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 2026

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
	The charity is incorporated in England and Wales.
Registered Office	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 plc Four Brindley Place Birmingham B1 2JB

Countryside Learning

Chairman's Statement

At Countryside Learning, our mission has always been simple yet profound: to help children discover the countryside, understand it, and feel at home in it. But each year, the importance of that mission grows. We are not just offering outdoor learning; we are helping to shape how the next generation sees the natural world and whether they feel it is theirs to care for.

This has been another positive and productive year for Countryside Learning, in an increasingly difficult economic climate. As I reflect on the past twelve months, I am immensely proud of what our team, trustees, volunteers, partners and supporters have achieved together. Our shared commitment to connecting children and young people with the countryside continues to make a meaningful difference, inspiring curiosity, building understanding and fostering a lifelong appreciation of the natural environment.

Sir David Attenborough expressed this truth better than any of us could:

“If children don’t grow up knowing nature and appreciating it, they will not understand it. And if they don’t understand it, they won’t protect it. And if they don’t protect it, who will?”

His words are not a warning; they are a call to action. And they sit at the very heart of everything we do.

The Reality We Face

The newest Children’s People and Nature Survey for England indicates slight progress, but major concerns remain. Only a small minority of children (15%) visited farmland, fields, or countryside last year. Just 11% explored hills, mountains, or moorland. Childhood is becoming increasingly detached from the natural world, replaced by screens, structured schedules, and virtual experiences.

This disconnect is not evenly felt. Children from Black/Black British and Asian/Asian British backgrounds are more likely to experience nature only within school grounds rather than in the wider countryside. These differences reveal barriers that go beyond geography, they speak to confidence, cultural familiarity, and a sense of belonging.

Yet there is hope. More than half of children surveyed (57%) reported a strong connection to nature. But this connection fades as they grow older. The window in which we can inspire them is small, and it is precious.

This is why our work matters now more than ever.

Our Programmes: Opening the Gate to the Countryside

We believe every child deserves the chance to feel the crunch of leaves underfoot, to hear birdsong echo through a woodland, to meet the people who care for our landscapes, and to understand how food, wildlife, and rural life intertwine.

- **Countryside Classroom Days**

Our flagship events. Visits to working estates that bring rural life alive meeting farmers, gamekeepers, foresters, and conservationists. Children participate in a wide range of activities led by experts.

- **Countryside and Woodland Sessions**

Free, immersive days in woodland settings across England where children rediscover curiosity and confidence outdoors. These sessions can be shaped around curriculum needs or simply the joy of being outdoors. Teachers tell us that children who struggle in the classroom often thrive outside it, often pupils who arrive anxious or hesitant leave energised, proud, and connected.

- **Let’s Learn Moor**

Our Uplands Education Programme, delivered with the British Association for Shooting and Conservation and supported by Moorland Groups and landowners, giving children access to landscapes they may never otherwise see.

Countryside Learning

Chairman's Statement

Assessing Our Impact

Short-term outcomes

- Supporting curriculum goals and improving wellbeing.
- Giving every child, regardless of background the chance to thrive outdoors.
- Ensuring accessibility for children with diverse needs and abilities.
- Building meaningful connections between children and countryside professionals.
- Increasing teachers' confidence in delivering outdoor learning.
- Strengthening partnerships with schools and new collaborators.

Long-term outcomes:

- Creating memories that last a lifetime.
- Raising awareness of nature, wildlife, and rural life.
- Embedding outdoor learning into school planning.
- Inspiring future interest in countryside-related careers.

Headline Achievements: 2025/26

- We worked with over 22,000 children, teachers and parents both directly and through wider educational events.
- Our Farms for Schools members continued to reach thousands of children and families.
- We collaborated with more than 400 schools, almost 80% of which are based in urban areas.
- 213 schools (almost 50% of schools attending our events) had higher-than-average numbers of pupils eligible for Free School Meals.
- Over 25% of schools attending our events have a school population of over 30% Black and ethnic minority pupils.

We also expanded our reach:

We hosted events at four more new venues. Welcome Chatsworth, Dawnay, Good Small Farms and Methley. We are also excited about our new partnership for 2026, Lowther Castle in Cumbria. Since 2019, under the Lowther Conservation programme, a team of ecologists and environmental experts have been implementing measures to try to reverse the decline in insects, birds, wildlife and wildflowers.

Existing venues continued to grow their involvement, increasing both reach and impact.

At the same time, the need for our work has never been greater. As society becomes increasingly disconnected from the natural world, helping young people understand food production, climate, biodiversity and sustainable land management is essential. We also have an important role in raising awareness of the wide variety of rewarding careers available within the rural economy. We are trialling a careers forum for secondary schools in September 2026 and will continue to gather as much information as we can about our longer-term impact and how we raise knowledge of rural careers through our events.

