

The Learning through Landscapes Trust

Annual Report 2025–26

Learning through Landscapes

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

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

Inwards, we have focused on building our skills as a team to better support schools and settings to respond to the pressing issue of climate change. We are grateful to receive funding which allows us to develop a world-leading programme in climate education and we have set out to prioritise this work for the next three years. This will allow us the space and time to work with schools, local authorities, and governments to understand the role we can play in helping tackle so many of the challenges facing schools and early years settings.

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



This has been a year of change, reflection, and renewed purpose for Learning through Landscapes, and I am proud to share my first annual report as CEO.

We felt the deep loss of two remarkable supporters this year: Sir Bob Reid, our chairman for 19 years, and John Troake, a long-standing former board member. Sir Bob will be remembered for his business acumen, dry wit, and unwavering commitment to our mission, while John brought immense wisdom from a lifetime in education leadership. We are also grateful to Usha Sahani OBE, who stepped down as a trustee, for the warmth and child-centred perspective she brought to our work. Our CEO Carley Sefton also departed to new opportunities this year, leaving behind an incredible legacy after such vigorous and creative leadership of LtL.

Alongside these moments of sadness, I have found much to celebrate. Across our programmes, I have seen our team help more schools, educators and children experience the joy of outdoor learning and play. Feedback from so many of our sessions remains in the realm of 'best CPD ever'. We expanded our work in climate adaptation, early years and play, launched a new website, and began a journey to better measure our long-term impact. We have also invested in our foundations, strengthening our policies and processes, so that we can grow and deliver our work with efficiency and professionalism.

I feel privileged to lead a team whose expertise and care give our work its quality and humanity. This year, we have been joined by even more skilled colleagues, bringing fresh thinking and an even wider skillset to our projects and processes. I am deeply grateful for the dedication of every member of staff, who often give far more than is asked for, and I hope they feel proud of what we have achieved together as they read this report.

I believe our mission has never felt more urgent. Amid pressing challenges for climate, nature, health and education, school grounds remain unique as the one outdoor space children can access every day. For me, our mission to transform childhood through better school grounds is a call to practical and urgent action which will drive LtL forward next year.

As I look ahead, I do so with humility about the scale of the challenge, confidence in this wonderful team, and immense gratitude for the trustees, delivery partners, teachers, educators and communities who we work with.

Matt Robinson, CEO
The Learning through Landscapes Trust



This has been another exceptional year for Learning through Landscapes.

New contracts are in the negotiation process and we hope to be able to reveal the details of these in the months to come - they will form a very important part of LtL's work for the next few years.

We have welcomed our new CEO on Board - Matt Robinson has been a part of the LtL family for some years now and has led considerable change and development in our Scotland team, we're delighted that Matt has been successful in applying for the CEO role and will be leading us into the next phase.

We were pleased to establish new partnerships and programmes during the year, expanding our work in early years and laying the foundation for a stronger evidence base to demonstrate the impact of our work. As a result, we welcomed many new colleagues who bring expertise and skills across our delivery and project management teams, as well as in communications and corporate partnerships.

As we reach the end of the Climate School 180 programme we are looking forward to seeing the outcomes of this piece of work, we will be helped in this with our new impact measurement programme bringing us to the cutting edge of impact data analysis. We are proud to be one of the few sector organisations benefitting from such a sophisticated approach and we are grateful to our funders who have enabled this to happen.

Our new three-year Business Plan was launched during the year, and we are already seeing considerable progress against the many stretching targets. We remain ambitious and recognise that, for a small/medium sized enterprise such as ourselves, business plans must remain dynamic and responsive - to this end we will be providing an update and revision for 2026/27 later in the year.

2025/26 has seen school grounds back on the agenda at a national policy level, with a new education estates strategy in England and deep consultation in Scotland. The year culminated in the coming together of a number of like-minded organisations in a school grounds collective conference in London's QE II conference centre. We recognise the work that has been done so far but we will continue to push for greater protections and a clearer vision for school grounds in the years to come.

Juno Hollyhock
Chair of the Board



Our Vision, Mission, and Impact

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

Our Mission

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

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

We know that outdoor learning and play:

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

Our Impact

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

£36m

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

12%

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

18m

children and young people impacted by our work



Projects

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

Project Partners and Consultants

ActionFunder · Movimento Bloom · Professor John H. McKendrick · South Downs · Queen Margaret University · University of Stirling · UNICEF

Funders and Supporters

Allan & Gill Gray Philanthropies · Corra Foundation · NatureScot · Postcode Lottery Trusts (People's Postcode Trust, Postcode Community Trust, Postcode Local Trust, Postcode Neighbourhood Trust, Postcode Places Trust, Postcode Society Trust) · RHS · The Department for Education · The Natural History Museum · Worwin UK Foundation



Happy By Nature

Happy By Nature is WWF's schools programme designed to ensure that primary aged children have their 'daily dose of nature'.

As part of this programme LtL is working in partnership with and funded by WWF to work with schools to develop nature-rich spaces that support nature-based play in their grounds.

In the first round, 10 schools across Great Britain are receiving a grant and in-school support from an LtL facilitator/trainer. All currently have uninspiring and nature-poor grounds and have not been involved in developing their grounds for nature-based play before. Our delivery officers are working directly with pupils and staff to establish their needs before a Landscape Architect creates the designs to transform an area of their grounds. Schools receive a £10,000 grant to make these changes and school staff will receive training on how to make the most of those spaces for play.

The final changes to grounds and training for staff is due to be completed by the end of the autumn term and Round 2 applications were submitted in June 2026.

Outdoor Classroom Day

Learning through Landscapes continues to lead Outdoor Classroom Day, a global campaign we have supported for over ten years and have stewarded since 2023. With over 13 million children now signed up worldwide, the movement continues to grow, inspiring schools to embrace the benefits of outdoor learning. The campaign ran on 8th May and 6th November 2025 and continues to run twice a year, with schools around the world taking part in coordinated days of action, supported by themed resources, countdown activity, and content shared across a global network of partners.

Led by educators and supported by NGOs across the globe, Outdoor Classroom Day continues to reach schools in over 150 countries. It empowers teachers to take learning beyond the classroom and embed outdoor experiences into everyday practice.

