude with the publication of the related scientific research paper.



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

The data collected from research in 2021/22 has now been analysed and has proven that including SEL activities within the school day has a positive impact on the wellbeing of children, meaning they are more able to talk about emotions and understand the impacts of their behaviour and decisions.

The project came to an end in August 2023, and final reports are now in the process of being submitted. Outputs created will be hosted on a website specifically linked to the project and maintained by INAK.

XPolli:Nation

Led by Imperial University, this two-year National Geographic project upgraded the survey used in Polli:Nation through technological approaches. The team worked with a cluster of four schools in Hampshire to test the new survey methodology.

The project far superseded its targets to support 'People' to take part, record 'Pollinators', and improve citizen science. 184 teachers have benefitted (767% of the target) through direct in-school and online training, and 2473 students have directly engaged with the project (353%).

Through a pupil focus session, the BeeWatch training technology has now been adapted for use with butterflies and bumblebees, whilst the Polli:Promise has led to over 2059 people promising to plant 4856 square metres of pollinator-friendly habitat.

Given LtL's drive to embed outdoor learning and citizen science in the curriculum, we were delighted that Ofsted (the government inspectorate for schools in England) recognised the impact of the project's learning approaches. This included reference to pollination activities at the start of the latest report for one of our participating schools:

"Pupils love making a difference to their future through such activities as encouraging pollinators such as beetles and butterflies to thrive in their local community."

Pupils' ideas about how to do this have been shared with other schools both nationally and internationally. This is a real achievement for the teachers at the school and a step forward for the education sector.

Teachers themselves commented upon the scheme. For example, one of our Italian participants noted:

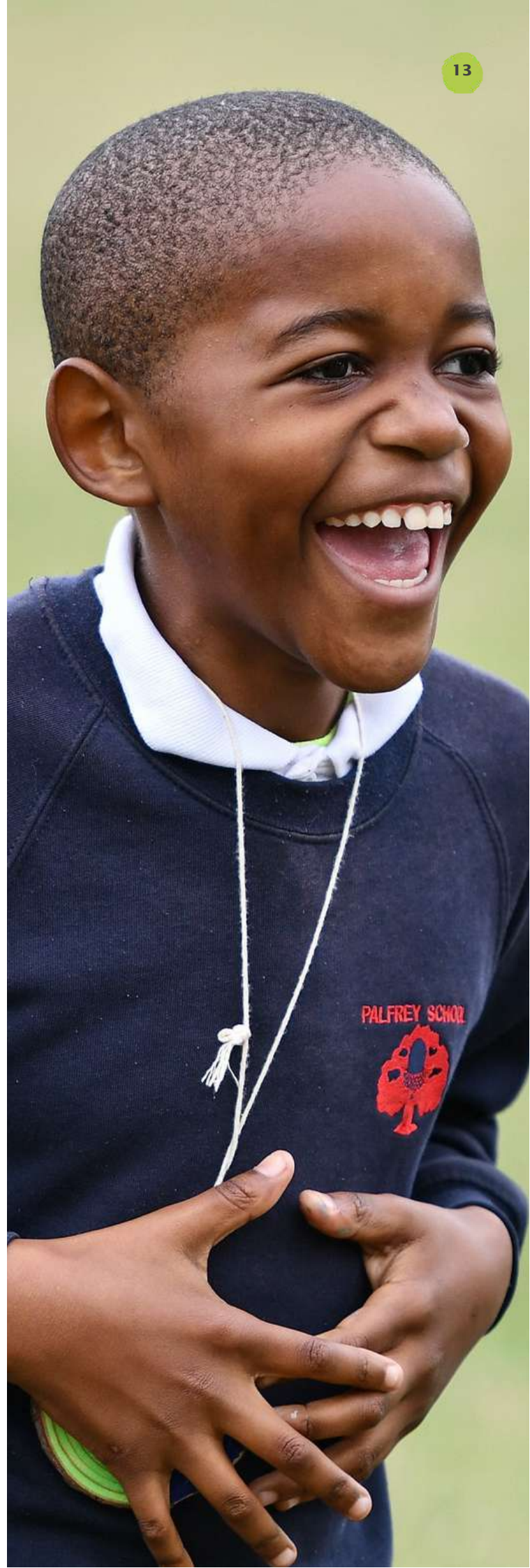
"When asked if they had an increased interest in nature after today's activities, 94% replied positively and 100% would like to take part in more workshops like this in the future."