Fundraising and Donations

We remain deeply grateful for the long-term support of grant-making trusts, companies, and individuals whose generosity makes our work possible. As a small charity with a big mission, we are committed to ensuring that every penny is used where it matters most: directly in programme delivery, not administration or marketing.

Countryside Learning

Chairman's Statement

Sustainability and Value

We are proud that 96p in every £1 donated goes straight into our programmes. For two decades, we have maintained financial stability while staying true to our values: efficiency, collaboration, and purpose.

We do not chase growth for its own sake. Instead, we focus on quality, impact, and partnership-working with others, not competing with them. This approach allows us to reach more farms, more communities, and more children without increasing costs.

Looking Ahead

As we look ahead, we do so with confidence, determination and a clear sense of purpose. There will undoubtedly be challenges, but there are also exciting opportunities to grow our impact and strengthen our contribution to education and the future of the countryside.

I encourage all our supporters to come and see our work in action. Spend a day with our frontline staff. Watch a child's face light up as they hold a leaf, meet a farmer, or step onto a moor for the first time. These moments are the true measure of our impact.

We will continue to deliver outstanding value for our supporters and unforgettable experiences for the children we serve. Together with our partners, our schools, and our supporters we can ensure that every child has the chance to build a lasting, life-shaping connection with nature.

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

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 2026.

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

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. The charity 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 Countryside Learning to take back to the classroom to enhance the school curriculum.

Educating people about where their food comes from and encouraging an appreciation of the outdoors is one of the key ways of tackling obesity and poor physical health.. Recent research from Countryside Classroom, supported by the Department for Environment, Food and Rural Affairs, Department for Education and Department of Health, 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.

Countryside Learning

Trustees' Report

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.

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 like-minded 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.

Countryside Learning 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 £238,400.

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 has continued to grow the breadth of its educational provision and even in a time that has been significantly impacted by financial pressures, we have reached over 22,000 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.

Countryside Learning

Trustees' Report

Main activities of the charity in relation to its objects

In the Academic year 2025/26 we reached over 22,000 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 in almost 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 marketplace, 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.

Countryside Learning 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 £238,400 (2025: £157,768), the equivalent to over three months operating costs. On top of this there is a close down reserve of £52,874 (2025: £52,874).

Whilst the reserves have increased, this is largely due to the gain on the sale of some land in both the current and prior year. The surplus for the year of £70,986 (2025: £50,946) includes the gain on the sale of land amounting to £66,110 (2025: £46,956). The charity is not expecting to sell any more land in the next financial year.

Going concern
The charity continues to operate as a going concern, having secured funding from several trusts to support the delivery of its services. In addition, the charity receives regular income from donations and through working closely with a network of schools and organisations.

The annual budget for the charity has been approved by the Board of Trustees. To ensure strong financial governance, regular monitoring meetings will be held throughout the year ahead, to review actual income and expenditure against budgeted figures, enabling oversight and timely decision-making.

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 £349,915 is the gifted amount, net of any acquisitions or disposals in the preceding 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
Countryside Learning is a registered Charity (No. 327091) and a company (No. 01997554) limited by guarantee. The 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.

Countryside Learning

Trustees' Report

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 7 October 2026 and signed on its behalf by:

.....
The Lord Stafford
Trustee

Countryside Learning

Statement of Responsibilities

The trustees (who are also the directors of Countryside Learning for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 7 October 2026 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 2026.

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

7 October 2026

Countryside Learning

Statement of Financial Activities for the Year Ended 31 March 2026
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2026 £	Unrestricted £	Restricted £	Total 2025 £
Income from:							
Donations	3	233,775	-	233,775	278,271	-	278,271
Charitable activities	4	120,076	-	120,076	67,813	-	67,813
Investment income	5	6,090	219	6,309	7,464	267	7,731
Other income	6	76,941	-	76,941	52,316	-	52,316
Total income		436,882	219	437,101	405,864	267	406,131
Expenditure on:							
Raising funds	7	(3,204)	-	(3,204)	(3,316)	-	(3,316)
Charitable activities	8	(362,911)	-	(362,911)	(351,869)	-	(351,869)
Total expenditure		(366,115)	-	(366,115)	(355,185)	-	(355,185)
Net income		70,767	219	70,986	50,679	267	50,946
Transfers between funds		(125)	125	-	1,350	(1,350)	-
Net movement in funds		70,642	344	70,986	52,029	(1,083)	50,946
Reconciliation of funds							
Total funds brought forward		570,547	9,746	580,293	518,518	10,829	529,347
Total funds carried forward	19	641,189	10,090	651,279	570,547	9,746	580,293

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

The funds breakdown for 2025 is shown in note 19.

