

Company number: 01852824
(England & Wales)

Landscape Research Centre Limited
(A company limited by guarantee and not having
a share capital and registered as a charity)

ACCOUNTS

Year ended 31 December 2023

Landscape Research Centre Limited
(A company limited by guarantee and not having
a share capital and registered as a charity)

Report of the Trustees for the year ended 31 December 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2023.

Reference and Administrative Information

Full name of the charity:	Landscape Research Centre Limited
Company registration number:	01852824 (England & Wales)
Registered charity number:	326710
Registered office of the charity:	The Old Bridge Barn Yedingham Malton North Yorkshire YO17 8SL

Trustees

The trustees of the charity and those in office during the year were as follows: -

S Boyle - Chair
Professor R Morris OBE
M Corbishley
D Wakeley
Professor P Dixon
Ms F Elliott
N J Szkiler
C Musson MBE
S C Woodward
Ms G Falkingham
R Bewley

Directors

The directors of the company in office during the year were as follows: -

Professor D Powlesland
Miss C Haughton

Advisors:

Independent examiner:	J Pygas A.C.C.A. Townsend Harrison Limited Chartered Certified Accountants 13 Yorkersgate Malton North Yorkshire YO17 7AA
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Bankers:	Barclays Bank Plc Ryedale Group of Branches 23 Yorkersgate Malton YO17 7GR
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Landscape Research Centre Limited
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Trustees' Report - Continued

Structure, Governance and Management

Governing document

The Landscape Research Centre Limited is a company limited by guarantee and not having a share capital governed by its Memorandum and Articles of Association dated 27 June 1984. It is registered as a charity with the Charity Commission.

Appointment of trustees and directors

As set out in the Articles of Association the trustees are recruited on the basis of their knowledge of and interest in the objectives of the Landscape Research Centre Limited together with an ability to contribute towards the furtherance of those objectives. The appointment procedures are clearly set out in the Company's Articles of Association and in the Memorandum of Association governing the appointment and reappointment of trustees, all of which are carefully followed and adhered to.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law and the content of the Memorandum and Articles of Association and familiarised with past and current research and other work of the charity.

Organisation

The board of trustees, which can have up to 20 members, administers the charity. The board meets annually at the AGM. A director and treasurer are appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations, the director and treasurer have delegated authority, within terms approved by the trustees, for operational matters including finance, employment, research and dissemination related activity.

Related parties

Although the two directors receive no remuneration from the charity, they invoice the charity for their work and services from their separate businesses.

Risk management

The charity operates with a fully defined health and safety policy. This is reviewed on a project by project basis to ensure that any new risks are identified, and measures taken to either avoid the risk altogether or minimise any potential impact on the charity should those risk materialise. Financial risk is assessed through monthly accounting meetings, through the maintenance of tight budgetary controls and continuous review of the reserves policy and its annual review by the trustees.

Public Benefit Statement

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission. This report illustrates how the charity delivers public benefit.

Landscape Research Centre Limited
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Trustees' Report – Continued

Objectives and Activities

The objectives of the charity are:

- Education through research into the evolution of British rural landscape from the Palaeolithic period to the present day
- The provision of education and training in landscape research methodology
- The dissemination of the useful results of landscape research.

Activities

The LRC has been less active during the year as it has awaited decisions and agreements regarding the post-excavation plans for the excavations at Cook's Quarry, West Heslerton and the publication of the excavations at West Heslerton by Historic England.

During the year the radiocarbon dating results from the training excavation conducted in 2022 for the University of York were returned along with significant analysis of Tephra samples retrieved during the excavations. These show that the settlement to the south of East Heslerton was established by the end of the C5th and abandoned following a massive Icelandic volcanic eruption during the mid C6th, the Tephra have been linked to the volcano Askja, the eruption of which contributed to a two year period of darkness in the Northern Hemisphere and led to starvation which enabled the first instance of the bubonic plague to occur; these two events in combination contributed to conditions that led to an estimated death of 50% of the population in the northern hemisphere. The excavation was a focus for the BBC TV series Digging for Britain – Broadcast in the spring of 2024.