Outdoor Classroom Day

The biannual Outdoor Classroom Day, which we deliver in the UK and Ireland with ActionFunder has had another successful year of engagement.

Teachers, schools, parents and children took part in this global campaign by getting outdoors on both May 19th and November 3rd 2022, and the campaign has now seen close to 3 million children across the UK and Ireland participate. Over 12 million children have now been involved across the world.

As a grassroots, educator-led campaign, Outdoor Classroom Day has helped over 100,000 schools in over 180 countries take their first steps to systematically increasing time outdoors, every day. Partnerships with over a dozen NGOs have catalysed the movement. The campaign has lacked funding in recent years so we will be looking to find new avenues for development.



Natural Nations

The Natural Nations project aimed to increase biodiversity in school grounds across Spain, Malta, Italy, and the UK. It aimed to develop a methodology to link outdoor learning and nature to a child's social and emotional learning, providing resources and training to deliver this.

The project addressed the urgent need to support children and young people to engage with nature and contribute to increasing biodiversity in school grounds, specifically focusing on pollinating insect food chains including birds and 'minibeasts'. This also responded to the European Commission's EU Pollinators Initiative to address the decline in wild pollinating insects.

It produced a suite of resources, designed to help schools survey and monitor pollinators, birds, and minibeasts in their grounds whilst also learning more about their habits, habitats, and needs through a range of hands-on and mainly outdoor activities.

As part of a transnational partnership, we created four biodiversity surveys with accompanying instructional videos, over 60 educational resources, practitioner guidance information, ID guides and over 20 cultural heritage resources relating to biodiversity, identifying shared cultural references across northern and southern Europe and the UK. We also created a data website to record participating schools' survey results for future scientific research.

Working with appointed 'research schools', the team developed a delivery programme to test iterations of the resources and to undertake small school grounds changes. Dissemination and learning, teaching, training events for educators, practitioners and volunteers to learn how to use and apply the resources within their local contexts occurred in all partner nations. This project engaged 1,900 pupils, 4,309 teachers and educators, and 5,142 parents.

Natural Nations Goes Digital

This project aimed to improve the biodiversity in school grounds across Spain, Malta, Greece, and Portugal through providing online training modules focusing on biodiversity, pollinating insects, and birds. Working in conjunction with the Natural Nations project, modules were created to enable teachers to teach outdoors and also improve their grounds for wildlife.

LtL developed three online modules about birds, pollinators, and biodiversity for schools to use to help achieve the project aims. By working collaboratively, LtL were able to deliver all three modules in English, one module in Portuguese, one module in Spanish, one module in Greek, and one further module in English for the Maltese (with an aspiration to translate to Maltese).

TCV - Back to School

This one year project brought together the skills of the Conservation Volunteers and Learning through Landscapes. Supported by players of the People's Postcode Lottery, LtL worked with staff and children from Shakespeare Primary School in Leeds to create a relaxing, contemplative area for their school community. The imposing presence of neighbouring St James' Hospital presents a reminder that, like many, these children, their families, teachers, and community experienced very disrupted lives during the pandemic and are still recovering from its impact.

Nature provides a constant and reassuring space for learning and wellbeing. We made the most of this by enabling 90 Year 6 children to explore TCV's Skelton Grange Environment Centre and consider together the challenges they had experienced, what was important to them, and what aspirations they had for creating a legacy project together.

LtL's landscape architect and TCV staff and volunteers ran workshops in school with pupils and staff, culminating in a project design that the children helped to create and celebrate.

"I learnt how to be hopeful. I learnt that my voice is powerful and important. I learnt to dig a big hole. I am proud of wearing shorts in the rain. I am proud that it worked and now we have calm seats."

— Shakespeare Primary School pupils

My School, My Planet (Neston)

We received Churchill Fellowship funding to run a project to transform Neston school, based on the successful My School, My Planet (MSMP) project.

My School, My Planet focuses on three climate-related themes:

- Climate change
- Biodiversity
- Soils (including growing)

Pupils surveyed and explored their grounds, learnt more about these topics, and created small physical changes to their grounds, e.g. raised beds, moving saplings, and creating a shelter.

