

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 2024

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

Countryside Learning

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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 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.

The Children’s People and Nature Survey for England: 2023 update reports that;

- Only 16% of children had visited farmland, fields or countryside
- 27% of children report a low connectedness to nature
- 88% of children say that being in nature makes them feel happy

Only 16% of children had visited farmland, fields or countryside

We know that children are not spending enough time outdoors and not being given the opportunity to learn outside the classroom. We also know that children thrive outdoors, and that well planned outdoor learning can help embed the curriculum and allow children to experience success, which increasing confidence and enhances well being. Most people have little knowledge about the countryside.

Just one in eight (12%) adults say they know exactly what is included in the Code, and almost half (48%) have no knowledge at all or aren’t sure.

Our vision is to provide safe and appropriate access to the countryside for as many children as possible, so they can benefit from being closer to nature and connect with landscapes, people and habitats- in a way that the schools need-to enhance their formal and informal learning. We do this through a variety of programmes.

Woodland Sessions	Countryside Classroom Days	Let’s Learn Moor	Tailored Outdoor
<p>We run free of charge woodland days on the across England in a variety of settings.</p>	<p>Schools visit country estates where children learn about the estates and to meet the people who work there.</p>	<p>An Uplands Education Programme run in conjunction with BASC and supported by landowners and Moorland Groups.</p>	<p>Learning Days Bring your class topic to life, or just an enjoyable day out in the countryside. We have can create bespoke days.</p>
			

There is no one size fits all- but whilst the aims of the day are often specific to the schools there are, however, some common outcomes- gauged by conversations with teachers and children and written feedback. This year we have focussed on feedback and assessing the impact of our work. We wanted to dig deeper and seek validation of our concept and assess the long and short term impact of our work.

Countryside Learning

Shorter term outcomes:

- Providing opportunities for schools to meet their own learning needs (this could be filling curriculum gaps, enhancing well being, providing new experiences etc)
- Providing opportunities for the children to succeed and thrive with suitable and appropriate activities
- Providing access for all. Our visits are suitable for ALL children from ALL types of schools
- Working with partners-children meet people who live and work in the countryside
- Teacher engagement and increased confidence in learning outdoors
- Adding benefits to work done in school
- Creating collaborative partnerships with schools

Longer term outcomes:

- Meaningful experiences
- Increased awareness of the countryside and nature
- Enrich curriculum on the day of the visit and beyond the day of the visit
- Become part of a school's curriculum planning
- Increased awareness of countryside careers and opportunities

Some headlines from this last year:

- We have worked with over 16,000 children in 36 venues (Academic year).
- We have worked with 362 schools.
- 73% of schools worked with are from urban areas.
- 40% of the schools have over the national average (24.6%) of children in receipt of free school meals.
- 4 new host venues, in relevant geographical areas, added to our portfolio.
- Expansion of work with existing host venues.
- Feedback from teachers has been rated at 97% excellent and 3% good.
- 98p in every pound donated goes directly to our event based work.

Even with the positive bullet points, which give evidence of our impact. I often wish more supporters could experience the amazing work we do, first-hand. We are not driven by management speak or the latest trends. Our staff on the front line, mould our strategy for the future by developing meaningful and lasting relationships with the school communities with whom we work. We continue to 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. Regardless of what people may say, organisations are not built on policies, strategies or theories. They are built on passion, commitment, understanding and a desire to put the beneficiaries at the core of everything you do.

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.

In the last year we have been so fortunate to retain some significant long standing Trust support for our work as well as attracting significant individual and company support. To be one of Radio HP's charities of the year has been an amazing boost for us and this along with our long standing donors has allowed us to plan to increase our delivery next year with more venues, events and our key resource, more wonderful committed staff and volunteers.

Countryside Learning

It is true that schools and children are still struggling with issues following the pandemic and the cost of living and transport issues. I think it is a testament to the quality of our work that even with these challenges schools still prioritise their work with us. For their support, for the support of our many funders and champions and to the small and dedicated staff team who work incredibly hard can I say thank you. The future for Countryside Learning is an immensely positive one thanks to all of you.