Small scale excavations were conducted during June 2023, with the support of The University of York, Department of Archaeology and MAP Archaeology of Malton, to try and locate a Roman Bathhouse and associated structures in Hovingham initially discovered in 1745. The excavations managed to identify the location of the bathhouse, which was heavily robbed for building materials during the C18th, and another substantial building nearby. It is planned to further develop the Hovingham research project in 2024/25.

Discussions with the new estate owner at West Heslerton, Albanwise, continued to try and develop an approach that might help sustain and present the extraordinary archaeological evidence identified through LRC research from the 1980s onwards. Discussions with Albanwise continue.

At the end of the year Historic England agreed to support taking the draft reports on the West Heslerton Anglian Settlement excavation to final publication and Cook's Quarry agreed to fund the required post excavation and publication programme for Cook's Quarry. We look forward to the completion of work on both these massive multi-year projects.

Landscape Research Centre Limited
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Trustees' Report – Continued

Financial Review

The income and expenditure account show an overall surplus in the year of £589 (2022: deficit of £1,046).

The charitable company has in the year recorded a deficit in restricted funding activity of £3,795. The restricted funds balance at 31 December 2023 now stands at £23,204 (31 December 2022: £26,999).

At 31 December 2023 the charity's net assets stand at £80,522 including tangible assets of £1,440. Free reserves at 31 December 2023 amount to £55,878 (31 December 2022: £50,050). Free reserves are those unrestricted funds that are not tied up in tangible assets, nor held in designated funds.

Principal Funding Sources

The principal funding source for the charity is currently by way of small survey projects performed by the charity.

Investment Policy

Funds that are in excess of immediate requirements are held on interest earning deposit, accessible without notice.

Reserves Policy

The trustees consider that (unrestricted) cash reserves are required for the following reasons: -

- To enable Landscape Research Centre Limited to maintain essential core functions in the provision of its objectives.
- To cover unavoidable cost overruns on activities planned to be funded from restricted reserves.

Cash reserves sufficient for the immediate future are already held and the trustees will endeavour to maintain them at an appropriate level.

Landscape Research Centre Limited
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Trustees' Report – Continued

Responsibilities of the Trustees and Examiner

Company law requires the trustees to prepare the 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 for that year. In preparing those accounts the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the management committee, who are the directors, and the trustees, who served during the year and up to the date of this report are set out on page 1.

ON BEHALF OF THE TRUSTEES

.....
Trustee: S Boyle

Dated: 3 April 2024

Landscape Research Centre Limited
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INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF
Landscape Research Centre Limited
(A company limited by guarantee and not having a share capital
and registered as a charity)

I report on the accounts for the year ended 31 December 2023 set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees and directors are responsible for the preparation of the accounts. The charity's trustees and directors consider that an audit is not required for this year under section 144 of the Charities Act 2011("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees and directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006: and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or
 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Pygas A.C.C.A.

Townsend Harrison Limited
Chartered Certified Accountants
13 Yorkersgate

Malton YO17 7AA

03/04/2024

Landscape Research Centre Limited
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STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
for the year ended 31 December 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds		
	<u>Notes</u>	£	£	£	£
<u>Income from:</u>					
Donations and legacies	2	-	-	-	-
Charitable activities	3	-	-	-	5,484
Other trading activities:					
Excavation and survey income		-	-	-	2,000
Breedon Church - 3D Modelling		-	-	-	1,775
Cooks Quarry – Archaeological work		24,831	-	24,831	-
Field training contribution – York University		202	-	202	-
Sundry income		223	-	223	141
Other income		-	-	-	1,946
Investments		654	-	654	59
		-----	-----	-----	-----
Total income		25,910	-	25,910	11,404
		=====	=====	=====	=====
<u>Expenditure on:</u>					
Raising funds		18,606	-	18,606	9,855
Charitable activities		-	3,795	3,795	-
Other		2,920	-	2,920	2,595
		-----	-----	-----	-----
Total expenditure	4	21,526	3,795	25,321	12,450
		=====	=====	=====	=====
Net income for the year		4,384	(3,795)	589	(1,046)
Transfer between funds		-	-	-	-
Total funds brought forward at beginning of year		52,934	26,999	79,993	80,978
		-----	-----	-----	-----
Total funds carried forward at end of year		57,318	23,204	80,522	79,993
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

