

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 2025

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

# **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  
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 and Wales.  
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

At Countryside Learning, our mission is: Educate, inform and inspire children, parents, and teachers so they can enjoy, appreciate, and care for the natural environment. We aim to nurture a deeper understanding of the countryside and the many complex issues that surround it.

The Children's People and Nature Survey for England: 2024 paints an improving, but still stark picture. Only 15% of children reported visiting farmland, fields, or countryside, and just 11% had visited hills, mountains, or moorland. The disconnect between children and nature is real and growing, especially as less time is spent in free play, outdoors, and more time communicating and playing in a virtual world.

Recent findings also highlight disparities in how young people access and connect with nature. For instance, children from Black/Black British (43%) and Asian/Asian British (35%) backgrounds were more likely to spend outdoors or with nature at school, rather than in wider countryside settings. These differences point to underlying barriers-not just in access, but in perception.

Despite these challenges, over half (57%) of children surveyed reported a high connection to nature, though this connection was lower among older children aged 12-15 (27%) than younger ones aged 8-11 (20%). Interestingly, Black/Black British children were less likely to report low nature connection (17%) than their White (24%) or Asian/Asian British (23%) peers.

**This growing disconnect underscores why our work matters.**

Our vision is to provide as many children as possible with safe, meaningful, and inclusive access to the countryside. We aim to connect young people with landscapes, wildlife, and the people who live and work in these environments, in ways that enhance both formal education and personal growth. We achieve this through a range of carefully designed programmes:

### Our Programmes

- **Woodland Sessions:**  
Free nature-based days held across England in varied woodland settings.
- **Countryside Classroom Days:**  
Educational visits to country estates where children explore rural life and meet the people who work the land.
- **Let's Learn Moor:**  
Our Uplands Education Programme, run in partnership with BASC and supported by Moorland Groups and landowners.
- **Tailored Outdoor Learning Days:**  
Custom-designed visits to complement class topics or simply offer an engaging day outdoors.

There is no one-size-fits-all model, but through feedback and conversations with teachers and students, consistent outcomes emerge.

### Assessing Our Impact

This year, we've continued to evaluate the outcomes of our work:

#### Short-term outcomes:

- Supporting schools to meet curriculum needs and wellbeing goals.
- Giving all children the chance to thrive through engaging and inclusive activities.
- Ensuring accessibility for children of all backgrounds and abilities.
- Creating connections with people working in the countryside.
- Increasing teachers' confidence in outdoor education.

## Countryside Learning

### Chairman's Statement

- Enhancing and complementing in-school learning.
- Fostering collaborative partnerships with schools and new partners.

#### Long-term outcomes:

- Providing meaningful, memorable experiences.
- Raising awareness of nature and countryside life.
- Embedding our work into school curriculum planning.
- Inspiring future interest in countryside-related careers.

#### Headline Achievements: 2024-25

- We worked with **over 21,000 children** directly and through supporting other educational events.
- Our dedicated team of 20 Farms for Schools members continued to reach thousands for children and families.
- We collaborated with **more than 400 schools**, over **70% of which** are based in urban areas.
- **181 schools** (45%) had higher-than-average numbers of pupils eligible for Free School Meals—a key indicator of socioeconomic disadvantage.
- From January 2025, we began tracking participation among **Black and ethnic minority pupils** - a group often underrepresented in countryside access. Between January and March (typically a quieter period), we engaged **618 pupils** from **11 schools**, most of which had over **30% BAME populations**.

We also expanded our reach:

- **4 new host venues** were added to our national portfolio, including a new collaboration with the **National Trust at Gawthorpe Hall** in Lancashire.
- We continued to grow partnerships with existing venues, increasing both reach and impact.

#### Fundraising and Donations

We have always been fortunate to have the long-term support of grant making trusts who help us grow our work with children every year. In addition, in the last financial year we have received some extremely significant support from companies and individuals who have made a significant difference to what we are able to achieve through their amazing generosity. We are a small charity with a big job to do and we are only too aware that it is the generosity of our supporters who make everything possible and that is why we make every penny count towards delivery rather than marketing and administration.

#### Sustainability and Value

We are proud that **98p in every £1** donated goes directly to programme delivery. For 20 years, we have maintained financial stability while remaining focused on value, efficiency, and purpose.

While financial growth has never been our primary goal, the **quality of our service** remains non-negotiable. We are deeply committed to avoiding duplication, reducing administrative overheads, and working collaboratively with trusted partners to extend our reach—more farms, more areas, more children—without increasing costs.

