

Company registration number: 01997554

Charity registration number: 327091

Countryside Learning

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

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Countryside Learning

Contents

| | |
|--------------------------------------|----------|
| Reference and Administrative Details | 1 |
| Chairman's Statement | 2 to 5 |
| Trustees' Report | 6 to 11 |
| Independent Examiner's Report | 12 |
| Statement of Financial Activities | 13 |
| Balance Sheet | 14 |
| Notes to the Financial Statements | 15 to 23 |

Countryside Learning

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | Miss C L Barker Mrs N V Branston Ms A K Bury Mr D C Daly Mr A R Downs Mr M T Elliot Mrs S Hall Mr H M Henderson The Countess Peel Mr S P Roberts Mr G E S Seligman The Lord Stafford |
| Secretary | Mr G Richardson |
| Charity Registration Number | 327091 |
| Company Registration Number | 01997554 |
| Registered Office | The charity is incorporated in England. 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG |
| Independent Examiner | KM 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG |
| Bankers | Unity Trust Bank Four Brindley Place Birmingham B1 2JB |

Countryside Learning

Chairman's Statement

Working together to achieve more - Countryside Learning - Connecting Children with the natural environment

The mission of Countryside Learning (CL) is a simple one. To inform and inspire children, parents and teachers, so that they can enjoy, appreciate and care for the natural environment and develop a greater understanding of the wide range of issues surrounding it.

CL provides a variety of curriculum linked outdoor learning experiences that facilitate the well-researched, multi-faceted physical, mental and educational benefits that children experience when learning outdoors.

We work in partnership with like-minded organisations who bring their expertise to contribute to the outdoor learning experiences and we are a member of the Countryside Classroom project which delivers a nationwide agency for education outside the classroom.

Our work is never stagnant, it evolves organically with the needs of our key audiences. These audiences are in the main primary school children, but we have also worked with families of children with cancer. We are not prescriptive and can adapt our events to be relevant to their requests and appropriate to their needs.

During the last year we have continued to develop our offer and expand our reach. We have had particular success with some bespoke days, planned with the school to enhance particular curriculum areas, such as literacy, geography and PHSE through connection to nature and the outdoors.

The impact of covid is still high and teachers are needing to recover lost learning time, whilst also dealing with the knock on effects of trauma and social isolation. Teacher comments and our own observations indicate that children excel when learning outdoors.

Our ability to support teachers stems from the long term relationships that we have developed with schools across the country. They know that we will provide a safe and quality driven experience.

Some of the key indicators of our delivery this year can be noted below:

- We have worked with over 15,000 children in 36 venues.
- We have worked with over 400 schools.
- 73% of schools worked with are from urban areas.
- 52% of the schools have over 20% of the children in receipt of free school meals.
- 7 new host venues, in relevant geographical areas, added to our portfolio.
- Expansion of work with existing host venues.
- Increase in bespoke days for schools and families with children undergoing cancer treatment.
- Feedback from teachers has been rated at 97% excellent and 3% good.
- 97p in every pound donated goes directly to our event based work.
- 18 years of financial stability.

Even with the positive bullet points above, I often wish more supporters and board colleagues could experience the amazing work we do, first-hand. Our staff on the front line mould our strategy for the future.

Please see below some feedback that we have received from schools:

From Westminster Primary Academy, Blackpool - %FSM - 74.4%

A huge thank you to everyone that made yesterday such an amazing experience for the children.

Countryside Learning

The children of Westminster Primary Academy come from a very deprived area in Blackpool, whose families are not always able to provide the same opportunities as other children of their age, due to living in poverty or not having access to transportation. This often means that children tend to stay in the area they live in, so don't really get to experience different environments. Due to family financial situations, the school fully funds all the trips that pupils go on. We do our best to provide as many opportunities and memorable experiences for the children as we can, but we too have budget constraints. Therefore, when opportunities like this are offered to us we are truly grateful.

Yesterday's visit was beneficial to our pupils in so many ways and they excitedly recounted their experiences on the coach on the way back home and again this morning when they came in. Every activity offered a different and unique learning opportunity, the timing of each was perfect. They were long enough that children were able to learn new information, but also short enough that children were able to maintain attention. The instructors that delivered the sessions were both knowledgeable about their area and engaging. They have helped the children gain an understanding of how important it is to look after their environment, what they need to do to respect nature, how different animals impact on ecology and how to take notice of the world around them. The activities have helped children develop a greater empathy for animals and plants, communication and team-working skills, problem-solving skills and allowed them to build on both gross and fine motor skills.

