

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 2022

Draft

KM
1st Floor, Block C
The Wharf
Manchester Road
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Lancashire
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Countryside Learning

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Draft

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
Mr H M Henderson
Mrs J B Howman
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. It is to inform and inspire children, parents and teachers, so that they can enjoy and appreciate the natural environment while having a greater understanding of the wide range of issues surrounding it.

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 which they can take back to the classroom to enhance the school curriculum. Our work in this area is enhanced by our partnership with other likeminded organisations especially our work with the Countryside Classroom project which delivers a truly nationwide agenda for education outside the classroom.

Our work is never stagnant, it evolves organically with the needs of our key audiences. I believe our success has in large part been due to the fact that we are not an organisation that is prescriptive, but one who listens to the needs of our key audience groups, in our case schools. That said, we have also developed a range of offers for families who are seeking asylum in this country and also working with a children's cancer charity in Leeds to offer bespoke experiences which for all of those involved including our staff team have been inspirational.

Few who work in the education sector could not fail to be aware of the pressures on teachers and their pupils in coming out of the pandemic. In this last year we have seen more lockdowns affecting schools ability to work effectively with their pupils let alone access outdoor education. The impact on children's academic work, mental health and well being and attention spans has been marked. Covid continues to have an impact on schools and therefore we are immensely grateful that so many schools have come to us to give them the learning opportunities they desperately need.

Our ability to support teachers stems from the long term relationships that we have developed with schools across the country giving them the confidence of a safe and quality driven experience that they want rather than a one size fits all approach. Some of the key indicators of our delivery this year can be noted below.

- 52% of the pupils we work with are in receipt of free school meals
- We have worked with over 10,000 children in the last year
- We have worked with over 400 schools
- 97p in every pound donated goes directly on our work with children and not on administration.
- Feedback from teachers accessing our programmes is rated at 97% excellent with the remaining 3% as good.
- Bespoke support days for families seeking asylum
- Bespoke support days for families with children undergoing cancer treatment.
- New education officer appointed to meet demand
- 7 new host venues added to our portfolio
- 17 years of financial stability offering sustainability and confidence to schools accessing our services on a long term basis

I am aware for many of our supporters' stark percentages and bullet points do not tell the full story. I often wish all of my colleagues on the board and our funders could go out and see for themselves all of the amazing work we do. Fortunately, our amazing staff are there and it is their actual experiences on the front line that informs our strategy for the future.

I am acutely aware that what ever percentage of pupils currently in receipt of free school meals hides a much larger number who have not yet been assessed and the financial pressures on all families at the moment are increasing daily. We are fully aware of the pressures on teaching staff and therefore don't bombard them with constant requests for information on pupil percentages etc, we do the research and maths! Our job is to make their visits safe, simple, informed, valued and meet their actual needs rather than us assuming their needs. I would like to take this opportunity to register my own thanks to those teachers who in challenging circumstances give us the feed back we need to constantly improve and adapt the services that we offer.

Countryside Learning

I am sure that for people who read annual reports often think, well they would say that wouldn't they! So I thought this year I would include some direct feedback from just one of the many teachers who have experienced our work first hand to show to everyone what it means to them.

Thank you, and all the staff, for an absolutely fantastic day.

All the children loved it. I asked them what their favourite activities were and after a lengthy discussion one child say, "Just everything!" The children liked the sheep and falconry because there were animal activities. They really enjoyed the arable farming activity and being able to get close to the farm machinery. The woodland and ecology activity stations were also popular be the children enjoyed the activities of going around and looking for clues. Finally, the recycling activity because a lot of children said it made them think more about how they recycle and what they throw away. One child is even going to go home and see if he can get his mum to talk to the people that own the flats where they live and help them get some recycling bins. So lots and lots of positives!

From a teaching perspective, myself, my teaching assistant and the Head of Governors, all thought the day was brilliant and one of the best school trips we've experienced. It was brilliantly organised, the activities were short and pacy which meant the children's attention was kept and there was a really good balance of listening and being educated and completing activities. All of your staff were extremely enthusiastic and clearly very knowledgeable, and they were wonderful at asking the children's questions. I think the carousel of activities worked really well, as having the brain and movement break between different stations was extremely valuable and helped build children's excitement as they moved around the site. Also, being able to take home little natural souvenirs (wooden coaster, plants) was a really nice touch. The children were also fascinated by the engineering of the handwashing taps!

