The Learning through Landscapes Trust
(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements for the year ended
31 March 2018

Registered Charity Number in England and Wales 803270, in Scotland SCO38890
Company Registration Number 02485660
Contents

Reference and Administrative Details 2
Trustees’ Report 3 - 23
Independent Auditors’ Report 24 – 26
Financial Statements
Statement of Financial Activities 27
Balance Sheet 28
Cash Flow Statement 29
Notes to the Accounts 30 - 40
Reference and Administrative Details

Registered Charity Numbers:
England and Wales 803270
Scotland SCO38890

Company Registration Number 02485660
Patrons Lord Remnant CVO FCA
Sir David Attenborough CBE FRS
Jonathon Porritt

Trustees and
Company Directors
Sir Bob Reid (Chairman)
David Coleman (Chairman of the Executive)
Merrick Denton-Thompson OBE
Susan Humphries OBE MA
Deborah Allmey
Usha Sahni OBE
David Peniket
Professor Angela Anning - resigned
David John Troake
Stefan Jakobek
Mukund Patel
David Cameron
Mike Greenaway
Julie Wilson

CEO and Company Secretary Carley Sefton appointed as from 31/07/2017

Treasurer Jonathan Ferguson – resigned

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SO53 3TL

Principal Bankers Bank of Scotland
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London
BX2 1LB

Solicitors Bates, Wells and Braithwaite
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EC2V 6BB
Trustees' Report for year ended 31 March 2018

The Trustees have pleasure in presenting their report and financial statements for The Learning through Landscapes Trust (Learning through Landscapes, LTL, or the ‘Trust’) for the year ended 31 March 2018 which are also prepared to meet the requirements for a directors’ report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) applicable in the UK and Republic of Ireland in preparing the annual report and financial statements.

Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Board of Trustees and Company Directors

Sir Bob Reid (Chairman)
David Coleman (Chairman of the Executive)
Merrick Denton-Thompson OBE
Susan Humphries OBE MA
Deborah Allmey
Usha Sahni OBE
David Peniket
Professor Angela Anning - resigned Sept 2017
David John Troake
Stefan Jakobek
Mukund Patel
David Cameron
Mike Greenaway
Julie Wilson

The reference and administrative information on page 2 also form part of this report.
Chair’s Report

17/18 has been a period of change not only for LTL with the appointment of our new CEO but also for the sector with the launch of the Government’s long-awaited 25 year environment plan. We were delighted to see school grounds use and development form a key part of the vision. We have also seen a public shift in interest in outdoor learning and play as evidenced by the growth of outdoor early years provision across the UK.

Our large scale projects have continued to be successfully delivered across the home nations. Polli-Nation has completed its second year with fantastic outcomes being recorded, including the creation of the Pollinator Promise initiative by one participating school.

Our Local Schools Nature Grants project, funded by the Postcode Local Trust which receives funding from Players of the People’s Postcode Lottery, has been a huge success and we were delighted to hear at Christmas that it will be extended for another year to reach an additional 500 schools. Each school receives a £500 grant to ‘spend’ on high quality outdoor learning products and training, improving the use of existing school grounds.

The importance of spending time outdoors (alongside the physical and mental health and wellbeing benefits it brings) has enjoyed a high media profile throughout the year. We welcome this and continue to develop creative and innovative ways to enable more people to access the outdoors and discover a personal connection to nature.

Sir Bob Reid

CEO welcome:

I was delighted to be appointed CEO of Learning through Landscapes in July 2017 and have been deeply impressed with the organisation and breadth of work undertaken.

Joining the organisation partway through the delivery of projects such as Polli-Nation, Fruit-full Communities and Living Through Landscapes has given me the opportunity to see the wide range of projects and approaches that LTL delivers and uses. This has been a fantastic platform from which to begin to plan LTL’s future projects.

The Trust’s involvement in large-scale campaigns, such Outdoor Classroom Day, provides a great opportunity for the organisation to reach wider audiences, both commercial and within the education sector. As the Outdoor Classroom Day campaign in particular grows, we hope as the lead NGO in the UK and Ireland, to be able to continue to promote the debate around the importance of the child’s right to daily outdoor learning and play.

I hope this report gives you a good insight into what has been another successful year at LTL and I am very much looking forward to leading the Trust into 2018/19 full of energy and excitement.