The countryside and the instructors have enhanced children's learning using the outdoors and all the wondrous things it has to offer. Not only has it provided a great opportunity for children to be explorers, scientists, game-keepers and environmentalists for the day, but it also linked in with topics we have been studying in Year 4, consolidating and extending learning. These areas included rivers, habitats, food chains and animal adaptations.

Our Year 4 cohort also has a high percentage of SEN and EAL, but this experience was accessible and inclusive to all pupils.

Thank you so much for providing us with this opportunity. We are a school who are lovers of the outdoors, even with its leaky roof.

Regards

The staff and children of Year 4

From Dolphineholme Primary, Lancashire - %FSM - 6.6%

Thank you so much for a fantastic day. The children loved it and said that it was the best one yet - the lovely weather helped.

The aim of the day for us was to link our science curriculum with the real world, provide quality out of classroom learning, connect the children with their local environment and cover some of the science objectives for the topics this term.

Every one of the intended objectives was met throughout the day, at every activity station. The leaders all connected the discussions and information with the key learning objectives and used key vocabulary which reinforced the classroom learning.

The children have come back into school full of enthusiasm for the topics being covered and wanting to know more. Some of the children have done work of their own at home over the weekend to extend their learning. The key words mean more to them now, having done the work practically and when quizzed during Friday assembly in front of parents, could remember many of the facts they were told.

The children feel part of their learning and it has fed into their approach to school learning. They are already asking for more outside learning which we are planning as a staff. The positivity for this style of learning is amazing for their wellbeing.

Countryside Learning

There were a number of children who were very anxious about the trip and were unwilling to change the pattern of their day but were the most vocal and enthusiastic by the end of the day. We also have some children who would never have the experience of discovery with outside learning, without days like this. They come to school and go home to play on game consoles and do no outside play. This kind of an experience is vital for these children.

We hope to participate in this event each year and extend our learning outside the classroom because we feel the difference it makes is too valuable to miss. The long term benefits are a more positive outlook on school and learning, better learning and feeling part of their local environment. The children will go on to be more respectful of the environment.

Days and events like these are extremely valuable and have immeasurable benefits to pupils but also to staff.

Thank you so much for all the work you have put into making the day run so smoothly and please extend my thanks to the other adults who ran the groups.

Looking forward to next year already!

Karen Baines

It is increasingly difficult for schools to get out of the classroom to enjoy a school visit. School budgets have been slashed; staff are not being replaced; the cost of living crisis means parents are less likely to be able to help with transport costs; transport costs themselves have increased dramatically, yet schools are still booking onto our events as the teachers trust us and the experiences that we provide.

The number of children on free school meals and with special needs has increased, with many children still needing to be assessed to see if they qualify. Outdoor learning, with all its benefits, is needed more than ever.

We pride ourselves in giving our donors great value for money and giving the children we work for a safe, fun, and educational outdoor learning experience. We have never been driven by the size of our financial turnover; we have always been driven by the quality of our service. We are passionate about not duplicating services with other organisations or wasting money on costly administration. Wherever possible, we work in partnership with other trusted organisations, enhancing the quality of events and maximising coverage on more farms, moorlands and estates, whilst minimising costs.

Our continued success and growth are due to many factors, not least the tremendous support we receive from individuals, charitable trusts, schools, parents, teachers, farmers, estate owners and of course the children themselves. Whether that is through financial support or giving their time, energy and enthusiasm to our work, I know that we could not continue without it. To all our stakeholders I would like to offer my sincere thanks for all that they have helped us achieve.

As well as looking back, my annual statement also looks to the future.

Key plans for the year ahead are as exciting as they have ever been during my time as Chairman;

- At least 5 new host venues coming on stream
- Growing our partnership with BASC to develop a similar educational programme as Let's Learn Moor in the South of England
- Being one of the charity partners for Radio HP's Fundraising programme
- Another education officer appointed to support our work in the regions
- Continuing our partnership with the South of England Agricultural Society to support and develop their educational provision
- A new website

Countryside Learning

- Continued financial prudence to ensure the sustainability of our vital work

Finally, I would like to pay tribute also to our small team of long serving and experienced staff who have themselves made salary sacrifices during this time to support the charity. Being a hands on organisation it is through their hard work and dedication that we absolutely have our finger of the pulse of what matters to teachers, what the barriers to outdoor education are and the challenges families across the country are facing. At the time of writing this report I am aware that living costs are rising, coach costs for schools have reached record highs, school and family budgets are stretched. This makes us even more grateful that so many people are making the commitment to continue to access our services. This more than any other indicator is a mark of the impact we are having.