## **Countryside Learning**

### **Chairman's Statement**

#### **Looking Ahead**

I urge our supporters to witness firsthand the extraordinary work being done by our frontline staff. Their dedication not only brings our vision to life but also shapes our strategy moving forward. Reading figures on a page does not adequately reflect the passion and enthusiasm of the Countryside Learning team.

We will continue to provide outstanding value for our supporters and unforgettable outdoor learning experiences for the children we serve. By working with-not in competition with-other organisations, we strengthen the sector and ensure every child has a chance to build a lasting connection with nature.

Thank you for your continued support.  
The Lord Stafford,  
*Chairman, Countryside Learning*

Draft

# 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 2025.

### 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 which currently stands at £100,000.

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**

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 21,000 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 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 2024-2025 we reached over 21,000 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 £157,768 (2024: £92,725), the equivalent to over three months operating costs. On top of this there is a close down reserve of £52,874 (2024: £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 £359,905 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

Following the year end, 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 £78,800 was accepted. The completion took place in July 2025.

### 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 ..... 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 2025.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

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

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

Date:.....

## Countryside Learning

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
<b>Income from:</b>							
Donations	3	278,271	-	278,271	258,442	1,625	260,067
Charitable activities	4	67,813	-	67,813	36,119	-	36,119
Investment income	5	7,464	267	7,731	5,279	266	5,545
Other income	6	52,316	-	52,316	5,026	-	5,026
Total income		<u>405,864</u>	<u>267</u>	<u>406,131</u>	<u>304,866</u>	<u>1,891</u>	<u>306,757</u>
<b>Expenditure on:</b>							
Raising funds	7	(3,316)	-	(3,316)	(3,145)	-	(3,145)
Charitable activities	8	(351,869)	-	(351,869)	(297,861)	-	(297,861)
Total expenditure		<u>(355,185)</u>	<u>-</u>	<u>(355,185)</u>	<u>(301,006)</u>	<u>-</u>	<u>(301,006)</u>
Net income		50,679	267	50,946	3,860	1,891	5,751
Transfers between funds		<u>1,350</u>	<u>(1,350)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		52,029	(1,083)	50,946	3,860	1,891	5,751
<b>Reconciliation of funds</b>							
Total funds brought forward		<u>518,518</u>	<u>10,829</u>	<u>529,347</u>	<u>514,658</u>	<u>8,938</u>	<u>523,596</u>
Total funds carried forward	19	<u>570,547</u>	<u>9,746</u>	<u>580,293</u>	<u>518,518</u>	<u>10,829</u>	<u>529,347</u>

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

The funds breakdown for 2024 is shown in note 19.

The notes on pages 13 to 21 form an integral part of these financial statements.

**Countryside Learning**  
**(Registration number: 01997554)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	363,451	375,674
<b>Current assets</b>			
Debtors	15	19,809	24,634
Cash at bank and in hand		<u>398,771</u>	<u>322,129</u>
		418,580	346,763
<b>Creditors: Amounts falling due within one year</b>	16	<u>(201,738)</u>	<u>(193,090)</u>
<b>Net current assets</b>		<u>216,842</u>	<u>153,673</u>
<b>Net assets</b>		<u>580,293</u>	<u>529,347</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		9,746	10,829
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>570,547</u>	<u>518,518</u>
<b>Total funds</b>	19	<u>580,293</u>	<u>529,347</u>

For the financial year ending 31 March 2025 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 21 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
The Lord Stafford  
Trustee

The notes on pages 13 to 21 form an integral part of these financial statements.

# Countryside Learning

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, 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.

#### 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.

#### 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.

## Countryside Learning

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### **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:

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

#### **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 2025

#### 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

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Individuals	31,587	31,587	8,872
Companies	70,048	70,048	72,500
Gift aid reclaimed	4,460	4,460	1,054
Trusts	172,176	172,176	177,641
	<u>278,271</u>	<u>278,271</u>	<u>260,067</u>

#### 4 Income from charitable activities

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Educational	21,081	21,081	26,081
Woodland management	46,732	46,732	10,038
	<u>67,813</u>	<u>67,813</u>	<u>36,119</u>

#### 5 Investment income

	<b>Unrestricted</b>		<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest receivable	7,464	267	7,731	5,545
	<u>7,464</u>	<u>267</u>	<u>7,731</u>	<u>5,545</u>