Carley Sefton
We have seen another year of financial growth at LTL and we continue to be grateful for the support of our contributors, funders and project partners.

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Heritage, Vision, Mission and Values

During the year the whole organisation worked together to produce a new vision, mission and values statement. These statements reflect the current aims and objectives of the charity.

Heritage
Learning through Landscapes was founded in 1990 with the aim of improving the quality and use of land surrounding schools, to encourage a better use of existing resources for learning, and to enhance the environment within which learning takes place.

LTL helps children and young people to connect with nature, become more active, learn outdoors and have fun. Its transformation of school grounds and teacher training, alongside an unrivalled knowledge and expertise gained through practical action and research, has led to its reputation as the UK's leading school grounds educational charity. While still predominantly working in the education sector, LTL's expertise has now been successfully applied to a number of different fields including: dementia care, working with young homeless people, and species conservation.

Vision
Learning through Landscape's vision is a society where the benefits of regular time outdoors are valued and appreciated, and outdoor learning, play and connection with nature is recognised as a fundamental part of education, at every stage, for every child and young person.

Mission
We inspire and enable positive outdoor experiences through cultural change, and the transformation of school grounds and outdoor community spaces. In so doing, we encourage greater appreciation of the environment and access to nature. As advocates of experiential learning we are committed to promoting the benefits it brings to health, wellbeing and whole person development. We achieve our mission by training, education and advocacy, and a professional approach to our charitable operations.

Values

Influential:
Since 1990 we have been developing practical experience and professional know-how. This gives credibility to our advocacy for change in the policy environment and to our innovative approaches.

Empowering:
We work with others to help them achieve their potential and to find a personal response to their own needs.

Inspiring:
We motivate others through sharing great ideas and inspiring the 'art of the possible'.

Participative:
When striving for physical or cultural change our core approach is to participate with, listen and respond to the voices of those impacted.

Scientific:
We believe that practice should be research led. We devise projects that embed and promote the importance of scientific enquiry through partnership, practice and education.

Sustainable:
At the heart of everything we do is a vision of sustainability and effective use of resources.
What we do
We aim to enable the development of space and training to help people connect with nature, be more active, be more engaged, develop skills and experience the health and wellbeing benefits of being outdoors.

Where possible, we encourage people to have a say in the way their space is used and improved. As a result they learn to create and look after something valuable, their self-esteem grows and their wellbeing improves, along with their potential to learn and achieve.

We do this by:
- advocating the benefits of outdoor learning and play at school and early years settings, we also use this knowledge to develop other community and private spaces,
- inspiring and enabling the design and development of outdoor environments to support development, education, heath and wellbeing,
- allowing participants to engage in the way space is used and train staff to support this, and
- enabling teachers and early years practitioners to develop the confidence, ideas and the skills they need to make better use of outdoor spaces.

The core of LTL’s work is in educational settings because we believe that this is where children and young people will derive the greatest benefit. The school playground is the one outside space that children have frequent access to. Despite the proven benefits of outdoor learning and play, 8 in 10 teachers believe that their school is failing to make the most of these valuable spaces for children. We have the agency and capacity to make a difference. In 2017 more than 574,000 children and young people participated in the Outdoor Classroom Day campaign we led in the UK and Ireland, accounting for more than a quarter of global participants.

We are continuing to develop our work to transfer our applicable skills to new sectors including:
- focussing our work to benefit particular groups of children and young people such as those attending pupil referral units or alternative provision,
- developing outdoor early years provision,
- furthering our work with young homeless people,
- supporting international schools in developing outdoor space, play and learning,
- exploring how our offer can support young people experiencing mental health difficulties, and
- demonstrating how the development of outside spaces in care settings can improve the quality of care of people living with dementia.

Public benefit
The Trustees have due regard to the Charity Commission guidance on ‘Charities and Public Benefit’ and they are confident that all the aims and activities of the Trust are consistent with the public benefit requirements contained in the guidance and that the Annual Report demonstrates how the Trust meets its public benefit requirements.

The Trust’s aims and objectives make specific reference to its work in advancing education and health, community development and environmental improvements, with the ultimate aim of improving the lives of all young people across the UK.