All of that said, I am delighted to be Chairman of the Countryside Learning at such an exciting time. Not only will our varied programme with a range of sector partners offer us tremendous scope to build our work it comes at a time when we ourselves have developed a robust, sustainable programme of delivery and support for schools and pupils across the country.

We will continue to be driven by the desire to inform and inspire more people about the natural environment and in doing so we hope to have another year of exciting, delivery and development in the year ahead.

The Lord Stafford

Countryside Learning

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the charity was established are to advance and promote in the United Kingdom and, where appropriate, elsewhere for the public benefit, education concerning the effect of country sports and pastimes and leisure activities (and in particular the effect of their preservation, protection, development, maintenance, abolition or curtailment) upon such one or more of the following as the Foundation shall in its absolute discretion from time to time determine namely: ecology, the rural environment, wildlife, agriculture, the way of life and economy of rural communities, the industries and businesses connected therewith and employment within those industries and businesses.

The aims of Countryside Learning are simple:

To Educate, Inform and Inspire children, parents and teachers to enjoy and appreciate the countryside around them. CL acts as a link to a national infrastructure whereby teachers and their pupils can visit and study skilled workers in their workplace, using the knowledge gained and extra resource facilities available through CL to take back to the classroom to enhance the school curriculum.

The education of people in where their food comes from and an appreciation of the outdoors is one of the key ways tackling the issues of obesity and poor physical health of the population. Recent research from Countryside Classroom, supported by DEFRA, DfE and DoH, showed the growing need to educate the 'Concrete Generation' of people who had no connection or understanding of the environment around them. Through our work we aim to reconnect people with this world ensuring a healthier and more sustainable lifestyle.

Public benefit

The trustees confirm that we have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the year and how it has been carried out for the public benefit.

Countryside Learning

Trustees' Report

OBJECTIVES AND ACTIVITIES

The charity's main objectives for the year

To ensure progress it is vital for an organisation to have the vision and drive to reach new achievements. The Board regularly reviews our rolling 5-year strategy along with our organisational Risk Assessment and Memorandum and Articles. The board is confident that we can achieve during the course of the current year the following objectives:

Continued financial stability

Continued partnership working to ensure increased service delivery

Continued development of our educational provision including smaller bespoke days which complement our larger events

Continue our partnerships with other likeminded charities to grow our work in the most cost effective manner, avoid duplication and increase delivery on the ground

Identify new partnerships to deliver volume countryside events for children

Fully participate in the Countryside Classroom Project offering all providers increased profile and access to resources and events which our beneficiaries can benefit from

CL constantly aims to refine and enlarge its operation in a sustainable manner and welcomes approaches and ideas from other interested parties in order to achieve that.

The charity's strategies for achieving its stated objectives

Financial stability is vital if we are to secure the sustainability of our work. Children, parents and teachers need to know that we will be around not just this year, but the next and the next offering high quality, safe and enjoyable outdoor classroom experiences. We aim to secure a 3 month operating cost reserve fund.

Regular reporting between the Chairman and the Chief Executive ensures clear direction, and with quarterly Board meetings where all staff participate in report writing and in some cases Board presentation, all key stakeholders are aware of the issues facing the Charity, whether that be personnel issues, financial or strategic.

The current management has developed a rolling 5 year strategy which is reviewed by the Chairman and the Chief Executive on a regular basis and a yearly update is presented to the Trustees. A complete review of how we plan, cost and fund our business is of primary importance if we are to secure our work and develop it into the future. To this end our aim is to achieve:

Full cost recovery funding before any major event is approved.

Budgets for each event which will be shared with consultants and estates.

A 2 or 3 year funding agreement with estates including year on year cost increments.

Added value from consultants including assistance in achieving funding for the events they manage and cost limitation of all events.

Countryside Learning

Trustees' Report

Always producing revenue neutral budgets and hopefully surplus budgets for the Charity.

The Chief Executive has been tasked to develop partnerships in the sector, as well as influencing key decision makers and politicians. This has secured our active role in the Countryside Classroom, Learning Outside the Classroom and Access to Farms networks and the Chief Executive Chairs the LEAF Education and Public Engagement Committee.