Alongside this, we have strengthened the campaign's impact. In November, we introduced a child-led strand, inviting pupils to share why outdoor learning and play matter to them, helping to amplify young people's voices and, where possible, engage local decision-makers. We also contributed to an event at the European Parliament, highlighting the role of time outdoors in supporting children's vision and wellbeing.

Education Policy and Infrastructure Programme

This programme aims to improve the policy and guidance framework for school grounds across all four UK nations. Philanthropically funded, much of the work is undertaken by our most senior team and has involved much building of relationships and careful conversations.

We have seen significant progress this year, with considerable progress in England in building working relationships with DfE, Natural England and many colleagues in third sector organisations. A highlight was the first 'School Grounds Collective' event in central London which gathered like-minded organisations together to plan our collaboration into the future.

In Scotland, ahead of the parliamentary elections, we had the good news that the new minister would be inheriting a completed consultation on school grounds premises, and we now work to ensure the new minister will seek to include a refresh of the School Premises Regulations in the programme for government.

Climate School 180

2025–2026 marked the third year of our generously funded initiative from Allan & Gill Gray Philanthropies. The project takes a distinctive approach for educators, bringing global climate issues into a local context by examining how school grounds can support climate action as part of a learning process. Alongside a direct training package for teachers, staff and pupils audit and identify climate impacts on their school grounds, exploring adaptation and nature-based solutions.

From an LtL perspective, this project has been an important learning journey for our delivery team, explored through our partnership with Stirling University, who have continued a programme of professional development examining assumptions and challenges emerging from delivery.

During this phase we delivered to 85 schools and look set to complete with 140 schools taking part. Over a thousand teachers accessed our online training, with a group of staff change makers attending in-person work-shops within schools across the UK. We also developed a series of supporting webinars, a climate resource hub and a digital application version of the audit tool.

We are hearing an increase in positive stories about how staff are working with pupils to develop better climate education, more resilient grounds, and engaging learning spaces.
.



"Staff viewpoints have changed as well as their understanding of building curriculum around climate change."

Kirsty Brennan
Sgoil Bhaile a Mhanaich
Outer Hebrides

Climate Ready School Grounds

Climate Ready School Grounds was a partnership delivering technical guidance on climate adaption to schools in Scotland. While Architecture & Design Scotland focussed on advice to professionals such as architects and landscape architects, LtL's work focussed on ideas for renovation and changes to existing spaces while involving learners in the process.

We were delighted to see that the project outputs were included in guidance from the Scottish Government to all schools in 2025. The project delivered a deep learning opportunity for all, and led to a series of webinars and speaking events to share our learning with schools.

This project also instigated our Climate School 180 work, and led to significant training and upskilling for our staff team. In 2026, we will be delighted to announce a new partnership to deliver at national scale a programme taking forward the advice in Climate Ready School Grounds as a grant and support programme for schools.

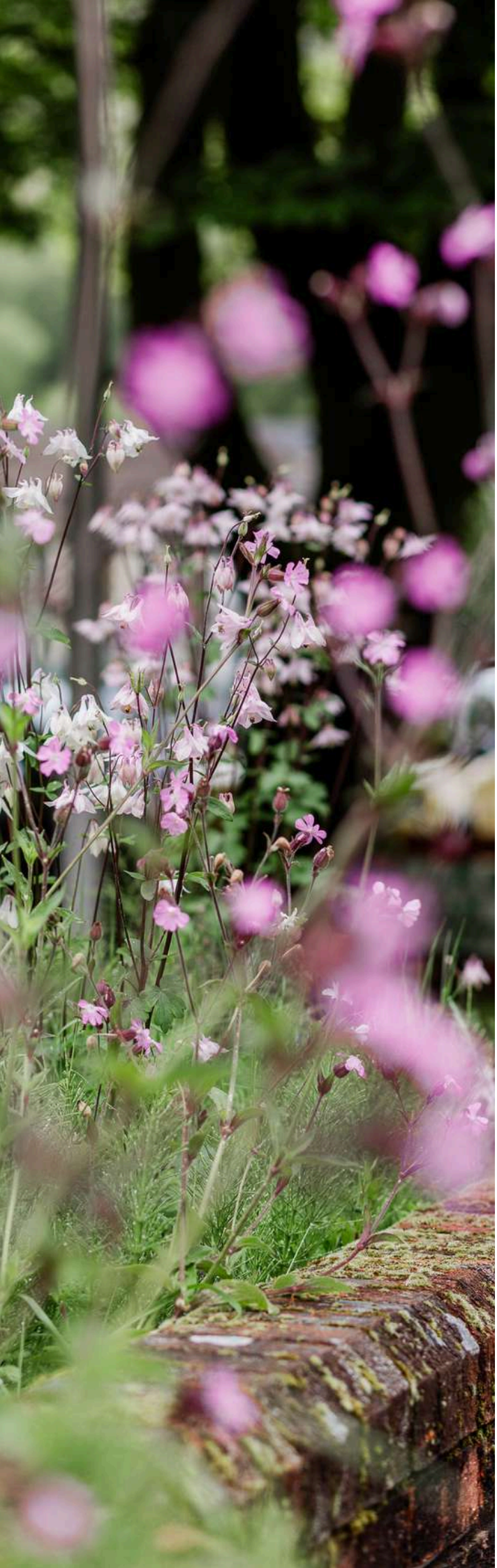
National Education Nature Park (Nature Park)

This year part of LtL's work as Early Years Lead has been to develop a suite of resources specifically designed for young children. These link with the five stages of the Nature Park framework and also to the EYFS areas of learning. A matrix helps practitioners and teachers find the right resources for their children to engage with the Nature Park wherever they are in that process.

Our teams in the West and East Midlands continue to deliver the Nature Park to schools, settings and FE colleges in their regions, focusing on increasing registrations and habitat mapping as well as completing community science surveys which are helping to find out how biodiverse the grounds are.

Highlights have included whole Multi Academy Trust engagement and working with more FE colleges through both their Early Years and Childcare, and Land-based staff, each finding different ways they can engage their students with the Nature Park.