What makes us different?
Our unrivalled knowledge and expertise is based on 28 years’ experience of practical action and research. Through it, we aim to reach all schools and settings in England, Scotland and Wales. Our 26 members of staff work in the four home nations. In Wales we operate as LTL Cymru and in Scotland as Grounds for Learning. We deliver services on the ground through a network of freelance LTL accredited associates.
Achievements and performance

1 Achievements to demonstrate and promote widespread understanding of the value of outdoor learning and play

1.1 Profile

LTL promotes its projects and the wider benefits of outdoor learning and play through media platforms including: broadcast, radio, writing articles and contributing to print media. Coverage this year has included:

Daily Mail
Evening Standard
Teach Nursery
Teach Primary
Teach Secondary
Children in Scotland
Times Education Supplement (and the TES Scotland)
The Head Teacher on-line blog
The SchoolRun on-line blog
Educator Magazine
Salford Radio
Primary Times magazine
BBC Radio Merseyside
Central FM
News Today FM
Ireland FM
104 Ireland
Clyde 2 radio Scotland
London Live
BBC Radio
London BBC
BBC South West

LTL continues to promote the benefits of outdoor learning and play where possible targeting appropriate platforms to disseminate information and lobby for policy change

Conferences/workshops/key events
- Student Eats 2017 conference
- National Network of School Site Staff
- Baroness Miller's debate in the House of Lords
- Restoring Childhood lecture – Sir Ken Robinson
- Early Childhood Outdoors launch
- SNH the Year of Young People parliamentary reception, Holyrood

Working groups/Partner events
- Countryside Classroom Initiative
- Sustainable Schools Alliance
- Council for Learning Outside the Classroom
- Learning Outside the Classroom Natural Environment sector partnership
- Section 77 Disposal of Playing Fields Panel
- Outdoors for All National Working Group and Strategic Research Group
- Ofsted meeting with Early Years Inspection Team lead
• Play Safety Forum
• Children’s Play Policy Forum
• Natural England LoTc Working Group
• British Tree Council Awards panel
• Landscape Institute President’s event
• National Network for Outdoor Learning – Scotland
• Learning in Local Greenspace steering group – SNH
• Cross Party Working group for Children and Young People (Scottish Government)
• General Teaching Council for Scotland – writing group for Learning for Sustainability review
• Play Council for Scotland

Key Events
We were honoured that Baroness Miller tabled the following question in the House of Lords:

To ask Her Majesty’s Government how they plan to support Outdoor Classroom Day, to be held on 17 May; and whether they intend to increase the opportunities for children to learn in an outdoor environment.

The question and its response by the Parliamentary Under-Secretary of State, Department for Education (Lord Agnew of Oulton) led to an interesting debate in the Lords Chamber that referenced care farming and the Forest School learning approach. LTL was delighted to be mentioned in this high profile arena.

Awards
Landscape Institute Awards: Communication and Presentation Highly Commended: Hampshire County Council and Learning through Landscapes – A Fresh Approach to School Landscapes

A book emphasising the importance of school grounds in helping children develop a healthy lifestyle and an appreciation of the outdoors, and offering practical suggestions for budget-constrained schools to get the most from their grounds.

National Lottery Awards: Fruit-full Communities shortlisted for best environmental project

Fruit-full Communities is a project which educates young homeless people in supported housing schemes to grow and cultivate their own produce whilst improving their skills, confidence and health. Situated in around 50 homeless centres across the country, it is also helping local communities by transforming centres into beautiful and inspiring places to visit. It also breaks down the stigma of the homeless in society.

George, who has learning difficulties and found himself homeless, said "Through Fruit-full Communities, I can fulfil my passion for gardening - the scheme has opened up possibilities for me that I never thought possible. I'm a strong believer in Fruit-full Communities, it has the power to improve the lives of those who take part and it's definitely motivated me. It showed me that there was something outside the YMCA." George now hopes to use the skills and experienced acquired through the project to gain employment.
1.2 Promotion

Website and e-communications

LTL Website
The demands of new mobile devices have proven a challenge to the main LTL website this year such that it is no longer universally accessible. Google search results relating to its content have consequently been demoted impacting our online profile. The creation of a new website in 17/18 should see this issue rectified. We continue to manage ltl.org.uk, pollin-nation.co.uk, ltlcpd.org.uk and dementiagarden.org.uk. Both justplaying.org and fruitfulschools.org have been taken offline following the completion of the projects they supported.