We worked with the school to design the new spaces. The Design and Technology staff (who were not ‘officially’ part of the project) got very excited by one aspect – trying to reduce the impact of the wind that whistles down the site across the covered seating area.

They worked with pupils to design a honeycomb structure that will be created at the end of the seating space. This will have interchangeable elements that can be used both as a display feature and to test what makes the most effective wind barrier, i.e. should it be a solid wall or semi-permeable? This is beyond the scope of the project and its funding, but will continue on past the life of the project.

Secondary pupils enjoyed being outside and active, even on cold days. So often, these pupils end up inside all day and staff can be uncertain about taking them outdoors. This project proved that working on a project outdoors can be a really successful way to engage secondary pupils – focused, active, and making a difference.



My School, My Planet (Walsall)

Building on the success of the My School My Planet pilot project in 2020, we began the first full-scale National Lottery Heritage Fund funded MSMP project in Walsall, West Midlands in 2022.

MSMP focuses on biodiversity, climate change, and soil, helping young people learn about environmental issues affecting us today, particularly in relation to their local area where connection to nature is often limited. The project also explores the cultural importance of our relationship with the natural world.

The initial stage of the project builds knowledge, followed by planning for change, leading to implementation where we hope to see physical changes to school grounds and local green space to support the environment.

Sixteen schools are participating, including two special education needs schools and 14 primary schools, with approximately 300 students involved. Notably, over half of the participating schools are in the most deprived 10% of neighbourhoods in England, and 55% of students receive free school meals. Geographically, the schools span areas north and south of Walsall city centre. In addition to participating schools, MSMP has brought in 12 community groups representing adults in fields like horticulture and community services, from a variety of backgrounds.

The project created new staff roles at LtL with two new Project Officers, a Trainee Project Officer, and an Administration Assistant being employed, as well as giving an existing staff member the role of Project Manager.

Nurturing Nature

This long-standing Scottish project has continued through 2022-23 and created more wonderful stories of impact on the families who benefit from this work. Nurturing Nature delivers ten family learning and play sessions across ten weeks, using local greenspaces which are within local communities. The families and settings are taken through a series of no-cost or ultra low-cost play sessions, while being supported to understand the role of play for very young children. The personal stories of impact are wonderful and emotional at the same time, demonstrating real change in families' lives.

We have had funding extended until early 2026, but within an understanding that the fund is to change in future. We are deeply grateful to CORRA for their support and influence on this work, which often requires innovative thinking and flexibility.

As we enter the last 18 months of the programme, we will be creating and delivering 'how to' courses for all regions of Scotland. Our aim here is to create a knowledge and passion for such simple family learning programmes using the outdoors, and therefore create a lasting legacy for all early years in Scotland.



Climate Ready School Grounds

A partnership with Architecture & Design Scotland through 2022-23, this project was a short-term exploration of the opportunity that school grounds offer for both climate education, and adaptation and mitigation for climate change.

The project created a coherent suite of resources and connected to existing quality resources, as well as an inspiring video and images. On our own LtL website, the content focuses on teachers and education leaders looking for information. The Architecture & Design Scotland website hosts resources following the same themes, but for an audience of landscape architects and school grounds designers.

This project has also created a foundation for our work in climate change for the foreseeable future. We are able to clearly articulate the multiple co-benefits of school grounds in relation to our changing climate.

Better Breaktimes, Better Transitions

This project partnered with Play Scotland, funded by the Scottish Government, to explore the value of play for pupils as they transition to secondary schools. The project was run in secondary schools across Falkirk Council. We explored both pupil and teacher views, as well as the current practice and knowledge around play in secondary schools.

The project highlighted the change from a play-rich and play-positive primary environment to a secondary environment and culture which has not yet explored the potential of play. We developed an understanding of the lack of awareness and opportunity for secondary teachers to help create a more playful environment and culture.

We also recognised that many pupils and teachers saw play as infantilised and less relevant to 'the big school'. Against this rather forlorn situation, we also heard strong voices advocating for play and a motivation to explore this more.

This project lays a foundation to explore more about play in secondary schools, and we feel strongly that creating playful spaces and cultures will have significant health and wellbeing benefits for all in secondary schools, not just the lower years.