The team continue to work alongside the other DfE Sustainability Support Sister Projects to help schools create their Climate Action Plans and implement practical changes to their grounds.



Scottish School Grounds Survey

The Scottish School Grounds survey was originally conducted in 2005. We were therefore delighted to be able to re-run this seminal research again after 20 years. Working with Prof. John McKendrick, and in partnership with Nature Scot and Play Scotland, the research was updated to include wider questions related to updated education, play, nature and climate policy.

Over 40% of Scottish schools took part, representing every local authority and settings across the spectrum from early years, primary, secondary and additional needs. Given the significant time commitment the survey required, the strength of response suggests school grounds are deeply valued across Scotland.

The final report identified several key themes for schools. Alongside positive findings - such as the use of grounds for learning and play, and aspirations for more nature-rich, climate-resilient spaces - the research also surfaced real areas of concern: shrinking outdoor space, limited budgets, a lack of nature, and the challenges many teachers face in improving or making better use of their grounds.

Nurturing Nature

Nurturing Nature, funded by Corra Foundation's Children, Young People and Families Early Intervention Fund & Adult Learning and Empowering Communities Fund (CYPFEIF & ALEC), has been running for over 10 years, working alongside staff and families in Early Years settings. The project focusses on the power of playful interactions between children, staff and caregivers in nature to engage and inspire families, build relationships and develop real-world skills.

To sustain Nurturing Nature's successful legacy, we have worked in collaboration with local authorities across Scotland to provide staff training to Early Years Practitioners to build their skills in using outdoor spaces to support families. Training events have had an enormous impact, raising engagement with individual families whilst embedding knowledge within settings and building staff confidence with using local greenspace to facilitate play interventions.

A targeted programme of in-person support to identified nurseries provided expertise from LtL and resources to support delivery. This was particularly effective in pockets of rural poverty. This funding continues in 2026/2027 where we will deliver more LA courses and targeted support to help staff to work effectively with families, access their local environments, and create a sense of belonging in their community.



Reflecting on a session, one mum noted:

"Ye just wouldnae think to go out on a day like this normally, eh? I'd just stick the telly on but it's actually dead nice listening tae it [rain on the tarpaulin shelter]. She's lovin' it eh?"

Local School Nature Grants

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

In Phase 9 of our LSNG programme, delivered between April 2025 and March 2026, we awarded 464 grants. While this was fewer than the previous year, the continued support and encouragement from the People's Postcode Lottery enabled us to expand our LSNG XL initiative, a year long programme designed for school that have previously received an LSNG grant. As part of this enhanced offer, we awarded 36 LSNG XL grants.

Currently in Phase 10 of the programme, we have awarded 464 LSNG and 36 LSNG XL grants. Each year, we continue to build on the success of these initiatives, further enhancing outdoor learning opportunities for schools. Phase 10 is also year 10 of the programme and sees six events across Great Britain to celebrate this milestone. These fully funded events are aimed at educators and offers the opportunity to participate in quality CPD training across a range of outdoor learning and play topics.

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

People's Postcode Lottery rebranded from April 2026 and are now known as Postcode Lottery.



My Nature Play

My Nature Play seeks to increase the amount of time that young children across the UK spend playing in nature. Through practical, hands-on outdoor training sessions, the project aims to equip early years practitioners with the skills and confidence to facilitate high-quality nature play. Our Training and Development Practitioners will also support settings to work with parents and carers.

The project will run for 3 years, reaching 6,800 children and their families through 170 settings, and is funded by the Worwin Foundation. The team and Project Manager were recruited and met in February 2026 and since then the first wave of delivery to 50 settings has begun. Each setting has received a high-quality clothing library for staff and children, and the majority have had at least two of the three core modules delivered. In addition, the settings have access to the LtL premium package on the website and tailor-made resources to enhance the in-person provision.

Our preliminary findings from the research partner (Queen Margaret University) indicate very positive outcomes already (with more detail is to follow in October.) In September 2026 year 2 applications will open, and 70 new settings will be chosen.



"There were statistically significant improvements in both confidence to support nature play in general and willingness to support dirty play (play with mud) in particular."

Queen Margaret University report

Training and Consultancy

In 2025–26, our training and consultancy services continued to support schools, early years settings, and education partners across the UK and beyond. We delivered a wide range of in-person sessions, from one-off twilight workshops and advisory visits to longer-term programmes and partnerships. Our work continues to span urban and rural settings, with a strong presence in Scotland and growing demand across England, Wales, and internationally.

We worked with individual schools and nurseries, as well as local authorities and multi-academy trusts, delivering a broad range of training topics - from practical skills such as fire lighting and outdoor maths to playtime transformation and whole-setting approaches.

While in-person training remains the core of our offer, we continue to complement this with online training and membership services, helping us to reach more educators with flexible, accessible support.

Despite ongoing pressures on school budgets and capacity, demand for our work remains strong. Our training and consultancy services continue to be both a vital source of income and a key mechanism for embedding outdoor learning into everyday practice, and we are grateful to the schools, settings and partners who continue to work with us.



Forest Kindergarten

Our Forest Kindergarten Leader Courses continued to be well received in 2025/2026. During the 3-day course, participants work towards the outcomes of Qualification Scotland's workplace award in Forest Kindergarten and benefit from the extensive experience of the LtL staff team in developing their practice back at their settings.

Candidates complete a portfolio of work over the following 6 months, using our online platform to demonstrate both their knowledge of the approach and their understanding of it by putting it into practice. We find that this leads to lasting cultural change in settings and hugely increases staff confidence in taking learning and play outdoors. There has been an increase in P1-P3 teachers attending, highlighting the value of the FK pedagogy to those embracing play-based, child's rights approaches.

We are grateful to the nurseries who worked in partnership with us this year to allow in-person observation of FK sessions as this is an important 'lightbulb' moment for many staff as they see the incredible impact on children, staff and families in the real world.

2026/2027 sees us continue our current work, adding a new location in Perth to make the course more accessible for those based outside the central belt.