Online growth has been driven by social media. It is noticeable that the projects which have recorded increases in website traffic this year are those with an active presence on social media. Those which have been quieter are losing visitors.

Overall:
Main LTL site. Unique visitors = 79,420
All other sites. Unique visitors = 9,392

Social Media

Facebook
The channel has seen growth of 40% compared to the previous year and continues to be the most significant driver of traffic to the Trust’s websites. While we have only marginally more followers than last year, engagements (reactions and shares) are significantly higher for both the LTL and Gfl pages.

Youtube
The channel had a huge year, with an early viral of our Gaelic Bear Hunt video scoring over 2 million views and achieving national media coverage. The 2400% growth to 1.7 million individual viewers is now positively impacting recent video uploads – our new Learning in Local Greenspace video already has almost 1000 views despite having only been uploaded a few weeks ago. Followers and shares continue to grow, most noticeably watch time has increased.

Twitter
Across the Trust’s twitter accounts performance was mixed. Overall we are up 3,200 followers (to over 15,000) and have seen 30% more engagement moments. We tweeted 977 times in the year across our accounts, (excluding Outdoor Classroom Day).

Newsletter
During the year we distributed 28 newsletters and project updates and engagement was positive at 59,000 readers. The differences in reader behaviour were interesting. In England, Wales, Northern Ireland and ‘the rest of the world’ readers were more likely to click through to multiple stories within a newsletter while in Scotland a larger number of readers clicked through to fewer items. Significantly, the wider readership of Scotland was driven by sharing the newsletter on social media – not through emailing directly to contacts.

Ensuring the Trust’s preparedness for the General Data Protection Regulations (GDPR) which came into effect in May 2018 was a key priority for 2017/18 requiring a thorough review of all contacts, policies and processes. A development plan has been put in place to recruit new supporters following the inevitable drop in newsletter circulation and engagement opportunities associated with full compliance.
Partnerships and promotions
High quality collaborations remain core to the values of the Trust as this year’s research partnerships with UCL (University College London), and the universities of Edinburgh and Cambridge demonstrate. Working in partnership will continue to be an area of growth for LTL over the coming years.

LTL continues to work with agencies across a broad spectrum of sectors including:
- the natural environment,
- education,
- eldercare,
- dementia care,
- early years children,
- PRUs and alternative provision, and
- young homeless sector.

In Scotland, significant partnerships and promotions include:
- membership of the Learning for Sustainability writing group within The General Teaching Council for Scotland,
- working with the Scottish Government on the Play Strategy for Scotland, and participating in the Scottish Play Council,
- working with the GTCS (General Teaching Council for Scotland) to provide courses leading to professional recognition in outdoor learning,
- endorsement by the Scottish College of Educational Leadership (SCEL) for our Leading for Outdoor Learning course,
- being part of the organising group for the National Network for Outdoor Learning, and
- being part of the Cross Party Working Group for Children and Young People at Holyrood.

1.3 Policy influence

Panel for the Disposal of School Playing Fields in England (section 77)
LTL was involved in the establishment of the independent Panel for the Disposal of School Playing Fields in England and has had a representative on the Panel ever since. Having assessed each case against the published criteria, the Panel then makes a recommendation to the Secretary of State for Education who may allow or reject the application for disposal. In 17/18, 35 schools applied for permission to dispose of some or all of their playing fields. In each case LTL was influential in encouraging the Panel to hold the Government, local authorities and academies to account and, as the longest standing member of the Panel; LTL has been able to bring expertise to the newer members of the Panel. Going forward, the Panel is being reviewed by the Secretary of State to consider whether it should extend its remit more widely to include all academies.

LTL continues to engage with sector partners to agree how best to combine resources and initiatives to promote the protection of school playing fields and greenspaces.

The global campaign for 90 minutes of playtime for all children every day that underpins the Outdoor Classroom Day movement has seen considerable growth this year with over 1.8 million children taking part globally to date. The Campaign has also witnessed an increase in social and traditional media interest with the high profile support of Sir Ken Robinson.
1.4 Research and evaluation

LTL continues to work with academic partners to undertake research and evaluate its projects.