The Lord Stafford

Chairman

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 2024.

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.

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

Countryside Learning

Trustees' Report

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.

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.

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

Trustees' Report

Countyside 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 16,000 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 Academic year 2023-2024 we reached over 16,000 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.

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!

Countryside Learning

Trustees' Report

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.

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.

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 £92,725 (2023: £88,865), the equivalent to over three months operating costs. On top of this there is a close down reserve of £52,874 (2023: £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. 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 ensure we have a sustainable offer for teachers and children to experience the natural environment.

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.

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.

Countryside Learning

Trustees' Report

Events after the reporting period

During the year the charity was approached regarding some land it owns and whether it wanted to sell it. The trustees decided that the land was not needed and to proceed with the sale. The land was professionally valued and an offer of £60,000 was accepted. The completion took place in April 2024.

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.

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 19 September 2024 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 2024.

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
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Lancashire
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19 September 2024

Countryside Learning

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Income from:							
Donations	3	258,442	1,625	260,067	248,927	-	248,927
Charitable activities	4	36,119	-	36,119	33,104	-	33,104
Investment income	5	5,279	266	5,545	1,886	216	2,102
Other income	6	5,026	-	5,026	5,020	-	5,020
Total income		<u>304,866</u>	<u>1,891</u>	<u>306,757</u>	<u>288,937</u>	<u>216</u>	<u>289,153</u>
Expenditure on:							
Raising funds	7	(3,145)	-	(3,145)	(3,398)	-	(3,398)
Charitable activities	8	(297,861)	-	(297,861)	(282,402)	-	(282,402)
Total expenditure		<u>(301,006)</u>	<u>-</u>	<u>(301,006)</u>	<u>(285,800)</u>	<u>-</u>	<u>(285,800)</u>
Net income		<u>3,860</u>	<u>1,891</u>	<u>5,751</u>	<u>3,137</u>	<u>216</u>	<u>3,353</u>
Net movement in funds		3,860	1,891	5,751	3,137	216	3,353
Reconciliation of funds							
Total funds brought forward		<u>514,658</u>	<u>8,938</u>	<u>523,596</u>	<u>511,521</u>	<u>8,722</u>	<u>520,243</u>
Total funds carried forward	19	<u><u>518,518</u></u>	<u><u>10,829</u></u>	<u><u>529,347</u></u>	<u><u>514,658</u></u>	<u><u>8,938</u></u>	<u><u>523,596</u></u>

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

The funds breakdown for 2023 is shown in note 19.

The notes on pages 13 to 20 form an integral part of these financial statements.

Countryside Learning
(Registration number: 01997554)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	375,674	374,423
Current assets			
Debtors	15	24,634	16,876
Cash at bank and in hand		<u>322,129</u>	<u>327,676</u>
		346,763	344,552
Creditors: Amounts falling due within one year	16	<u>(193,090)</u>	<u>(195,379)</u>
Net current assets		<u>153,673</u>	<u>149,173</u>
Net assets		<u><u>529,347</u></u>	<u><u>523,596</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		10,829	8,938
Unrestricted income funds			
Unrestricted funds		<u>518,518</u>	<u>514,658</u>
Total funds	19	<u><u>529,347</u></u>	<u><u>523,596</u></u>

For the financial year ending 31 March 2024 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 11 to 20 were approved by the trustees, and authorised for issue on 19 September 2024 and signed on their behalf by:

.....
The Lord Stafford
Trustee

The notes on pages 13 to 20 form an integral part of these financial statements.

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2024

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 19 September 2024.