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

Funded by the John Laing Charitable Trust, 'This Place is like a Building Site' worked with the Polygon School in Southampton to create a new storytelling throne. The two-day process was captured on video by Andrew Day from Yellow Balloon Films to create a short film of the project, featuring interviews with school staff, pupils, and members of the LtL team.

In February 2023, we learnt that the film had been shortlisted for the Smiley Charity Film Awards. Even though we were not successful in winning our category, the team enjoyed a wonderful evening at ODEON Luxe in Leicester Square, celebrating the best of UK charity films.

'Teaching the Primary Curriculum Outdoors'



Our book, 'Teaching the Primary Curriculum Outdoors', was released in July 2022. Within 24 hours of release, it topped the education chart and was ranked an Amazon best seller in several categories, including 'Hot Picks' and 'New Releases'.

The book was written post-Covid-19 as an introductory guide for primary teachers. It is full of hundreds of practical ideas for taking the curriculum outdoors, featuring activities for all subjects from maths to music. It has continued to sell well and has received a number of fantastic online reviews.

"A thought-provoking, timely text to support primary teachers in taking learning outside, from myth-busting about teaching outdoors to practical advice to enable teachers to see possibilities, this book is the 'go to' resource! "

Training and Consultancy

Learning through Landscapes continued to see significant growth in income from training and consultancy in 2022-23, following a strong performance in 2021-22 which saw income growing beyond pre-pandemic levels.

Training and consultancy services delivered in 2022-23 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.

Income from training and consultancy has in the most part come from our in-person services, but we continue to complement this with our online training and membership programme.

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

Demand for training and consultancy from the state school sector has been hampered by difficult economic conditions, from the cost of living crisis, high energy bills as well as a significant growth in costs for schools dealing with staffing shortages. In order to support our wider work and continue to grow revenue, we are therefore looking to develop our work with independent schools and international schools.

We have set ambitious targets for 2023-24 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.



Forest Kindergarten Programme

The SQA accredited Forest Kindergarten Award has become a vital part of our training offerings and continues to grow. In 2022-23, we ran 10 courses with 186 participants (five open public and five local authority courses). This included a pilot course in Hampshire, England in June 2022. Most courses were at full capacity, allowing us to increase the number of trained staff able to facilitate the award.

We are seeing the positive impact of this training on early childhood education practices, especially in Scotland. Learning through Landscapes has received encouraging feedback from practitioners and regional managers about the benefits for staff and children.

Learning through Landscapes also helped establish the Forest Kindergarten Practitioners Forum, inviting other providers to come together and discuss standards for delivery and assessment. This was well received, and plans were made to hold annual gatherings going forward.



The Learning through Landscapes Trust Trustees' Report 2022–23

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 2023 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.



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 (Chair)
Deborah Allmey (Resigned 25.10.23)
Catherine Beith
Merrick Denton-Thompson OBE
Mike Greenaway
Juno Hollyhock (Appointed 30.03.23)
Susan Humphries OBE MA
Chanel McPherson-George
Usha Sahni OBE
Philip Sanderson
Sally York (Appointed 25.10.22)
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.

During 2022-23 we maintained our focus 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 to which children have frequent access. We have the agency and capacity to make a difference to how these important spaces are used.

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 more than 30 years' experience of practical action and research. Through it, we aim to reach all schools and settings in England, Scotland and Wales. Our 30 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)