An absolutely wonderful day out that the children did not stop talking about all the way home.

Thank you, and all your team, for all your hard work,

Sophie Tomlinson
Year 5 Teacher
Hertingfordbury

Given the many barriers to outdoor education that I have mentioned in my report one doesn't need to commission a research project to see that the fact that so many schools will surmount these difficulties to work with us shows to me just how much our work is needed and valued.

We pride ourselves in giving our donors more value for money and at the same time giving our children an unforgettable introduction to the natural environment. 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 charities or wasting money on costly administration and I am delighted to say that 97p in every pound raised goes directly on our work with children.

In order to achieve this, we work in partnership and in a focused manner which our supporters can be assured maintains our commitment to quality and education for all. This means we can support more farms, estates and events, maximising our coverage and minimising our 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.

Countryside Learning

Our focus in ensuring every penny counts guides our desire to work with other partners in the sector and avoid duplication at the same time as increasing the impact of our work. This can be seen in our close cooperation with the education team at LEAF and the Countryside Classroom project, our work with BASC in delivering the highly successful Let's Learn Moor programme and our work with the NGO Educational Trust.

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

- Permanent Forest School Classroom established with the University of Staffordshire
- Two education days for primary and secondary schools in Partnership with Harper Adams University
- At least 3 new host venues coming on stream
- Another education officer appointed to support our work in the South of England
- Discussions with the South of England Agricultural Society to support and develop their educational provision
- Discussions with two estates for a more regular programme of educational experiences throughout the year
- Summer Club Days for disadvantaged children from Leeds
- 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 inflation is nearing 10%, coach costs for schools have almost doubled in the last 6 months, 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 2022.

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 10,000 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 2020 - 2021 we reached over 10,000 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 £85,728, 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 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 2022.

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 Countryside Learning 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

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
Burnley
Lancashire
BB11 1JG

Date:.....

Countryside Learning

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Income from:							
Donations	3	204,446	-	204,446	114,908	-	114,908
Charitable activities	4	11,943	-	11,943	14,070	-	14,070
Investment income	5	550	-	550	101	-	101
Other income	6	12,824	-	12,824	74,469	-	74,469
Total income		<u>229,763</u>	<u>-</u>	<u>229,763</u>	<u>203,548</u>	<u>-</u>	<u>203,548</u>
Expenditure on:							
Raising funds	7	(2,856)	-	(2,856)	(4,787)	-	(4,787)
Charitable activities	8	(219,261)	-	(219,261)	(196,318)	-	(196,318)
Total expenditure		<u>(222,117)</u>	<u>-</u>	<u>(222,117)</u>	<u>(201,105)</u>	<u>-</u>	<u>(201,105)</u>
Net income		7,646	-	7,646	2,443	-	2,443
Transfers between funds		836	(836)	-	-	-	-
Net movement in funds		8,482	(836)	7,646	2,443	-	2,443
Reconciliation of funds							
Total funds brought forward		<u>503,039</u>	<u>9,558</u>	<u>512,597</u>	<u>500,596</u>	<u>9,558</u>	<u>510,154</u>
Total funds carried forward	19	<u>511,521</u>	<u>8,722</u>	<u>520,243</u>	<u>503,039</u>	<u>9,558</u>	<u>512,597</u>

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

The funds breakdown for 2021 is shown in note 19.

The notes on pages 14 to 22 form an integral part of these financial statements.

Countryside Learning
(Registration number: 01997554)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	374,590	373,919
Current assets			
Debtors	15	3,381	26,410
Cash at bank and in hand		<u>336,969</u>	<u>284,850</u>
		340,350	311,260
Creditors: Amounts falling due within one year	16	<u>(194,697)</u>	<u>(172,582)</u>
Net current assets		<u>145,653</u>	<u>138,678</u>
Net assets		<u>520,243</u>	<u>512,597</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		8,722	9,558
Unrestricted income funds			
Unrestricted funds		<u>511,521</u>	<u>503,039</u>
Total funds	19	<u>520,243</u>	<u>512,597</u>

For the financial year ending 31 March 2022 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.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 12 to 22 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
The Lord Stafford
Trustee

The notes on pages 14 to 22 form an integral part of these financial statements.

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2022

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

[Authorised for issue date](#)

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.

