Charity registration number 1198212

THE WEST SUSSEX COUNTRYSIDE STUDIES TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE WEST SUSSEX COUNTRYSIDE STUDIES TRUST

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Charitable activities

Farm Visits

Children from primary and secondary schools spend time on the farm to learn about where their food comes from, to make the connection between what is grown on the farm and what they eat, to understand the benefits of farming in a sustainable way, and to consider career / training opportunities in agriculture. Schools from underserved areas are offered a free class trip, with subsidies for travel available, as this is a significant barrier to outdoor learning experiences.

In 2025, 1751 children visited Home Farm for an educational experience. 30% of the pupils were eligible for Free School Meals and 25.2% had Special Educational Needs. Of the 1751 children, 1218 children came on a free trip, from schools in disadvantaged areas, with high numbers of children eligible for Free School Meals or children with Special Educational Needs. Of these 1218, 39.5% were eligible for Free School Meals while 30.1% had Special Educational Needs.

For comparison, the eligibility for Free School Meals in West Sussex is 16% (24/25 data) while across Hampshire it's 20.7%, and in Portsmouth it's 35.5%, demonstrating the Trust is really reaching the children for whom this will make the biggest difference. 726 children benefitted from supported coach travel, which is known to be a considerable barrier to outdoor learning.

The South Downs National Park approached the Trust to deliver farm visits in their 'Discover the Downs' initiative, as part of a wider national programme 'Generation Green 2', to connect underserved communities with nature. The Trust has been delighted to deliver additional farm visits to schools with Pupil Premium higher than 30%.

One Special Needs Secondary School said, 'Just an absolutely fantastic day with Sarah and Pauline. The students (and adults) all gained so much from the day and the setting is fantastic. It was great to learn so much about the day to day workings of the farm. Thanks so much for having us'.

While a primary school said, 'Thank you for our visit. The children have loved learning and seeing where food comes from. It's been a great day!'

Farm visits are CEVAS accredited (Countryside Educational Visits Accreditation Scheme) and the Trust is an Educator Member of LEAF (Linking Environment and Farming). This year, the Trust achieved accreditation through Learning Outside the Classroom, recognising the high quality and safe provision of education programmes.

The Trust was pleased to be allocated Farming in Protected Landscapes (FiPL) funding to deliver free farm visits. Through the FiPL programme, farmers within protected landscapes can apply for funding to carry out projects which include 'People Outcomes', by providing opportunities for people, particularly from more diverse groups, to discover, enjoy and understand the landscape and cultural heritage. The funding must further contribute to the South Downs National Park Management Plan, which includes ambitions to widen participation for under represented groups through targeted activities and promotion, and provide outdoor learning for young people, as well as improving and promoting accessibility to and engagement with Protected Landscapes for all.

The majority of farm visits are funded through the Rural Payments Agency Educational Payments. Further free farm visits were made possible with the support of the NFU Mutual Chichester and Horsham, via their national Agency Giving Fund, which helps charities providing essential services and strengthening rural communities.

The Trust supported the delivery of Open Farm Sunday, an initiative promoted by LEAF, working alongside the Farm team and the Farm Shop, welcoming around 3,000 visitors to learn about where their food comes from.

Comments included: 'What a wonderful event! Well organised with plenty of things to see and do. As a family we loved walking around the different areas of the farm and learning about how they work. It really was a fantastic day and we all wished there were more days like this'.

Going concern

Asset cover for Funds

The Trustees consider that the assets of the Charity are sufficient to meet the Charity's obligations on a fund by fund basis.

Surplus funds derived from normal activities are held on a day to day basis at Handelsbanken in a Deposit Savings account via a linked current account.

The charity does not hold material financial investments.

There are no subsidiary undertakings of the charity.

The principal risks facing the charity have been reviewed by the Trustees. There are plans in place to manage identified risks, which include diversifying income streams to cover both on-going operational/fixed costs as well as identified special projects, through securing external grant applications, utilizing the Countryside Stewardship Funding and seeking opportunities to secure contracts with external providers to deliver programmes to children and young people with particular needs. The Trustees have not identified any factors which are likely to affect the financial performance or position going forward.

The charity does not hold material financial investments.

Principal Funding Sources

The principal funding sources of the charity during this reporting period were:
- An annual donation from The Goodwood Estate Company Limited;
- Grants from Trusts and Foundations;
- Agreements with West Sussex County Council for delivery of activities for young people;
- Surplus income from school visits;
- Attendance at Events (provision of family friendly nature-based activities); and
- Trading income from Forest Adventure holiday programme.