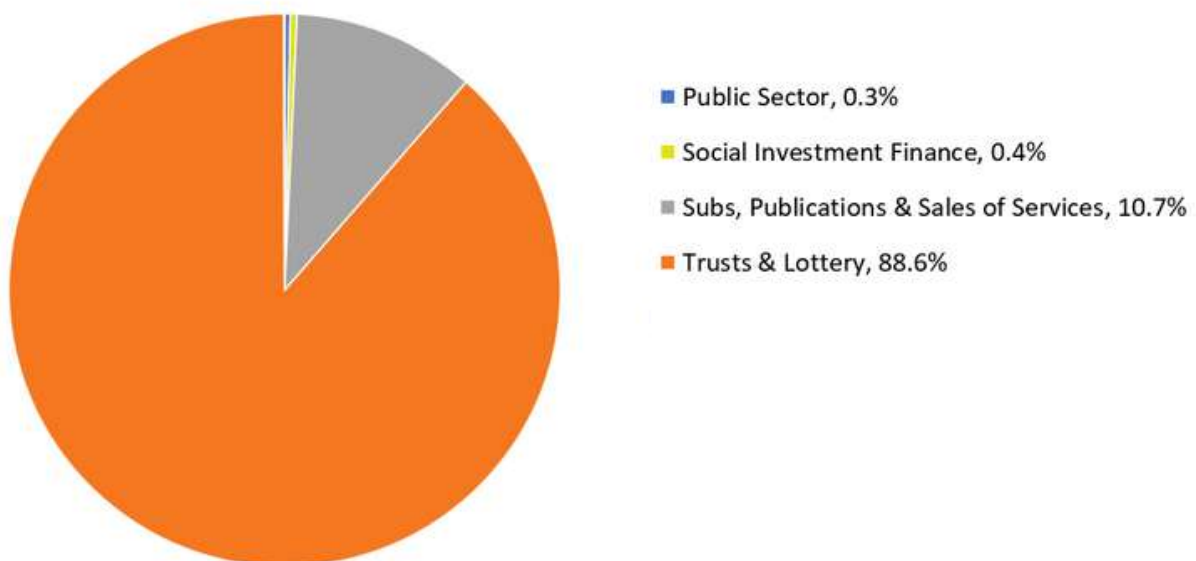
Learning through Landscapes was involved in the establishment of the independent Panel for the Disposal of School Playing Fields in England and has had a representative on the Panel ever since. Having assessed each case against the published criteria, the Panel then makes a recommendation to the Secretary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

Financial Review

The deficit for the year amounted to £129,924 (2022: £142,409). Learning through Landscapes has a long track record of successful bids for large-scale projects, so that in any given year the majority of turnover is accounted for by a handful of programmes. The varying length of 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 and the surpluses or deficits arising from that activity. The return to more normal post-Covid-19 conditions allowed the completion of some previously delayed projects and some large new programmes were begun, which will have a positive impact on the results for 2023/24. However, like many other organisations, LtL was adversely affected by the cost of living crisis and the impact on wages, which prevented the deficit from being reduced to the extent anticipated.

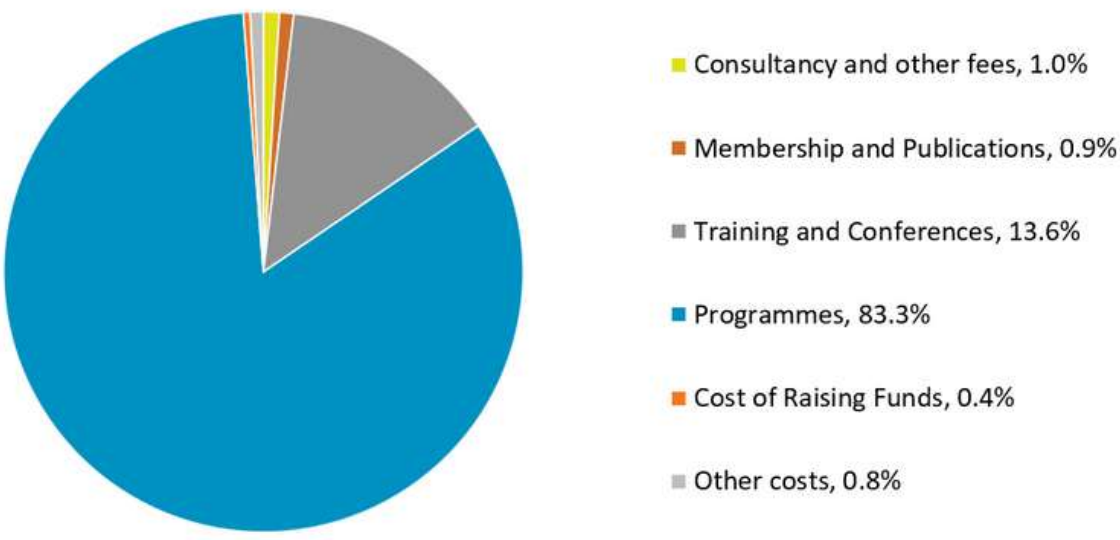
Sources of Income in 2022/23 £1,538,336



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 slightly to £1,538,336 (2022: £1,516,594), there was significant change in the location and composition of project teams, with staff costs increasing from £761K to £795K, while the average monthly number of employees fell from 33 to 31.