> *"Seeing the children in a different environment just opened up a whole new opportunity to develop meaningful relationships and see them thrive in areas that aren't always evident in the classroom. Children who can sometimes be difficult to engage in the classroom got stuck right in and were able to shine."*
>
> — P2 Teacher reflecting on sessions



Accreditation

Our LtL Professional Accreditation programme remains a cornerstone of our work to grow and support high-quality outdoor learning and play. In April 2025, we delivered a two-day training course at our head office in Eastleigh, welcoming both new staff and external participants into the programme.

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

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

Communications

Communications activity in 2025–26 continued to support growing engagement with Learning through Landscapes and demand for practical outdoor learning support. Following strong performance in the previous year, our digital channels remained a key route for reaching educators, sharing resources, and promoting training and projects.

A major milestone during the year was the successful launch of our new website in March 2026. The new platform is faster, more stable and easier to navigate, with improved accessibility and a clearer presentation of our work. This provides a more intuitive user experience for our key audiences and a more flexible foundation for future development.

Our email newsletter continues to be a valued source of updates for our growing subscriber base, sharing news, resources, training opportunities and stories from across our network.

Across social media, LinkedIn has continued to grow in importance as a channel for reaching professional audiences, while Facebook remains an effective platform for engagement and driving traffic. We continue to refine our approach across channels to ensure communications activity supports both reach and meaningful engagement.

Conferences and Events

In 2025-26, we spoke at the following conferences and events:

Ipswich Sustainability Conference · Surrey Outdoor Learning and Development ‘Beyond the Classroom Conference 2025 · CS180 Workshop · Avli Alliws · Education Buildings Wales · School Grounds Conference · Joyous Childhood Conference · Northern Ireland Education Estates Conference · Scotland Education Estates Conference · Scottish Land Based and Aquaculture Learning Review.

Development Report

For over 30 years, we've been at the forefront of developing and delivering innovative projects, supporting schools and early years settings with our unrivalled knowledge and expertise. As environmental, social and policy landscapes continue to evolve, we remain responsive, anticipating emerging challenges and equipping educators with the tools and knowledge they need to succeed

This year, we strengthened our Early Years offer, culminating in the launch of My Nature Play, a flagship programme designed to support high-quality playful learning in nature. We initiated a major new collaboration with a funding partner to develop a landmark school grounds climate adaptation project, scheduled for launch in 2026.

Alongside this, we advanced our ambition to deliver national school grounds surveys across England, Wales and Scotland. Building on the success of our Scottish School Grounds Survey, this work will provide the first UK-wide "state of play", offering robust evidence on the condition, use and potential of school grounds.

We also began a significant programme to transform our approach to impact measurement. This investment will strengthen our ability to evidence outcomes, enhance delivery, and communicate the value of our work with greater clarity and confidence. To support our growth, we expanded our fundraising capacity through the appointment of a Corporate Partnerships Lead, enabling us to build new, strategic relationships.

Looking ahead, we are developing new strands of work that respond directly to pressing sector needs:

- improving school attendance by using outdoor spaces to foster connection and belonging
- supporting secondary schools to maximise their grounds for curriculum delivery and play
- enabling school grounds to better meet the needs of pupils with special educational needs and disabilities

We value collaboration and actively seek partnerships with organisations and funders who share our commitment to improving outcomes for children and young people. We would welcome the opportunity to explore how our work can support your strategic or philanthropic priorities.

Equality, Diversity and Inclusion

There is much more to do, but this year we have made meaningful progress, with a growing recognition and celebration of difference.

The Away Day sessions this year focused on neuroinclusion and disability awareness, based on the needs highlighted by the previous year's audit. The internal focus on developing diversity through more accessible recruitment processes and practices has continued.

We launched a digital EDI monitoring form for recruitment, allowing for easier completion and return. With the need for several staff being recruited at once for our new EY project, My Nature Play, we were able to collect a large amount of data in our second run with this new tool. Developing a more diverse staff body is directly affected by how people come into the organisation. This feedback loop supports further refinement of the recruitment process.

For our staff, we have been working on equality and inclusion. We have accelerated policy development in the wake of ongoing changes to employment law. Policy allows all staff to understand what they're entitled to access and how we agree to treat each other. We're also developing ongoing managers' training to standardise some experiences of HR processes across the trust. All of this ensures a strong basis for equal treatment of all staff across all areas of the business as we continue to grow.

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

[Anonymous feedback from the training session]





The Learning through Landscapes Trust

Trustees' Report 2025–26

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 2026 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.