Developing influence, sector presence and demonstrable and successful activities are the principal guides which the charity has followed to secure the strong financial position we now have.

Details of significant activities

This year, along with our Farms for Schools Members, we continue to reach many thousands of children. Farms for Schools is a membership network for farms that open to school visits. To become a member applicants have to meet stringent requirements on health and safety and can be inspected by ourselves and other providers. Most importantly, member farms are subject to independent reviews from the Health and Safety Executive (HSE), Environmental Health Officers (EHO) and advice updates from Public Health England (PHE). We have worked with other providers to respond to the recommendations of the Griffin Report and have developed and reviewed a sector wide code of practice.

Countryside Learning has continued to grow the breadth of its educational provision and even in a time that has been significantly impacted by covid and financial pressures, we have reached over 15,000 children. As well as being fortunate in finding new venues who wish to support us, we have also begun work with other groups from the community and out of term time support for children and their families.

Grant making policies

We do not make grants to other organisations or individuals but may from time to time offer our services free or at a reduced rate for those beneficiaries who present the greatest financial need or to encourage participation in a new event.

Contribution of volunteers

We maintain a small, but immensely committed staff team who each year consistently give far more than is asked of them in their job descriptions in a sense volunteering their services over and above what they are paid to do. The organisation owes a great deal to their hard work and enthusiasm. Their ability to achieve so much with limited resources means that we can truly claim to be big enough to have a national impact and small enough to care personally about each activity and every donor who supports us. Our key supporters are the farmers and landowners and their staff who give freely of their time to open up their world to the children we bring along to learn. Without this kindness, passion and enthusiasm, we would not be able to offer the services that we do. This level of support has been estimated at £100,000 per annum, a fantastic amount of time, money and enthusiasm which we simply could not do without or ever hope to directly support financially ourselves.

Main activities of the charity in relation to its objects

In the year 2022 - 2023 we reached over 15,000 children through a range of large and small events and bespoke packages designed to meet the needs of individual schools. This now means we operate almost in every month of the year. We operate through a range of educational officers and limit our operation to, essentially, an event based organisation. The feedback from our work is universally positive. In our development plan, we are careful to support our 'bread and butter' services that have served the organisation well in recent years.

Countryside Learning

Trustees' Report

The main growth in our work in the last year has been the development of small bespoke days for small class sizes which build on the introductory experience our larger events provide. We hope to build on this in the year ahead.

We are happy with the progress we have made in sustaining a level of financial stability in what can safely be described as challenging economic circumstances. Operating in a crowded charity market place, small charities are liable to be at the mercy of the overall economic position and subject to severe competition for limited funds. Even with the amazing fundraising efforts of our supporters we are always cautious about our expenditure given the economic climate and we adjusted our spending plans accordingly. We have a robust and sound financial model that has enabled us to build up to a position where we can start to secure reserves equivalent to three months operating costs. Currently, our reserves stand at over three months. We are in a good position to face the challenges of the year ahead, much better than some in the sector. Above all else, the schools we work with need to know and have the confidence that we are sustainable and will be here for them long into the future.

We have met all of the objectives we set for this year. We continue to add new host estates across the country and reach more schools than ever before. The demand for our work has grown considerably over the last few years and this is noted by the fact that the only month of the year when we do not have school events is August when they are on holiday!

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. Fundraising events such as our Art Auction are significant sources of income for us.

Without the support of valued staff, volunteers and country people across the country we would not be able to support the Learning Outside the Classroom agenda so vital to reaching the 'concrete generation' of children.

In addition our presence on key groups within the sector has made it possible for our influence to far outweigh our actual size.

We have secured for the fifteenth year running a small surplus, which ensures our continued stability and operational confidence to develop our programme of events for the coming year. In addition our work with other partners, most notably The Access to Farms Network and The LEAF Education and Public Engagement committee which our Chief Executive chairs along with the Farm Safety Partnership and Countryside Classroom has helped us reach an ever-increasing number of parents, children and teachers across the country.

CL is committed to the principles of equal opportunities. It is important to ensure that our policy is working, in particular when employing new members of staff. However, at this time no vacancies exist within the charity, any that do will be advertised and applicants from all backgrounds will be considered and encouraged.