The cost of delivering grant-funded programmes accounted for the majority of expenditure as in previous years, but as the Covid-19 effect has dropped out the share of income accounted for by commercial activity has started to rise again, up from 8.4% to 10.7% this year.

Areas of Expenditure in 2022/23 £1,668,260



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 £357.1K in unrestricted reserves at 31 March 2023, compared with £497.2K at 31 March 2022.

The trustees have considered the charity’s operational risk environment, including the risk posed by recent inflationary pressures. The Trustees have concluded that with the right management actions, the new projects due to come on-stream in 2023/24, 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 2023 were £357.1K representing 3.9 months of operational costs budgeted for the 2023/24 financial year of £1,107.8K. Reserves cover has dropped by more than 3 months since last year, in part due to the deficit for 2022/23, but also because the payroll element of 2023/24 operating costs will be 25% higher as a result of LtL's success in winning several large new projects. These projects will help to eliminate the deficit and enable the Trust to start rebuilding reserves. Progress towards this goal is being monitored closely by the management team and Trustees.

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	£264k
Contingency	£15k
Total designated funds	£279k

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 2022/23 financial year are detailed in Note 21 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 32nd year of operation of Learning through Landscapes, the 26th year of operation of LtL Scotland, and the 14th 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 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.

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 one third of the staff are based there. As at 31/03/23 the Trust employed 33 full and part time staff.

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

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

Key Management Personnel

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

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

Carley Sefton
Matt Robinson
Mary Jackson
Dan Harvey
Sarah Knott
John Atherton

Our Volunteers

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

Internal Controls and Risk Management

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

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

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

Grant Making Policy

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

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

- Local School Nature Grants programme funded by the People's Postcode Lottery Trusts
- Third Sector Fund funded by the Corra Foundation

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 a high street clearing bank as well as deposits maintained with the Charities Aid Foundation Bank, Charity Bank, Aldermore, Close Brothers, United Trust Bank and Buckinghamshire Building Society. The interest earned is detailed in note 4 to the Financial Statements.

Statement of Trustees' Responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP FRS102,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

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

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

Auditors

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

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

Approved by the Board of Trustees and signed on its behalf by:



Carley Sefton,
Secretary

26 October 2023

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 2023 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 2023 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: 23rd November 2023

Statement of Financial Activities for the year ended 31 March 2023

(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		
					2023	2022
		£	£	£	£	£
<u>Incoming resources</u>						
Incoming resources from donations and legacies	2	75	-	500	575	1,031
Incoming resources from charitable activities	3	189,569	-	1,342,158	1,531,727	1,513,306
Incoming resources from investments	4	6,034	-	-	6,034	2,257
<u>Total incoming resources</u>		195,678	-	1,342,658	1,538,336	1,516,594
<u>Resources expended</u>						
Raising funds	5	5,550	-	1,575	7,125	13,436
Cost of charitable activities	6	330,282	-	1,330,853	1,661,135	1,645,567
<u>Total resources expended</u>		335,832	-	1,332,428	1,668,260	1,659,003
<u>Net movement in funds</u>		(140,154)	-	10,230	(129,924)	(142,409)

<u>Funds Internal transfers</u>	20	(40,000)	40,000	-	-	-
<u>Reconciliation of Funds</u>						
<u>Total funds brought forward</u>	20	258,238	239,000	11,283	508,521	650,930
<u>Total funds carried forward</u>	20	78,084	279,000	21,513	378,597	508,521

The notes on pages 44 to 54 form part of these financial statements.

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	14,668	13,881
Investments	11	2	2
Total fixed assets		14,670	13,883
Current assets			
Stocks	12	8,357	2,893
Debtors	13	129,822	141,053
Cash at bank		854,003	1,086,305
		992,182	1,230,251
Creditors: amounts falling due within one year	14	(628,255)	(735,613)
Net current assets		363,927	494,638
Net assets		378,597	508,521
Restricted funds	20	21,513	11,283
Unrestricted funds			
Designated funds	20	279,000	239,000
General funds	20	78,084	258,238
Total Funds	20	378,597	508,521

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 26th October 2023 and signed on their behalf by:



David Coleman
Trustee



Catherine Beith
Trustee

Company Registration Number 02485660

The notes on pages 44 to 54 form part of these financial statements.