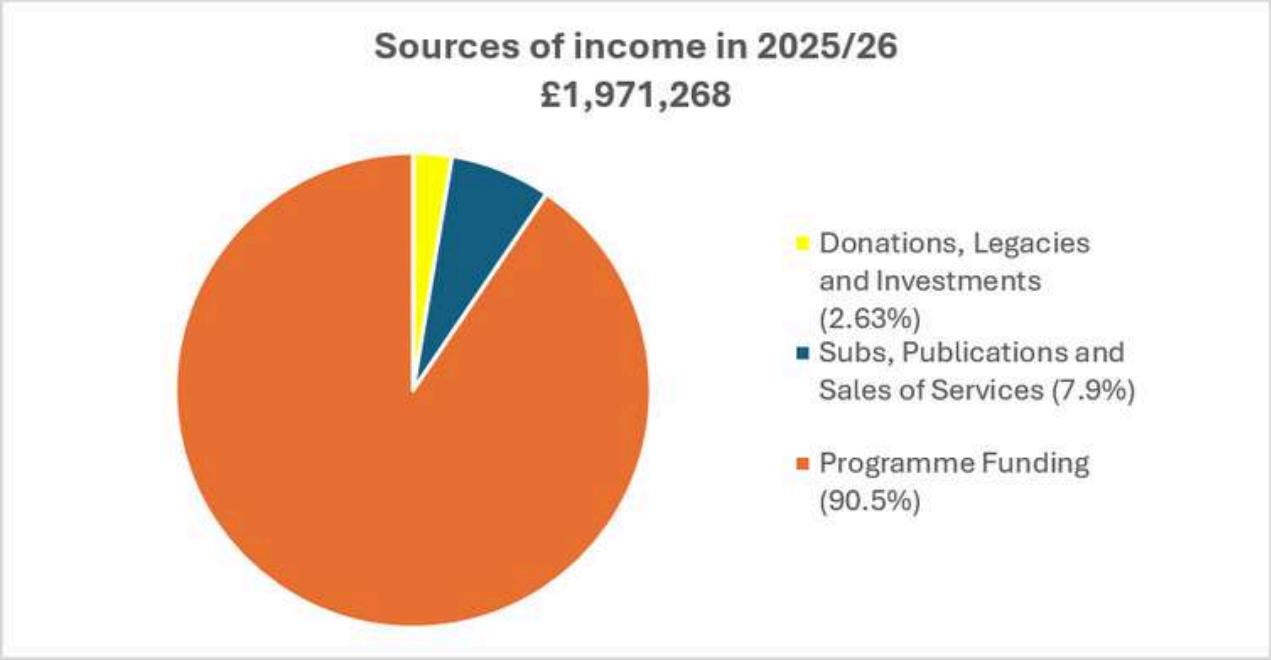
Learning through Landscapes

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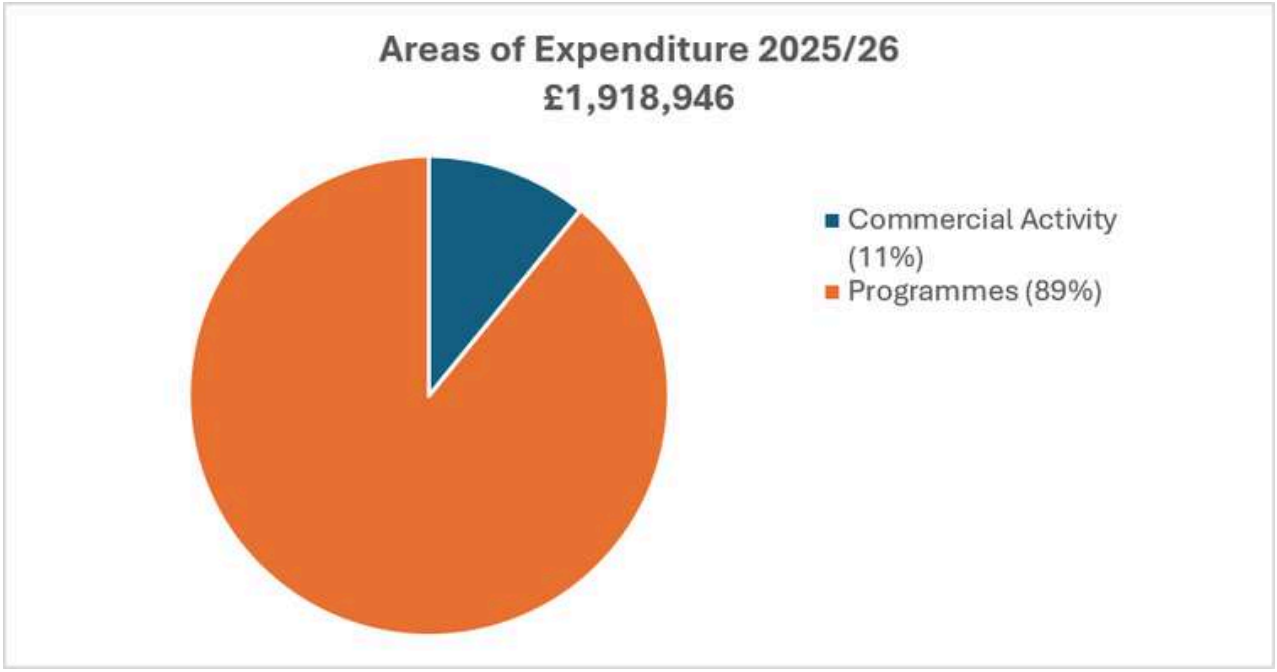
Financial Review

The Trust delivered a positive financial result for the year ended 31 March 2026, with total income of £1.971 million compared with £1.928 million in the previous year. Total expenditure was £1.919 million, resulting in a net surplus of £52,322 for the year, compared with a surplus of £176,190 in 2024/25.

Income from charitable activities increased to £1.919 million from £1.897 million in the previous year. This included £1.784 million of programme funding, of which £1.443 million was restricted to specific charitable projects. Unrestricted income from charitable activities was £476,030. The Trust also received £32,447 in donations and legacies and £19,348 in investment income and commercial income of £135,420 during the year.



The majority of the Trust's expenditure continues to relate directly to the delivery of its charitable activities. Total charitable expenditure was £1.919 million, including £284,000 of awards, £1,426,000 of direct project expenditure and commercial activity £209,000.



The Trust's balance sheet remains strong. At 31 March 2026, total funds were £693,986, compared with £641,664 at the previous year end. Cash balances increased from £1.160 million to £1.440 million, supported by a net cash inflow from operating activities of £325,000 during the year. Net current assets were £627,365.

The level of deferred income increased significantly during the year to £916,158. This principally represents income received in advance in respect of commercial training and consultancy and project funding where the relevant income recognition criteria had not yet been met at the year end. This provides an important source of future income, but also reflects the commitments associated with delivering the related projects and activities.

The Trustees continue to monitor the Trust's financial performance, cash flow, funding position and future commitments closely. The financial statements have been prepared on a going concern basis and the auditors concluded that there were no material uncertainties relating to the Trust's ability to continue as a going concern for at least twelve months from the date the financial statements were authorised.

Reserves Policy

The Trustees recognise the importance of maintaining sufficient unrestricted reserves to protect the Trust against financial uncertainty, manage fluctuations in income and expenditure, meet its commitments and ensure that the Trust can continue to deliver its charitable objectives.

At 31 March 2026, the Trust held total funds of £693,986, comprising £54,317 of restricted funds, £402,313 of designated funds and £237,356 of unrestricted general funds.

Restricted funds are held for specific purposes and are therefore not available to meet the Trust's general operational commitments. The restricted fund balance of £54,318 at year end principally relates to fixed assets in relation to a new CRM Impact assessment system.

The Trustees have designated £402,313 of unrestricted funds for specific purposes. This includes £387,313 designated to meet operating expenditure commitments, including potential wind-up costs such as staff notice and redundancy costs, lease commitments and legal costs, together with a £15,000 contingency fund for unexpected annual operational costs.