Countryside Learning

Trustees' Report

FINANCIAL REVIEW

Reserves

In view of the nature of the income and expenditure of the charity there is a need to match variable income with fixed commitments and the nature of the reserves. The trustees have set an objective that a general reserve of three months operating costs should be built up over time. At the year end, reserves, not invested in tangible fixed assets, amounted to £88,865, the equivalent to over three months operating costs. On top of this there is close down reserve of £52,874.

Freehold land

The charity owns several pieces of woodland in England, primarily gifted from the former charity, The Badminton Trust. The net book value in the financial statements of £372,919 is the gifted amount, net of any acquisitions or disposals in the succeeding years. As the charity has no intention of disposing of the land, no formal valuation has been obtained; however, the trustees are of the opinion that the market value of the freehold land is in excess of the amount shown in the accounts.

Restricted funds

These are detailed in the notes to the financial statements.

FUTURE PLANS

The charity's future plans are:

To mitigate the challenges faced by the Covid 19 outbreak.

To ensure we have a sustainable offer for teachers and children to once again experience the natural environment after months of isolation.

Develop a long term strategy to secure the right funding and structure for the charity in the years to come.

To explore ways of making the operation of the charity even more cost effective.

To continue partnership working with others in the sector to ensure value for money for donors and to maximise coverage.

To continue to source new venues for estate days and countryside live events.

To grow our smaller bespoke days.

To maintain financial stability and prudence.

To work with others to review and update educational resources through our participation in The Countryside Classroom Programme.

To work with other partners to implement the updated Industry Code of Practice for farm visits.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Countryside Learning is a registered Charity (No. 327091) and a company (No. 1997554) limited by guarantee. Its registered office, together with the names of the present Trustees and the names of any Trustees who served during the year, are shown on page 1.

Countryside Learning

Trustees' Report

The Charity is governed by its Memorandum and Articles of Association, adopted on 7 March 1986 and last amended in 1997.

The Trustees meet approximately every three months but sub-committees for Finance and Audit meet at other times as necessary.

At Trustees meetings operational and fund-raising objectives are set and performance monitored. The responsibility for the day to day operations of the Charity is in the hands of the Chief Executive, Mr Gary Richardson. Mr Richardson, although not a Trustee, attends Trustees' meetings, as do other members of staff when appropriate.

Risk management

The major risks, to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems and procedures have been put in place to manage these risks.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 25 September 2023 and signed on its behalf by:

.....
The Lord Stafford
Trustee

Countryside Learning

Independent Examiner's Report to the trustees of Countryside Learning ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Countryside Learning as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
M R Heaton FCCA FCIE DChA
KM
1st Floor, Block C
The Wharf
Manchester Road
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BB11 1JG

25 September 2023

Countryside Learning

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted £ | Restricted £ | Total 2023 £ | Unrestricted £ | Restricted £ | Total 2022 £ |
|--------------------------------|------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|
| Income from: | | | | | | | |
| Donations | 3 | 248,927 | - | 248,927 | 204,446 | - | 204,446 |
| Charitable activities | 4 | 33,104 | - | 33,104 | 11,943 | - | 11,943 |
| Investment income | 5 | 1,886 | 216 | 2,102 | 550 | - | 550 |
| Other income | 6 | 5,020 | - | 5,020 | 12,824 | - | 12,824 |
| Total income | | <u>288,937</u> | <u>216</u> | <u>289,153</u> | <u>229,763</u> | <u>-</u> | <u>229,763</u> |
| Expenditure on: | | | | | | | |
| Raising funds | 7 | (1,305) | - | (1,305) | (2,856) | - | (2,856) |
| Charitable activities | 8 | (284,495) | - | (284,495) | (219,261) | - | (219,261) |
| Total expenditure | | <u>(285,800)</u> | <u>-</u> | <u>(285,800)</u> | <u>(222,117)</u> | <u>-</u> | <u>(222,117)</u> |
| Net income | | 3,137 | 216 | 3,353 | 7,646 | - | 7,646 |
| Transfers between funds | | <u>-</u> | <u>-</u> | <u>-</u> | 836 | (836) | <u>-</u> |
| Net movement in funds | | 3,137 | 216 | 3,353 | 8,482 | (836) | 7,646 |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward | | <u>511,521</u> | <u>8,722</u> | <u>520,243</u> | <u>503,039</u> | <u>9,558</u> | <u>512,597</u> |
| Total funds carried forward | 19 | <u><u>514,658</u></u> | <u><u>8,938</u></u> | <u><u>523,596</u></u> | <u><u>511,521</u></u> | <u><u>8,722</u></u> | <u><u>520,243</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 19.