Landscape Research Centre Limited
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BALANCE SHEET
As at 31 December 2023

		£	£	<u>2022</u>
	<u>Notes</u>			£
<u>FIXED ASSETS</u>				
Tangible assets	8		1,440	2,884

<u>CURRENT ASSETS</u>				
Debtors	9	-		-
Cash at bank and in hand		80,401		78,369

		80,401		78,369
<u>CREDITORS: Amounts falling due within one year</u>	10	1,320		1,320

<u>NET CURRENT ASSETS</u>			79,081	77,049

<u>TOTAL NET ASSETS</u>	11		80,522	79,993
				=====
<u>FUNDS OF THE CHARITY</u>				
<u>UNRESTRICTED FUNDS</u>				
General funds			57,318	52,934
<u>RESTRICTED FUNDS</u>			23,204	26,999

<u>TOTAL FUNDS</u>	12		80,522	79,993
				=====

The trustees and directors confirm that for the year ended 31 December 2023:

- the company is entitled to exemption from audit under Section 477 of the Companies Act 2006; and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The trustees and directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The notes on pages 9 to 15 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees and directors on 3 April 2024 and signed on their behalf by:

.....
DIRECTOR: Miss C Haughton

Landscape Research Centre Limited
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparation

The accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with:

- a) The Charities Act 2011
- b) The Companies Act 2006
- c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: (FRS102)
- d) Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

Cashflow exemption

Exemption has been taken from preparing a cashflow statement on the grounds that the charitable company qualifies as a small charity.

Public Benefit

The charity meets the definition of a public benefit entity as defined by FRS102.

Going concern basis

The trustees and directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Landscape Research Centre Limited
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Incoming resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. 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.

Income from commercial activities is recognised as earned (as the related goods and services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Expenditure is recognised on the accruals basis.

The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

- Costs generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with archaeological work and include both the direct costs and support costs relating to these activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

	<u>Rate</u>	<u>Method</u>
Surveying equipment	50%	Straight line
Computers	50%	Straight line

Funds structure

The charitable company has a number of restricted income funds to account for situations where a donor requires that a grant or donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds. The funds held in each of these categories are disclosed in note 12.

Landscape Research Centre Limited
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

2. DONATIONS AND LEGACIES

	2023	2023	2023	2022
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
Donations	-	-	-	-
Tax recoverable	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	=====	=====	=====	=====

3. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER
THE CHARITY'S OBJECTS

	2023	2023	2023	2022
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
Colchester Council Project	-	-	-	-
Albanwise Solar Project	-	-	-	-
Research Project (English Heritage)	-	-	-	5,484
	-----	-----	-----	-----
	-	-	-	5,484
	=====	=====	=====	=====

4. TOTAL RESOURCES EXPENDED

	<u>Raising funds</u>	<u>Charitable activities</u>	<u>Other Expenses</u>	2023	2022
				<u>Total</u>	<u>Total</u>
<u>Costs directly allocated to activities</u>					
Project costs	13,618	3,795	-	17,413	7,655
Accountancy	-	-	1,380	1,380	1,314
<u>Support costs allocated to activities</u>					
Administration costs	3,245	-	1,540	4,785	3,390
Depreciation	1,744	-	-	1,744	91
	-----	-----	-----	-----	-----
	18,606	3,795	2,920	25,321	12,450
	=====	=====	=====	=====	=====

5. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging: -

Depreciation	1,744	91
	=====	=====
Directors' emoluments	Nil	Nil
	=====	=====
Independent examiner's fees including preparation of accounts	1,380	1,314
	=====	=====

Landscape Research Centre Limited
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

6. STAFF COSTS AND NUMBERS

	<u>2023</u>	<u>2022</u>
Staff costs were as follows: -		
Salaries and wages	-	-
Social security costs	-	-
	-----	-----
	-	-
	=====	=====

No employee received emoluments of more than £50,000. The only employees during the year were the 2 directors (2022: 2 directors) who received no salaries from the charitable company.

7. TAXATION

The charitable company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

8. TANGIBLE FIXED ASSETS

	Plant and machinery etc.