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 2024

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.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land	Not depreciated
Office equipment	25% per annum reducing balance basis

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade debtors

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

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 2024 £	Total 2023 £
	General £	Restricted £		
Donations from individuals	8,747	125	8,872	7,009
Companies	72,500	-	72,500	6,350
Gift aid reclaimed	1,054	-	1,054	1,031
Trusts	176,141	1,500	177,641	234,537
	258,442	1,625	260,067	248,927

4 Income from charitable activities

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Educational	26,081	-	26,081	22,740
Woodland management	10,038	-	10,038	10,364
	36,119	-	36,119	33,104

5 Investment income

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Bank interest receivable	5,279	266	5,545	2,102
	5,279	266	5,545	2,102

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Other income

	Unrestricted	Total	Total
	General	2024	2023
	£	£	£
Employment Allowance	5,000	5,000	5,000
Other interest receivable	26	26	20
	<u>5,026</u>	<u>5,026</u>	<u>5,020</u>

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted	Total	Total
	General	2024	2023
	£	£	£
Staff Costs	<u>3,145</u>	<u>3,145</u>	<u>3,398</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
	General	2024	2023
	£	£	£
Educational	279,905	279,905	267,192
Woodland management	8,259	8,259	5,089
Governance costs	9,697	9,697	10,121
Note	<u>297,861</u>	<u>297,861</u>	<u>282,402</u>

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Analysis of governance and support costs

Governance costs

	Unrestricted General £	Total 2024 £	Total 2023 £
Staff costs			
Wages and salaries	5,637	5,637	6,052
Social security costs	652	652	745
Governance costs			
Independent examiners fee	1,320	1,320	1,260
Other fees paid to examiners	2,088	2,088	2,064
	9,697	9,697	10,121

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:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	133,171	127,569
Social security costs	13,461	13,813
Pension costs	7,366	6,432
	153,998	147,814

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:

	2024 No	2023 No
Charitable activities	4	4

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

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,320	1,260
Bookkeeping and payroll fees	2,088	2,064
	3,408	3,324

13 Taxation

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

14 Tangible fixed assets

	Land £	Office equipment £	Total £
Cost			
At 1 April 2023	372,919	15,889	388,808
Additions	-	1,469	1,469
At 31 March 2024	372,919	17,358	390,277
Depreciation			
At 1 April 2023	-	14,385	14,385
Charge for the year	-	218	218
At 31 March 2024	-	14,603	14,603
Net book value			
At 31 March 2024	372,919	2,755	375,674
At 31 March 2023	372,919	1,504	374,423

15 Debtors

	2024 £	2023 £
Trade debtors	1,425	2,200
Prepayments	22,155	13,645
Other debtors	1,054	1,031
	24,634	16,876

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Notes to the Financial Statements for the Year Ended 31 March 2024

16 Creditors

	2024 £	2023 £
Other creditors	2,616	4,379
Accruals	690	-
Deferred income	189,784	191,000
	193,090	195,379

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 £7,366 (2023 - £6,432).

18 Lease agreements

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

	2024 £	2023 £
Within one year	10,887	14,261
In two to five years	-	10,887
	10,887	25,148

19 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted				
General fund	88,865	304,840	(300,980)	92,725
Woodlands	372,919	-	-	372,919
Close down reserve	52,874	-	-	52,874
Total unrestricted	514,658	304,840	(300,980)	518,518
Restricted				
Fiona Barker Memorial Fund	8,938	1,891	-	10,829
Total funds	523,596	306,731	(300,980)	529,347

Countryside Learning

Notes to the Financial Statements for the Year Ended 31 March 2024

	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
Total unrestricted	<u>511,521</u>	<u>288,917</u>	<u>(285,780)</u>	<u>514,658</u>
Restricted				
Fiona Barker Memorial Fund	8,722	216	-	8,938
Total funds	<u><u>520,243</u></u>	<u><u>289,133</u></u>	<u><u>(285,780)</u></u>	<u><u>523,596</u></u>

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2024 £
	General £	Designated £		
Tangible fixed assets	2,755	372,919	-	375,674
Current assets	335,934	-	10,829	346,763
Current liabilities	(193,090)	-	-	(193,090)
Total net assets	<u><u>145,599</u></u>	<u><u>372,919</u></u>	<u><u>10,829</u></u>	<u><u>529,347</u></u>
	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	<u><u>88,865</u></u>	<u><u>425,793</u></u>	<u><u>8,938</u></u>	<u><u>523,596</u></u>