Countryside Learning

(Registration number: 01997554)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	14	355,541	363,451
Current assets			
Debtors	15	62,831	19,809
Cash at bank and in hand		426,519	398,771
		489,350	418,580
Creditors: Amounts falling due within one year	16	(193,612)	(201,738)
Net current assets		295,738	216,842
Net assets		651,279	580,293
Funds of the charity:			
Restricted income funds			
Restricted funds		10,090	9,746
Unrestricted income funds			
Unrestricted funds		641,189	570,547
Total funds	19	651,279	580,293

For the financial year ending 31 March 2026 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 13 to 23 were approved by the trustees, and authorised for issue on 7 October 2026 and signed on their behalf by:

.....
The Lord Stafford
Trustee

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

These financial statements were authorised for issue by the trustees on 7 October 2026.

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.

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 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

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		
	General	Total 2026	Total 2025
	£	£	£
Individuals	32,381	32,381	31,587
Companies	2,295	2,295	70,048
Gift aid reclaimed	739	739	4,460
Trusts	198,360	198,360	172,176
	233,775	233,775	278,271

4 Income from charitable activities

	Unrestricted		
	General	Total 2026	Total 2025
	£	£	£
Educational	52,305	52,305	21,081
Woodland management	67,771	67,771	46,732
	120,076	120,076	67,813

5 Investment income

	Unrestricted			
	General	Restricted	Total 2026	Total 2025
	£	£	£	£
Bank interest receivable	6,090	219	6,309	7,731

6 Other income

	Unrestricted		
	General	Total 2026	Total 2025
	£	£	£
Gain on sale of land	66,110	66,110	46,956
Miscellaneous income	10,831	10,831	5,360
	76,941	76,941	52,316

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted		
	General	Total 2026	Total 2025
	£	£	£
Staff costs	3,204	3,204	3,316

8 Expenditure on charitable activities

		Unrestricted		
		General	Total 2026	Total 2025
	Note	£	£	£
Educational		334,733	334,733	316,741
Woodland management		17,965	17,965	24,908
Governance costs	9	10,213	10,213	10,220
		362,911	362,911	351,869

Included within educational expenditure are salary costs amounting to £164,940 (2025: £151,163).

9 Analysis of governance and support costs

Governance costs

	Unrestricted		
	General £	Total 2026 £	Total 2025 £
Staff costs			
Wages and salaries	5,637	5,637	5,937
Social security costs	771	771	694
Governance costs			
Independent examiners fee	1,440	1,440	1,380
Accountancy support and payroll fees	2,365	2,365	2,209
	10,213	10,213	10,220

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:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	142,896	138,512
Social security costs	23,305	14,684
Pension costs	8,351	7,914
	174,552	161,110

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:

	2026 No	2025 No
Charitable activities	4	4

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

12 Independent examiner's remuneration

	2026 £	2025 £
Examination of the financial statements	1,440	1,380
Accountancy support and payroll fees	2,365	2,209
	3,805	3,589

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 2025	359,905	18,659	378,564
Additions	-	2,833	2,833
Disposals	(9,990)	-	(9,990)
At 31 March 2026	349,915	21,492	371,407
Depreciation			
At 1 April 2025	-	15,113	15,113
Charge for the year	-	753	753
At 31 March 2026	-	15,866	15,866
Net book value			
At 31 March 2026	349,915	5,626	355,541
At 31 March 2025	359,905	3,546	363,451

15 Debtors

	2026 £	2025 £
Trade debtors	19,519	910
Prepayments	42,573	14,439
Other debtors	739	4,460
	62,831	19,809

16 Creditors

	2026 £	2025 £
Other creditors	4,698	2,888
Accruals	-	1,140
Deferred income	188,914	197,710
	193,612	201,738

	2026 £	2025 £
Deferred income at 1 April 2025	197,710	189,784
Resources deferred in the period	188,914	197,710
Amounts released from previous periods	(197,710)	(189,784)
Deferred income at 31 March 2026	188,914	197,710

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 £8,351 (2025 - £7,914).

18 Lease agreements

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

	2026 £	2025 £
Within one year	20,554	20,554
In two to five years	22,594	37,038
	43,148	57,592

19 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
Unrestricted					
General fund	157,768	436,882	(366,115)	9,865	238,400
Woodlands	359,905	-	-	(9,990)	349,915
Close down reserve	52,874	-	-	-	52,874
Total unrestricted	570,547	436,882	(366,115)	(125)	641,189
Restricted					
Fiona Barker Memorial Fund	9,746	219	-	125	10,090
Total funds	580,293	437,101	(366,115)	-	651,279

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted					
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
Total unrestricted	518,518	405,864	(355,185)	1,350	570,547
Restricted					
Fiona Barker Memorial Fund	10,829	267	-	(1,350)	9,746
Total funds	529,347	406,131	(355,185)	-	580,293

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2026
	General	Designated		
	£	£	£	£
Tangible fixed assets	5,626	349,915	-	355,541
Current assets	479,260	-	10,090	489,350
Current liabilities	(193,612)	-	-	(193,612)
Total net assets	291,274	349,915	10,090	651,279

	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	210,642	359,905	9,746	580,293

21 Related party transactions

There were no related party transactions in the year.