## Countryside Learning

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 6 Other income

	Unrestricted	Total	Total
	General	2025	2024
	£	£	£
Gain on sale of land	46,956	46,956	-
Miscellaneous income	5,360	5,360	5,026
	52,316	52,316	5,026
	52,316	52,316	5,026

#### 7 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Unrestricted	Total	Total
	General	2025	2024
	£	£	£
Staff Costs	3,316	3,316	3,145
	3,316	3,316	3,145
	3,316	3,316	3,145

#### 8 Expenditure on charitable activities

	Unrestricted	Total	Total
	General	2025	2024
	£	£	£
Educational	316,741	316,741	279,905
Woodland management	24,908	24,908	8,259
Governance costs	10,220	10,220	9,697
	351,869	351,869	297,861
	351,869	351,869	297,861

Note

9

## Countryside Learning

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted General £	Total 2025 £	Total 2024 £
Staff costs			
Wages and salaries	5,937	5,937	5,637
Social security costs	694	694	652
Governance costs			
Independent examiners fee	1,380	1,380	1,320
Other fees paid to examiners	2,209	2,209	2,088
	10,220	10,220	9,697

#### 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:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	138,512	133,171
Social security costs	14,684	13,461
Pension costs	7,914	7,366
	161,110	153,998

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:

	2025 No	2024 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 2025

#### 12 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	1,380	1,320
Bookkeeping and payroll fees	2,209	2,088
	3,589	3,408

#### 13 Taxation

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

#### 14 Tangible fixed assets

	Land £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2024	372,919	17,358	390,277
Additions	-	1,301	1,301
Disposals	(13,014)	-	(13,014)
At 31 March 2025	359,905	18,659	378,564
<b>Depreciation</b>			
At 1 April 2024	-	14,603	14,603
Charge for the year	-	510	510
At 31 March 2025	-	15,113	15,113
<b>Net book value</b>			
At 31 March 2025	359,905	3,546	363,451
At 31 March 2024	372,919	2,755	375,674

#### 15 Debtors

	2025 £	2024 £
Trade debtors	910	1,425
Prepayments	14,439	22,155
Other debtors	4,460	1,054
	19,809	24,634

## Countryside Learning

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Creditors

	2025 £	2024 £
Other creditors	2,888	2,616
Accruals	1,140	690
Deferred income	197,710	189,784
	201,738	193,090

	2025 £	2024 £
Deferred income at 1 April 2024	189,784	191,000
Resources deferred in the period	197,710	189,784
Amounts released from previous periods	(189,784)	(191,000)
Deferred income at year end	197,710	189,784

#### 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 £7,914 (2024 - £7,366).

#### 18 Lease agreements

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

	2025 £	2024 £
Within one year	20,554	10,887
In two to five years	37,038	-
	57,592	10,887

## Countryside Learning

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 19 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted</b>					
General fund	92,725	405,864	(355,185)	14,364	157,768
Woodlands	372,919	-	-	(13,014)	359,905
Close down reserve	52,874	-	-	-	52,874
<b>Total unrestricted</b>	<b>518,518</b>	<b>405,864</b>	<b>(355,185)</b>	<b>1,350</b>	<b>570,547</b>
<b>Restricted</b>					
Fiona Barker Memorial Fund	10,829	267	-	(1,350)	9,746
<b>Total funds</b>	<b>529,347</b>	<b>406,131</b>	<b>(355,185)</b>	<b>-</b>	<b>580,293</b>
	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>		<b>Balance at 31 March 2024 £</b>
<b>Unrestricted</b>					
General fund	88,865	304,866	(301,006)		92,725
Woodlands	372,919	-	-		372,919
Close down reserve	52,874	-	-		52,874
<b>Total unrestricted</b>	<b>514,658</b>	<b>304,866</b>	<b>(301,006)</b>		<b>518,518</b>
<b>Restricted</b>					
Fiona Barker Memorial Fund	8,938	1,891	-		10,829
<b>Total funds</b>	<b>523,596</b>	<b>306,757</b>	<b>(301,006)</b>		<b>529,347</b>

## Countryside Learning

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	3,546	359,905	-	363,451
Current assets	408,834	-	9,746	418,580
Current liabilities	(201,738)	-	-	(201,738)
Total net assets	<u>210,642</u>	<u>359,905</u>	<u>9,746</u>	<u>580,293</u>

  

	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>145,599</u>	<u>372,919</u>	<u>10,829</u>	<u>529,347</u>

#### 21 Related party transactions

There were no related party transactions in the year.