The Trust gratefully acknowledges the financial support of those making grants and donations, including the Sussex Community Foundation and those who wish to remain anonymous.

Investment policy and objectives

The Trustees may invest monies of the Charity not immediately required for its purpose in or upon such investments, securities or property as thought fit, subject to such conditions (if any) being imposed or required by law and conditions hereinafter provided.

Reserves policy

The total funds the charity holds at the end of the reporting year is £496,542 as per the balance sheet.

There are no material amounts designated at the end of the reporting year.

The funds that can only be realised by disposing of tangible fixed assets is £325,285.

The available reserves at the end of the end of the reporting period are £154,806, representing the cash position less liabilities.

The Trustees consider an amount equal to 6 months of operating expenditure to be sufficient to be held in reserves. This would be equal to £86,000. This provides the charity with an additional £74,654 in surplus cash which will be invested in the strategic programme to deliver on the charitable aims through 2026. Much of this surplus arrived as grants and donations in late 2025 rather than as anticipated in early 2026.

Plans for future periods

Looking ahead into 2026, the trust will remain unrelentingly focused on the three core programmes. The ambition is not to increase absolute numbers of participation, but to reach more children for whom it will make the biggest difference.

THE WEST SUSSEX COUNTRYSIDE STUDIES TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Trust and of the incoming resources and application of resources of the Trust for that year.

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;

- make judgements 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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE WEST SUSSEX COUNTRYSIDE STUDIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	51,489	35,300	86,789	86,021	16,680	102,701
Charitable activities	3	101,724	-	101,724	88,562	7,950	96,512
Other trading activities	4	14,900	-	14,900	5,000	-	5,000
Investments	5	237	-	237	261	-	261
Total income		168,350	35,300	203,650	179,844	24,630	204,474
Charitable activities	6	141,447	30,300	171,747	146,623	23,838	170,461
Net income and movement in funds		26,903	5,000	31,903	33,221	792	34,013
Reconciliation of funds:							
Fund balances at 1 January 2025		458,847	5,792	464,639	425,626	5,000	430,626
Fund balances at 31 December 2025		485,750	10,792	496,542	458,847	5,792	464,639

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Trust is a Public Benefit Entity as defined by FRS 102 and a Charitable Incorporated Organisation (CIO).

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

All voluntary income and subscriptions are included in income upon receipt.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising expenditure.

Other income is accounted for on a receivable basis.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the CIO to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes all items, which have been paid, or are payable at the year end.

Governance costs comprise those costs incurred with the compliance, constitutional and statutory requirements.

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading activity income: other	14,900	5,000

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	237	261

8 Trustees

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

9 Employees

The CIO does not employ staff directly. Staff are employed via The Goodwood Estate Company Limited, and there is a formal secondment agreement in place to second staff to the CIO. Staffing costs are reconciled between the parties.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Buildings	Plant and machinery	Total
	£	£	£
Cost			
At 1 January 2025	349,865	3,123	352,988
At 31 December 2025	349,865	3,123	352,988
Depreciation and impairment			
At 1 January 2025	17,616	2,308	19,924
Depreciation charged in the year	6,998	781	7,779
At 31 December 2025	24,614	3,089	27,703
Carrying amount			
At 31 December 2025	325,251	34	325,285
At 31 December 2024	332,249	815	333,064

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	16,451	27,394

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 December 2025 are represented by:			
Tangible assets	325,285	-	325,285
Current assets/(liabilities)	160,465	10,792	171,257
	485,750	10,792	496,542

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 December 2024 are represented by:			
Tangible assets	333,064	-	333,064
Current assets/(liabilities)	125,783	5,792	131,575
	458,847	5,792	464,639

17 Related party transactions

During the period £129,946 (2024 - £128,693) was payable to entities over which one of the trustees had a substantial interest and significant influence, for the provision of mainly staffing costs. At the end of the year £16,451 was due from (2024 - £24,595) one of these entities.

18 Prior year adjustment

Following a review of the presentation of items included within the Statement of Financial Activities, management have determined that, for the comparative year, £96,512 of income previously recognised as income from Other trading activities is more accurately recognised as income from Charitable activities. As a consequence of the adjustment, for the comparative year, income from Other trading activities has decreased by £96,512 and income from Charitable activities has increased by the same amount. The adjustment has had no impact on the net movement in funds.