Cashflow Statement for the year ended 31 March 2023

	2023		2022
	£		£
Net cash (outflow) from operating activities	(229,010)		(234,995)
Returns on investments and servicing of finance			
Interest received	6,034		2,257
Capital expenditure and financial investment			
Payments to acquire tangible fixed assets	(9,326)		(8,277)
(Decrease) in cash in the year	(232,302)		(241,015)
Net cash resources at the beginning of the year	1,086,305		1,327,320
Net cash resources at the end of the year	854,003		1,086,305

Notes to Cashflow Statement

	2022		2022
	£		£
Reconciliation of net (outgoing)/incoming resources to net cash inflow/(outflow) from operating activities			
Net (outgoing) resources	(129,924)		(142,409)
Decrease/(increase) in debtors	11,231		(69,539)
(Decrease) in creditors	(107,358)		(31,701)
Depreciation	8,539		6,474
Interest received	(6,034)		(2,257)
(Increase)/decrease in stock	(5,464)		4,437
Net cash (outflow) from operating activities	(229,010)		(234,995)

	2023	Cashflow	2022
	£	£	£
Analysis of changes in net cash resources			
Cash at bank and in hand	854,003	(232,302)	1,086,305

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 2023. 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	2023	2022
	£	£	£	£
Voluntary income				
Donations general purpose grants	75	500	575	1,031
Legacies	-			-
Total incoming resources from donations and legacies	75	500	575	1,031

In 2023 £75 of donations and legacies income was for unrestricted use (2022: £105), while £500 was restricted to specific purposes (2022: £926).

3. Analysis of incoming resources from charitable activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Income from consultancy and other fees	13,452	-	13,452	7,432
Membership and Publications income	2,758	-	2,758	4,446
Training and conference income	126,352	-	126,352	115,632
Programme funding	47,007	1,342,158	1,389,165	1,385,796
Total charitable activity income	189,569	1,342,158	1,531,727	1,513,306

The incoming resources from charitable activity were £1,531,727 (2022: £1,513,306) of which £189,569 (2022: £142,978) was for unrestricted funds and the balance of £1,342,158 (2022: £1,370,328) was for restricted funds.

4. Analysis of incoming resources from investments

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2022
	£	£	£	£
Bank interest	6,034	-	6,034	2,257
Total investment income	6,034	-	6,034	2,257

In 2023 all £6,034 (2022: £2,257) of investment income was attributable to unrestricted income funds.

5. Analysis of costs of raising funds

		Allocation of	Total	Total
	Direct Costs	Support Costs	2023	2022
	£	£	£	£
Fundraising Campaigns	5,552	1,573	7,125	13,436
Cost of raising funds	5,552	1,573	7,125	13,436

All costs of raising funds related to unrestricted funds apart from £1,575 (2022: £5,720) which related to restricted funds.

6. Analysis of costs of charitable activities

	Project	Other Direct	Allocation of Support	Total	Total
	Awards	Costs	Costs	2023	2022
	£	£	£	£	£
Consultancy and other fees	-	13,232	3,290	16,522	24,547
Membership and Publications	-	11,843	2,892	14,735	14,158
Training and Conferences	-	164,914	62,511	227,425	220,833
Programmes	404,995	695,987	287,978	1,388,960	1,372,051
Other costs	-	8,762	4,731	13,493	13,978
Cost of charitable activities	404,995	894,738	361,402	1,661,135	1,645,567

All costs of charitable expenditure related to restricted funds apart from £330,282 (2022: £285,239) of expenditure which related to unrestricted funds.

Project Award costs were paid to 907 schools and settings throughout the UK.