After taking account of the designated funds and the element of unrestricted funds represented by fixed assets, the Trust had approximately £225,000 of unrestricted general funds available at 31 March 2026. The Trustees consider these funds, together with the Trust's strong cash position and ongoing income generation, when assessing the Trust's financial resilience and ability to meet its future commitments.

The Trustees review the level and composition of reserves regularly as part of the Trust's financial planning and budgeting process. The reserves position is considered alongside projected income, expenditure, cash flow, contractual commitments, restricted funding requirements and the potential financial impact of significant risks. The objective is to maintain an appropriate level of unrestricted reserves while ensuring that funds are used effectively to maximise the Trust's charitable impact.

The Trustees consider that the level of reserves at 31 March 2026 provides an appropriate level of financial resilience for the Trust, while recognising the need for continued careful management of unrestricted income, expenditure and cash flow.

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 35th year of operation of Learning through Landscapes, the 29th year of operation of LtL Scotland, and the 17th year of operation of LtL Cymru.



Board of Trustees and Company Directors

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

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

Organisation

The governing body of Learning through Landscapes is the Board of Trustees whose members are unpaid. The Board makes major strategic decisions as set out in the Annual Business Plan and has ultimate responsibility for the conduct and financial stability of the organisation. The full Board meets formally three times a year.

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

Public Benefit

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

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

People

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

LtL operates out of offices in Eastleigh and Stirling. The Eastleigh office functions as the head office and one third of the staff are based there. As at 31/03/26 the Trust employed 44 full and part-time staff.

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

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

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

Key Management Personnel

The company directors are listed on the page 28. Senior managers are:

Chief Executive Officer and Company Secretary	Matt Robinson
Chief Operating Officer	Emily Akerman
Head of Innovation and Education	Mary Jackson
Head of Marketing and Communications	Dan Harvey
Head of Development and Fundraising	Hannah Stewart
Head of HR and Business Services	Sarah Knott
Accountant	Jackie Robinson
Head of Finance	Neil Evans*

*Appointed 30/04/26, after year end

Charity Patrons

Patrons of the charity serving during the year were Sir David Attenborough and Sir Jonathon Porritt CBE.

Our Volunteers

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

Internal Controls and Risk Management

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

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

Regular reports assist the Board of Trustees to monitor income and expenditure and progress towards financial targets.

Grant Making Policy

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

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

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

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

Sustainability

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

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

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

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

Cyber Security

LtL recognises the increasing risks of cyber-attacks and data security attacks. We work with our IT support provider to monitor the situation and review the security measures we have in place to detect and protect LtL's digital assets. This year we continued our Cyber Security Awareness as core training for all staff to enhance our IT resilience as well as updating some systems. Our systems have proved resilient so far, but we will continue to invest where needed to remain secure.

Safeguarding

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

Investment Powers

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

Statement of Trustees' Responsibilities

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

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

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

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

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

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

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

Auditors

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

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

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



Matt Robinson,
Secretary

22nd September 2026

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 2026 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 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability

to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

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

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Matthew Elkins FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
Chartered Accountants and Statutory Auditors
Office Suite 1, Haslemere House
Lower Street
Haslemere GU27 2PE
Date: 30th September 2026

Statement of Financial Activities for the year ended 31 March 2026

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

		Unrestricted				
		General	Designated	Restricted	Total	Total
	Note	Funds	Funds	Funds		
					2026	2025
		£	£	£	£	£
Incoming resources						
Incoming resources from donations and legacies	2	32,447	-	-	32,447	364
Incoming resources from charitable activities	3	476,030	-	1,443,443	1,919,473	1,897,149
Incoming resources from investments	4	19,348	-	-	19,348	30,424
Total incoming resources		**527,825**	**-**	**1,443,443**	**1,971,268**	**1,927,937**
Resources expended						
Raising funds	5	463	-	-	463	4
Cost of charitable activities	6	529,149	-	1,389,334	1,918,483	1,751,743
Total resources expended		**529,612**	**-**	**1,389,334**	**1,918,946**	**1,751,747**
Net income/ (expenditure)		**(1,787)**	**-**	**54,109**	**52,322**	**176,190**
Transfers between funds	20	(8,313)	8,313	-	-	-
Net movement in funds		**(10,100)**	**8,313**	**54,109**	**52,322**	**176,190**

Reconciliation of Funds						
Total funds brought forward	20	**247,456**	**394,000**	**208**	**641,664**	**465,474**
Total funds carried forward	20	237,356	**402,313**	**54,317**	**693,986**	**641,664**

The notes on pages 42 to 53 form part of these financial statements.

Balance Sheet as at 31 March 2026

	Note	2026		2025
		£		£
Fixed assets				
Tangible assets	10	66,621		6,843
Investments	11	-		2
Total fixed assets		**66,621**		**6,845**
Current assets				
Stocks	12	3,224		4,547
Debtors	13	272,019		104,944
Cash at bank		1,439,831		1,160,466
				1,269,957
Creditors: amounts falling due within one year	14	(1,087,709)		(635,138)
Net current assets		**627,365**		**634,821**
Net assets		**693,986**		**641,664**
Restricted funds	20	54,317		208
Unrestricted funds				
Designated funds	20	402,313		394,000
General funds	20	237,356		247,456
Total Funds	20	**693,986**		**641,664**

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 22nd September 2026 and signed on their behalf by:





Juno Hollyhock
Trustee

Catherine Beith
Trustee

Company Registration Number 02485660

The notes on pages 42 to 53 form part of these financial statements.