Exemption from preparing a cash flow statement

The charity is exempt from preparing a cash flow statement..

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 2022

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 2022

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 General £	Total 2022 £	Total 2021 £
Donations from individuals	7,260	7,260	6,513
Companies	7,165	7,165	7,960
Gift aid reclaimed	1,691	1,691	1,135
Trusts	188,330	188,330	99,300
	<u>204,446</u>	<u>204,446</u>	<u>114,908</u>

4 Income from charitable activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Educational	1,020	1,020	2,935
Woodland management	10,923	10,923	11,135
	<u>11,943</u>	<u>11,943</u>	<u>14,070</u>

5 Investment income

	Unrestricted General £	Total 2022 £	Total 2021 £
Bank interest receivable	550	550	101

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Notes to the Financial Statements for the Year Ended 31 March 2022

6 Other income

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Miscellaneous income	46	46	-
HMRC - Covid 19 JRS grant	8,778	8,778	60,469
Calderdale Council - Covid 19 grant	-	-	10,000
Employment Allowance	4,000	4,000	4,000
	12,824	12,824	74,469
	12,824	12,824	74,469

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Fundraising costs	-	-	1,760
Staff Costs	2,856	2,856	3,027
	2,856	2,856	4,787
	2,856	2,856	4,787

8 Expenditure on charitable activities

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Educational	207,615	207,615	191,299
Woodland management	11,568	11,568	5,019
	219,183	219,183	196,318
	219,183	219,183	196,318

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Notes to the Financial Statements for the Year Ended 31 March 2022

9 Analysis of governance and support costs

Support costs

	Governance costs £	Management costs £	Total 2022 £	Total 2021 £
Educational	3,102	5,710	8,812	10,216
Woodland management	-	11,568	11,568	5,019
	3,102	17,278	20,380	15,235

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.

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	92,624	112,906
Social security costs	10,242	12,349
Pension costs	3,957	5,666
Redundancy payment	-	14,105
	106,823	145,026

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:

	2022 No	2021 No
Charitable activities	3	3

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

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Notes to the Financial Statements for the Year Ended 31 March 2022

12 Independent examiner's remuneration

	2022	2021
	£	£
Examination of the financial statements	1,200	2,160
Payroll fees	102	486
Bookkeeping fees	1,800	720
	3,102	3,366

13 Taxation

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

14 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2021	372,919	15,140	388,059
Additions	-	749	749
At 31 March 2022	372,919	15,889	388,808
Depreciation			
At 1 April 2021	-	14,140	14,140
Charge for the year	-	78	78
At 31 March 2022	-	14,218	14,218
Net book value			
At 31 March 2022	372,919	1,671	374,590
At 31 March 2021	372,919	1,000	373,919

15 Debtors

	2022	2021
	£	£
Trade debtors	190	24,910
Prepayments	365	365
Other debtors	2,826	1,135
	3,381	26,410

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Notes to the Financial Statements for the Year Ended 31 March 2022

16 Creditors

	2022 £	2021 £
Other creditors	3,697	1,582
Deferred income	191,000	171,000
	<u>194,697</u>	<u>172,582</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 £3,957 (2021 - £5,666).

18 Lease agreements

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

	2022 £	2021 £
Within one year	14,261	7,946
In two to five years	25,149	-
	<u>39,410</u>	<u>7,946</u>

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Notes to the Financial Statements for the Year Ended 31 March 2022

19 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
Total unrestricted	503,039	229,763	(222,117)	836	511,521
Restricted					
Fiona Barker Memorial Fund	9,558	-	-	(836)	8,722
Total funds	512,597	229,763	(222,117)	-	520,243
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £	
Unrestricted					
General fund	127,677	203,548	(201,105)	130,120	
Woodlands	372,919	-	-	372,919	
Total unrestricted	500,596	203,548	(201,105)	503,039	
Restricted					
Fiona Barker Memorial Fund	9,558	-	-	9,558	
Total funds	510,154	203,548	(201,105)	512,597	

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Notes to the Financial Statements for the Year Ended 31 March 2022

20 Analysis of net assets between funds

	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

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	1,000	372,919	-	373,919
Current assets	301,702	-	9,558	311,260
Current liabilities	(172,582)	-	-	(172,582)
Total net assets	130,120	372,919	9,558	512,597