Analysis of other costs

	2023	2022
	£	£
Legal and Professional fees	-	2,088
Audit fees	7,525	6,800
Cost of trustee meetings	1,237	1,422
Allocation of support costs	4,731	3,668
Total governance costs	13,493	13,978

7. Apportionment of Support Costs

	Fund-raising	Consultancy & other Fee	Membership & Publications	Training & Conferences	Programme	Governance	Total	Total
	Costs	Costs	Costs	Costs	Costs	Costs	2023	2022
	£	£	£	£	£	£	£	£
Premises	152	246	270	5,440	20,366	432	26,906	22,727
Travel	24	39	42	856	3,203	68	4,232	1,677
Central Services	1,142	1,852	2,026	40,880	153,057	3,247	202,204	172,869
Marketing and Communications	31	720	148	6,738	74,080	323	82,040	73,514
Information Technology	221	358	391	7,896	29,562	627	39,055	35,919
Depreciation	3	75	15	701	7,710	34	8,538	6,474
Total Support Costs	1,573	3,290	2,892	62,511	287,978	4,731	362,975	313,180

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

	2023	2022
	£	£
Wages and salaries	704,546	676,200
Social security costs	53,899	47,468
Pension costs	36,594	37,098
Total Staff Costs	795,039	760,766

	2023	2022
The average number of employees during the year was as follows:	31	33

One employee earned more than £60,000 per annum (2022: 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 £226,851 (2022: 200,216).

No remuneration was paid to, or waived by, any trustee during the year (2022: £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 £36,594 (2022: £37,099).

10. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2022	6,508	40,299	46,807
Additions	-	9,326	9,326
Disposals	-	(1,418)	(1,418)
At 31 March 2023	6,508	48,207	54,715
Accumulated depreciation			
At 1 April 2022	4,203	28,723	32,926
Charge for the year	769	7,770	8,539
Depreciation on disposals	-	(1,418)	(1,418)
At 31 March 2023	4,971	35,075	40,047
Net book value at 31 March 2023	1,536	13,132	14,668
Net book value at 31 March 2022	2,305	11,576	13,881

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

	2023		2022
	£		£
Stocks of literature and visual materials for resale	8,357		2,893

13. Debtors

	2023		2022
	£		£
Trade debtors	52,186		72,772
Amounts due from subsidiary undertaking	5,862		5,862
Other debtors	1,731		2,631
Prepayments & accrued income	70,043		59,788
Total	129,822		141,053

All amounts are due within one year.

14. Creditors: amounts falling due within one year

	2023		2022
	£		£
Trade Creditors	38,953		26,055
Taxation and social security	14,440		30,082
Other creditors	5,185		4,781
Accruals & deferred income	569,677		674,695
Total	628,255		735,613

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 2022	652,002
Amounts released from deferred income	(652,002)
Amounts deferred this year	542,674
Deferred income at 31 March 2023	542,674

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 £3,253 (2022: £740) 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 (2022: £nil). Expenses totalling £303 were reimbursed solely for travel costs incurred in attending meetings (2022: £nil).

17. Capital commitments

There were no capital commitments at either 31 March 2023 or 31 March 2022.

18. Operating leases

As at 31 March 2023, the Trust had annual commitments under non-cancellable operating leases as set out below:

					2023		2022
					£		£
Operating leases which expire							
In one year					16,608		17,831
In two to five years					2,904		12,084
More than five years					-		-
Total					19,512		29,915

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		2023		2022
	£		£		£		£
Fixed assets	14,670		-		14,670		13,883
Net current assets	342,414		21,513		363,927		494,638
Net assets by Fund	357,084		21,513		378,597		508,521

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

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 2022/23 financial year and has been extended into a seventh phase that will now see delivery in up to 725 schools in 2023/24.

Third Sector Fund

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

Erasmus+ Funding - 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 was the project leader for Natural Nations and Natural Nations Goes Digital, which were successfully completed in the year. SEL (Social and Emotional Learning in schools) will be completed in early 2023/24.

My School, My Planet (MSMP) - Neston, Walsall and North West

Applying the results of the successful My School, My Planet pilot LTL has undertaken work on three follow-up projects in the year. In Walsall and in the North West, two large projects were commenced with funding from the National Lottery Heritage Fund and the Swire Charitable Trust and Westminster Foundations respectively. Also, with support from the Churchill Fellowship Covid-a9 Action Fund a focused project to engage children at Neston High School with nature and their cultural heritage was completed in the year.

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 has continued.

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 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 24.