Statement of Cash Flows for the year ended 31 March 2026

	2026		2025
			£
Net cash inflow/(outflow) from operating activities	324,618		266,362
Cashflows from investing activities			
Interest received	19,348		30,424
Payments to acquire tangible fixed assets	(64,601)		(3,020)
Net Cash provided by/(used in) investing activities	(45,253)		27,404
Change in cash and cash equivalents in the year	279,365		293,766
Cash and cash equivalents at the beginning of the year	1,160,466		866,700
Cash and cash equivalents at the end of the year	1,439,831		1,160,466

Notes to Statement of Cash Flows

	2026		2025
	£		£
Reconciliation of net income/(expenditure to net cash inflow/(outflow) from operating activities			
Net income/(expenditure)	52,322		176,190
Decrease/(increase) in debtors	(167,072)		133,990
(Decrease) in creditors	452,572		(20,259)
Depreciation	4,823		6,280
Interest received	(19,348)		(30,424)
(Increase)/decrease in stock	1,321		585
Net cash (outflow) from operating activities	**324,618**		**266,362**

Analysis of changes in net cash resources	01/04/2025	Cashflows	31/03/2026
	£	£	£
Cash at bank and in hand	1,160,466	**279,365**	**1,439,831**

Notes to the Financial Statements for the year ended 31 March 2026

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 2026. 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. Learning through Landscapes Limited was dissolved on the 26th May 2026.

c) Stocks

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

d) Incoming resources

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

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

e) Resources expended

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

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

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

f) Grants payable

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

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

g) Fixed assets

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

h) Debtors

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

i) Cash at bank and in hand

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

j) Creditors and provisions

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

k) Pension costs

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

l) Fund accounting

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

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

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

m) Operating leases

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

n) Valuation of investments

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

o) Irrecoverable VAT

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

p) Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

q) Judgements

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

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

r) Key sources of estimation uncertainty

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

s) Legal status of the Trust

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

The address of its registered office is: The Point, Leigh Road, Eastleigh, Hampshire, SO50 9DE.

2. Analysis of incoming resources from donations and legacies

	Unrestricted Funds		Restricted Funds		Total 2026		Total 2025
	£		£		£		£
Voluntary income							
Donations general purpose grants	7,447		-		7,447		364
Legacies	25,000		-		25,000		-
Total incoming resources from donations and legacies	**32,447**		**-**		**32,447**		**364**

In 2026 £32,447 of donations and legacies income was for unrestricted use (2025: £364), while £Nil was restricted to specific purposes (2025: £Nil).

3. Analysis of incoming resources from charitable activities

	Unrestricted Funds		Restricted Funds		Total 2026		Total Restated 2025
	£		£		£		£
Income from consultancy and other fees	3,345		-		3,345		29,921
Membership and Publications income	7,620		-		7,620		5,624
Training and conference income	124,455		-		124,455		116,632
Programme funding	340,610		1,443,443		1,784,053		1,744,972
Total charitable activity income	**476,030**		**1,443,443**		**1,919,473**		**1,897,149**

The incoming resources from charitable activity were £1,919,473 (2025: £1,897,149) of which £476,030 (2025: £669,386) was for unrestricted funds and the balance of £1,443,444 (2025: £1,227,763) was for restricted funds.

4. Analysis of incoming resources from investments

	Unrestricted Funds		Restricted Funds		Total 2026		Total Restated 2025
	£		£		£		£
Bank interest	19,348		-		19,348		30,424
Total investment income	19,348		-		19,348		30,424

In 2026 all £19,348 (2025: £30,424) of investment income was attributable to unrestricted income funds.

5. Analysis of costs of raising funds

	Direct Costs		Allocation of Support Costs		Total 2026		Total Restated 2025
	£		£		£		£
Fundraising Campaigns	463		-		463		4
Cost of raising funds	463		-		463		4

All costs of raising funds related to unrestricted funds.

6. Analysis of costs of charitable activities

	Project Awards		Other Direct Costs		Allocation of Support Costs		Total 2026		Total Restated 2025
	£		£		£				£
Consultancy and other fees	-		17,244		48		17,292		14,015
Membership and Publications	-		674		109		783		4,458
Training and Conferences	-		56,467		134,478		190,945		174,915
Programmes	283,988		850,049		533,911		1,667,948		1,529,135
Other costs	-		29,458		12,057		41,515		29,220
Cost of charitable activities	**283,988**		**953,892**		**680,603**		**1,918,483**		**1,751,743**

All costs of charitable expenditure related to restricted funds apart from £529,149 (2025: £523,980) of expenditure which related to unrestricted funds.

Analysis of other costs

	2026		2025
	£		£
Legal and Professional fees	18,695		10,274
Audit fees	8,700		8,350
Cost of trustee meetings	2,063		1,058
Allocation of support costs	12,057		9,538
Total governance costs	**41,515**		**29,220**

7. Apportionment of Support Costs

	Fund-raising	Consultancy & other Fee	Membership & Publications	Training & Conferences	Programmes	Governance	Total	Total Restated
	Costs	Costs	Costs	Costs	Costs	Costs	2026	2025
	£	£	£	£	£	£	£	£
Premises	-	-	-	7,254	27,793	644	35,691	28,732
Travel	-	-	-	-	-	-	-	-
Central Services	-	-	-	116,245	445,389	10,320	571,954	479,694
Marketing and Communications	384	40	90	1,472	21,105	229	23,320	13,908
Information Technology	-	-	-	9,203	35,260	817	45,280	37,031
Depreciation	79	-	19	304	4,365	47	4,814	7,456
Total Support Costs	**463**	**40**	**109**	**134,478**	**533,912**	**12,057**	**681,059**	**566,821**

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

Included in governance costs is amounts payable to the auditor for statutory audit of £8,700 (2025:£8,350) and accountancy services of £Nil (2025:£Nil).

8. Employee information

	2026		2025
	£		£
Wages and salaries	922,327		801,552
Social security costs	101,770		62,812
Pension costs	96,204		77,845
Termination payments	-		-
Total Staff Costs	**1,120,301**		**942,209**

	2026		2025
The average number of employees during the year was as follows:	**34**		**34**

One employee earned more than £60,000 per annum (2025: 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 £295,069 (2025: 277,648).

No remuneration was paid to, or waived by, any trustee during the year (2025: £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 £96,204 (2025: £77,845).

10. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2025	6,508	55,721	62,229
Additions	-	64,601	64,601
Disposals	-	(6,508)	(6,508)
At 31 March 2026	**6,508**	**113,814**	**120,322**
Accumulated depreciation			
At 1 April 2025	6,508	48,878	55,386
Charge for the year	-	4,823	4,823
Depreciation on disposals	-	(6,508)	(6,508)
At 31 March 2026	**6,508**	**47,193**	**53,701**
Net book value at 31 March 2026	**-**	**66,621**	**66,621**
Net book value at 31 March 2025	-	6,843	6,843

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 were £Nil as the subsidiary was disolved. During the year this company did not undertake any activities and so has not been consolidated in these accounts.