The notes on pages 15 to 23 form an integral part of these financial statements.

Countryside Learning
(Registration number: 01997554)
Balance Sheet as at 31 March 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 14 | 374,423 | 374,590 |
| Current assets | | | |
| Debtors | 15 | 16,876 | 3,381 |
| Cash at bank and in hand | | <u>327,676</u> | <u>336,969</u> |
| | | 344,552 | 340,350 |
| Creditors: Amounts falling due within one year | 16 | <u>(195,379)</u> | <u>(194,697)</u> |
| Net current assets | | <u>149,173</u> | <u>145,653</u> |
| Net assets | | <u><u>523,596</u></u> | <u><u>520,243</u></u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 8,938 | 8,722 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>514,658</u> | <u>511,521</u> |
| Total funds | 19 | <u><u>523,596</u></u> | <u><u>520,243</u></u> |

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 13 to 23 were approved by the trustees, and authorised for issue on 25 September 2023 and signed on their behalf by:

.....
The Lord Stafford
Trustee

The notes on pages 15 to 23 form an integral part of these financial statements.

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

These financial statements were authorised for issue by the trustees on 25 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Countryside Learning 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2023

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. 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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2023

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations

| | Unrestricted | Total | Total |
|----------------------------|---------------------|--------------|--------------|
| | General | 2023 | 2022 |
| | £ | £ | £ |
| Donations from individuals | 7,009 | 7,009 | 7,260 |
| Companies | 6,350 | 6,350 | 7,165 |
| Gift aid reclaimed | 1,031 | 1,031 | 1,691 |
| Trusts | 234,537 | 234,537 | 188,330 |
| | 248,927 | 248,927 | 204,446 |

4 Income from charitable activities

| | Unrestricted | Total | Total |
|---------------------|---------------------|--------------|--------------|
| | General | 2023 | 2022 |
| | £ | £ | £ |
| Educational | 22,740 | 22,740 | 1,020 |
| Woodland management | 10,364 | 10,364 | 10,923 |
| | 33,104 | 33,104 | 11,943 |

5 Investment income

| | Unrestricted | | Total | Total |
|--------------------------|---------------------|-------------------|--------------|--------------|
| | General | Restricted | 2023 | 2022 |
| | £ | £ | £ | £ |
| Bank interest receivable | 1,886 | 216 | 2,102 | 550 |

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Other income

| | Unrestricted | Total | Total |
|---------------------------|--------------|-------|--------|
| | General | 2023 | 2022 |
| | £ | £ | £ |
| Miscellaneous income | - | - | 46 |
| HMRC - Covid 19 JRS grant | - | - | 8,778 |
| Employment Allowance | 5,000 | 5,000 | 4,000 |
| Other interest receivable | 20 | 20 | - |
| | 5,020 | 5,020 | 12,824 |
| | 5,020 | 5,020 | 12,824 |

7 Expenditure on raising funds

a) Costs of generating donations and legacies

| | Unrestricted | Total | Total |
|-------------|--------------|-------|-------|
| | General | 2023 | 2022 |
| | £ | £ | £ |
| Staff Costs | 1,305 | 1,305 | 2,856 |
| | 1,305 | 1,305 | 2,856 |
| | 1,305 | 1,305 | 2,856 |

8 Expenditure on charitable activities

| | Unrestricted | Total | Total |
|---------------------|--------------|---------|---------|
| | General | 2023 | 2022 |
| | £ | £ | £ |
| Educational | 273,473 | 273,473 | 198,881 |
| Woodland management | 5,089 | 5,089 | 11,568 |
| Governance costs | 5,933 | 5,933 | 8,812 |
| | 284,495 | 284,495 | 219,261 |
| | 284,495 | 284,495 | 219,261 |

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Analysis of governance and support costs

Governance costs

| | Unrestricted | Total | Total |
|------------------------------|--------------|--------------|--------------|
| | General | 2023 | 2022 |
| | £ | £ | £ |
| Staff costs | | | |
| Wages and salaries | 2,392 | 2,392 | 5,125 |
| Social security costs | 217 | 217 | 585 |
| Governance costs | | | |
| Independent examiners fee | 1,260 | 1,260 | 1,200 |
| Other fees paid to examiners | 2,064 | 2,064 | 1,902 |
| | <u>5,933</u> | <u>5,933</u> | <u>8,812</u> |

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Staff costs

The aggregate payroll costs were as follows:

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Staff costs during the year were: | | |
| Wages and salaries | 127,569 | 92,624 |
| Social security costs | 13,813 | 10,242 |
| Pension costs | 6,432 | 3,957 |
| | <u>147,814</u> | <u>106,823</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2023 No | 2022 No |
|-----------------------|------------|------------|
| Charitable activities | <u>4</u> | <u>3</u> |

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

| | 2023 £ | 2022 £ |
|---|--------------|--------------|
| Examination of the financial statements | 1,260 | 1,200 |
| Bookkeeping and payroll fees | 2,064 | 1,902 |
| | <u>3,324</u> | <u>3,102</u> |

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Tangible fixed assets

| | Land and buildings £ | Fixtures and fittings £ | Total £ |
|-----------------------|-------------------------------------|--|--------------------|
| Cost | | | |
| At 1 April 2022 | 372,919 | 15,889 | 388,808 |
| At 31 March 2023 | <u>372,919</u> | <u>15,889</u> | <u>388,808</u> |
| Depreciation | | | |
| At 1 April 2022 | - | 14,218 | 14,218 |
| Charge for the year | - | 167 | 167 |
| At 31 March 2023 | <u>-</u> | <u>14,385</u> | <u>14,385</u> |
| Net book value | | | |
| At 31 March 2023 | <u>372,919</u> | <u>1,504</u> | <u>374,423</u> |
| At 31 March 2022 | <u>372,919</u> | <u>1,671</u> | <u>374,590</u> |

15 Debtors

| | 2023 £ | 2022 £ |
|---------------|-------------------|-------------------|
| Trade debtors | 2,200 | 190 |
| Prepayments | 13,645 | 365 |
| Other debtors | <u>1,031</u> | <u>2,826</u> |
| | <u>16,876</u> | <u>3,381</u> |

16 Creditors

| | 2023 £ | 2022 £ |
|-----------------|-------------------|-------------------|
| Other creditors | 4,379 | 3,697 |
| Deferred income | <u>191,000</u> | <u>191,000</u> |
| | <u>195,379</u> | <u>194,697</u> |

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,432 (2022 - £3,957).

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2023

18 Lease agreements

The total value of future minimum lease payments was as follows:

| | 2023 £ | 2022 £ |
|----------------------|-----------|-----------|
| Within one year | 14,261 | 14,261 |
| In two to five years | 10,887 | 25,149 |
| | 25,148 | 39,410 |

19 Funds

| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2023 £ |
|----------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| Unrestricted | | | | |
| General fund | 85,728 | 288,917 | (285,780) | 88,865 |
| Woodlands | 372,919 | - | - | 372,919 |
| Close down reserve | 52,874 | - | - | 52,874 |
| | 511,521 | 288,917 | (285,780) | 514,658 |
| Total unrestricted | | | | |
| Restricted | | | | |
| Fiona Barker Memorial Fund | 8,722 | 216 | - | 8,938 |
| | 520,243 | 289,133 | (285,780) | 523,596 |
| Total funds | | | | |

| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2022 £ |
|----------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| Unrestricted | | | | | |
| General fund | 130,120 | 229,763 | (222,117) | (52,038) | 85,728 |
| Woodlands | 372,919 | - | - | - | 372,919 |
| Close down reserve | - | - | - | 52,874 | 52,874 |
| | 372,919 | - | - | 52,874 | 425,793 |
| Total unrestricted | | | | | |
| Restricted | | | | | |
| Fiona Barker Memorial Fund | 9,558 | - | - | (836) | 8,722 |
| | 512,597 | 229,763 | (222,117) | - | 520,243 |
| Total funds | | | | | |

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2023

20 Analysis of net assets between funds

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2023 |
|-------------------------|--------------------|----------------|------------------|------------------------------|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | 1,504 | 372,919 | - | 374,423 |
| Current assets | 282,740 | 52,874 | 8,938 | 344,552 |
| Current liabilities | (195,379) | - | - | (195,379) |
| Total net assets | 88,865 | 425,793 | 8,938 | 523,596 |

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2022 |
|-------------------------|--------------------|----------------|------------------|------------------------------|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | 1,671 | 372,919 | - | 374,590 |
| Current assets | 278,754 | 52,874 | 8,722 | 340,350 |
| Current liabilities | (194,697) | - | - | (194,697) |
| Total net assets | 85,728 | 425,793 | 8,722 | 520,243 |