	£
<u>COST</u>	
At 1 January 2023	102,464
Additions	300
Disposal	-

At 31 December 2023	102,764

<u>DEPRECIATION</u>	
At 1 January 2023	99,580
Eliminated on disposal	-
Charge for year	1,744

At 31 December 2023	101,324

<u>NET BOOK VALUE</u>	
At 31 December 2023	1,440
	=====
At 31 December 2022	2,884
	=====

Landscape Research Centre Limited
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

9. DEBTORS: Amounts falling
due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Trade debtors	-	-
Other debtors	-	-
	-----	-----
	-	-
	=====	=====

10. CREDITORS: Amounts falling
due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Trade creditors	-	-
Other creditors	1,320	1,320
	-----	-----
	1,320	1,320
	=====	=====

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General funds</u>	<u>Designated funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
Tangible fixed assets	1,440	-	-	1,440
Current assets	57,197	-	23,204	80,401
Current liabilities	(1,320)	-	-	(1,320)
	-----	-----	-----	-----
Net assets at 31 Dec 2023	57,318	-	23,204	80,522
	=====	=====	=====	=====

Landscape Research Centre Limited
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

12. MOVEMENTS IN FUNDS

	At 1 January 2023	Incoming resources	Outgoing resources	Transfer to/From	At 31 December 2023
<u>Restricted funds</u>					
Research projects	6,110	-	3,600	-	2,510
Boltby Scar project	2,623	-	-	-	2,623
Roulston Scar project	2,924	-	-	-	2,924
Albanwise Solar project	15,341	-	195	-	15,146
	-----	-----	-----	-----	-----
Total restricted funds	26,999	-	3,795	-	23,204
	-----	-----	-----	-----	-----
<u>Unrestricted funds</u>					
General funds	52,934	25,910	21,526	-	57,318
	-----	-----	-----	-----	-----
Total unrestricted fund	52,934	25,910	21,526	-	57,318
	-----	-----	-----	-----	-----
Total funds	79,933	25,910	25,321	-	80,522
	=====	=====	=====	=====	=====

Purpose of restricted funds

Research projects

This relates to grants from English Heritage which will be paid periodically to the charity. The grant stipulates that the charity must keep to the programme of the project design and must satisfactorily complete each stage before the next element of the grant is paid to the charity.

Boltby Scar project

This project is funded through a grant from the North York Moors National Park for the purpose of undertaking an excavation of the Hill Fort at Boltby Scar near Sutton Bank and to provide a report on the findings from the excavation.

Roulston Scar project

This project is funded by the North York Moors National Park for work at Roulston Scar.

Albanwise Solar project

The project relates to geophysical survey covering 70Ha, gathering processing and integrating the results and then reviewing and interpreting these with airborne and drone based crop-mark survey data and lidar. This should generate around £200 per hectare, and the total income to the Trust is likely around £43,000. Some of the income will be used to build a new trolley, and some computer equipment is due to be replaced. Neo Environmental Ltd (acting on behalf of Albanwise).

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

13. TRANSACTIONS WITH DIRECTORS, TRUSTEES AND RELATED PARTIES

The following amounts were paid to the directors of the charity for specialist work performed by them during the year: -

D Powlesland	£4,800	(2022: 3,100)
C Houghton	£12,030	(2022: £4,778)

The above transactions were made on normal commercial terms.

D Powlesland was reimbursed with Nil (2022: £1,934) for travel and subsistence business expense claims.

No expenses were made or reimbursed to the charitable company's trustees (2022: None).

No trustee or other person related to the charitable company had any interest in any contract or transaction entered into by the charitable company other than those noted above (2022: None).

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INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2023

		<u>2022</u>
	£	£
<u>Income</u>		9,259
	25,033	-----
<u>Other income</u>		
Sundry receipts	223	141
Bank interest	654	59
Equip hired out	-	160
Insurance claim	-	1,786
	-----	-----
	877	2,145
	-----	-----
<u>TOTAL INCOME</u>	25,910	11,404

less: <u>Expenses</u>		
Survey and excavation fees	17,413	7,655
Accountancy	1,380	1,314
Bank charges and interest	-	-
Administrative charges	4,785	3,389
Depreciation	1,744	91
	-----	-----
	25,321	12,450
	-----	-----
<u>NET (DEFICIT) / SURPLUS FOR THE YEAR</u>	589	(1,045)
	=====	=====