12. Stock

	2026		2025
	£		£
Stocks of literature and visual materials for resale	**3,224**		**4,547**

13. Debtors

	2026		2025
	£		£
Trade debtors	212,770		95,593
Amounts due from subsidiary undertaking	-		-
Other debtors	7,813		1,382
Prepayments & accrued income	51,436		7,969
Total	**272,019**		**104,944**

All amounts are due within one year.

14. Creditors: amounts falling due within one year

	2026		2025
	£		£
Trade Creditors	76,442		27,574
Taxation and social security	57,248		53,405
Other creditors	18,328		6,114
Accruals & deferred income	935,691		548,044
Total	1,087,709		**635,137**

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 2025	526,122
Amounts released from deferred income	(526,122)
Amounts deferred this year	916,158
Deferred income at 31 March 2026	916,158

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 £1,281 (2025: £2,562) remuneration in connection with her work for the Trust on the School Playing Fields Advisory Panel.

Trustees were reimbursed expenses totalling £600 solely for travel costs incurred in attending meetings (2025: £Nil).

16. Capital commitments

There were no capital commitments at either 31 March 2026 or 31 March 2025.

17. Operating leases

As at 31 March 2026, the Trust had annual commitments under non-cancellable operating leases as set out below:

	2026		2025
	£		£
Operating leases which expire			
In one year	12,028		3,602
In two to five years	26,134		26,391
More than five years	-		-
Total	38,162		29,993

18. Related party transactions

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

19. Net assets by fund

2026	Unrestricted Funds		Designated Funds		Restricted Funds		Total
	£		£		£		£
Fixed assets	12,511		-		54,109		66,621
Net current assets	224,845		402,313		208		627,365
Net assets by Fund	**237,356**		**402,313**		**54,317**		**693,986**

2025							
Fixed assets	6,845		-		-		6,845
Net current assets	240,612		394,000		208		634,820
Net assets by Fund	**247,456**		**394,000**		**208**		**641,664**

20. Movements in funds

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

	1 April 2025	Incoming Resources	Outgoing Resources	Transfers	31 March 2026
	£	£	£	£	£
Restricted funds:					
Welly crowdfunding	208	-	-	-	208
Climate School 180	-	135,520	(135,520)	-	-
Third Sector Fund	-	60,555	(60,555)	-	-
Anonymous funder: capacity building	-	101,444	(47,334)	-	54,110
WWF – Happy by Nature	-	20,669	(20,669)	-	-
Worwin – My Nature Play	-	126,005	(126,005)	-	-
Local School Nature Grants					
-People's Postcode Trust (Scotland)	-	137,826	(137,826)	-	-
-Postcode Neighbourhood Trust (North England)	-	207,541	(207,541)	-	-
-Postcode Places Trust (East England)	-	138,336	(138,336)	-	-
-Postcode Society Trust (South England)	-	228,882	(228,882)	-	-
-Postcode Local Trust (West England)	-	141,830	(141,830)	-	-
-Postcode Community Trust (Wales)	-	144,836	(144,836)	-	-
Total restricted funds	**208**	**1,443,444**	**(1,389,335)**	-	**54,317**

Unrestricted funds:					
Designated Funds:					
Operating expenditure commitments	379,000	-	-	8,313	387,313
Contingency	15,000	-	-	-	15,000
General funds	247,456	527,824	(529,611)	(8,313)	237,356
Total unrestricted funds	**641,456**	**527,824**	**(529,611)**	-	**639,669**
Total funds	**641,664**	**1,971,268**	**(1,918,946)**	-	**693,986**

Prior year	1 April 2024	Incoming Resources	Outgoing Resources	Transfers	31 March 2025
	£	£	£	£	£
Restricted funds:					
Welly crowdfunding	208	-	-	-	208
Climate School 180				-	
Climate Ready School Grounds	116,599			(116,599)	-
Third Sector Fund		44,445	(44,445)	-	-
My School, My Planet - North West		130,827	(130,827)	-	-
My School, My Planet – Walsall		13,715	(13,715)	-	-
Local School Nature Grants					
-People's Postcode Trust (Scotland)		163,523	(163,523)	-	-
-Postcode Neighbourhood Trust (North England)		202,404	(202,404)	-	-
-Postcode Places Trust (East England)		163,023	(163,023)	-	-
-Postcode Society Trust (South England)		193,773	(193,773)	-	-
-Postcode Local Trust (West England)		159,529	(159,529)	-	-
-Postcode Community Trust (Wales)		156,524	(156,524)	-	-
Total restricted funds	**116,807**	**1,227,763**	**(1,227,763)**	(116,599) -	**208**

Unrestricted funds:					
Designated Funds:					
Operating expenditure commitments	264,000			115,000	379,000
Contingency	15,000				15,000
General funds	69,667	700,174	(523,984)	1,599	247,457
Total unrestricted funds	**348,667**	**700,174**	**(523,984)**	116,599	**641,456**
Total funds	**465,474**	**1,927,937**	**(1,751,747)**	-	**641,664**

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 2025/26 financial year.

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

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

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

Anonymous funder: capacity building
This funder has requested anonymity but has undergone usual due diligence process. Capacity building funding towards two new roles in our central services department and for the development of a new CRM impact measurement system.

WWF – Happy By Nature
WWF – UK and Learning through Landscapes will work together to assess and propose ways for school grounds to become a place where students can enjoy being out in nature. Gathering and sharing insights into the current state of school grounds in the UK. This will form the basis and evidence for proposals and campaigns to transform outdoor areas within schools into a place where nature can thrive and pupils can learn, experience and enjoy nature through education, play and exploration.

Worwin UK Foundation - My Nature Play
The funding is to equip early years practitioners with the skills, confidence and resources to embed high quality nature play and outdoor learning, in early years settings across the UK.

Purpose of Designated funds:

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

21. Control

The controlling parties are the trustees listed on page 28.