The **Living Through Landscapes** project, aimed at supporting people with dementia, works in partnership with the University of Kent, Canterbury which is delivering the evaluation of the project.

The **Poll:nation** project has two university partners. Imperial College London leads on the use and recording of pollinating insects as observed in schools and local spaces, whilst the University of Stirling is reviewing the impact of undertaking citizen science in schools.

We are also working with the universities of Edinburgh and Miami to look at the impact of embodied cognition in the field of early years informal science learning.

This year we have continued to work with the University of Cambridge and Leeds Beckett University on the Creating Active School Environments research programme. Piloting active learning, both inside and out, this research looks at ways of reducing the sedentary time of secondary pupils whilst at school.

2 Achievements to support, develop and inspire innovation among all those involved in using and developing outdoor space

The Trust has unrivalled experience of practical action and research in the development and use of outside spaces for learning and play.

2.1 Inspiring and enabling schools and settings

LTL inspires, develops and supports with an individually tailored approach that integrates our wider services including training, conference speakers, advisory visits and educational resources. Settings can access elements of the whole package or start their outdoor learning journeys by making use of the extensive free resources that can be downloaded from our website and partner sites or through LTL's social media, or via the Outdoor Classroom Day and Countryside Classroom campaigns.

Training

In the last year we doubled our training sessions across the UK, predominantly in Scotland, supporting teachers, parents and early years' practitioners covering a wide range of subjects from loose materials for play to woodland topics, numeracy and literacy.

"A well led, inspiring workshop. Very much looking forward to the next [one]!"
"I felt the whole day was brilliant"
"I thoroughly enjoyed the practical session. The opportunity to share practice and barriers with colleagues was relevant. I am now going to lead by example in the outdoor space and be more creative with my ideas."

In Scotland, 50 teachers received professional recognition in outdoor learning via our year-long courses delivered as part of the General Teaching Council for Scotland's recognition of teachers' career-long professional learning. Four courses were delivered leading to teachers receiving accreditation during the summer term. In addition, courses have been adapted to deliver whole-school learning in the outdoors and two schools have undertaken new training this year.
The year has seen a growth in LTLs international profile with training and support delivered in a number of schools in Asia. The Trust now also has accredited network members in Asia, Australia and Canada.

2.2 Advice and consultancy

The LTL team and members of the accredited network are regularly contacted for advice and support from members and sector partners.

We consult on the use of school grounds and during the year have advised a number of schools on the development of their sites with budgets ranging from modest to substantial.

The Trust continues to support schools in need wherever possible without a consultation fee or charge, if there is evidence of a risk of school grounds being lost as a result of a failure to conduct a full and proper consultation.

2.3 Programmes

LTL programmes provide communities, businesses, schools and early years childcare providers with high quality opportunities to develop fun and innovative outdoor learning and play.

Change the Grounds
This European Erasmus programme project brings together LTL, UfU (Independent Institute for Environmental Issues) from Germany, and Strom života (the project leader) and INAK both from Slovakia. The project will see the creation of a new handbook aimed at changing primary teachers’ perceptions of their school grounds and looking at how they can make simple changes to take learning outside. The handbook will be accompanied by a set of interactive online training modules. The final output of the project will be the generation of a bank of activities to support primary teachers in taking learning outside the classroom. It is intended that each of the project partners will additionally benefit from the wealth of new resources generated through the project.

Enterprise Growing Gardens
Enterprise Growing Gardens was completed this year with 10 London schools, each with a relatively high pupil premium, developing enterprise-orientated food growing projects. As well as looking at seasonality and food miles, schools were supported by a local business mentor and the crops they produced were sold to local restaurants and cafes as well as to the local community. The project was funded by the City Bridge Trust.

Fruit-full Communities
This three-year project has been running since January 2016 and is one of 31 initiatives delivered as part of the Our Bright Future Programme, funded by the Big Lottery Fund which is inspiring the next generation to take positive action for the environment. Through the hands-on project, young homeless people and YMCA/Foyer youth hub attendees have so far planted more than 500 trees and created 26 community orchards, many supported by their local communities. Young people participating in the project have reported feeling proud of these inspiring spaces and use them on a daily basis to relax, socialise and grow their own fruit.

Living Through Landscapes
Living Through Landscapes is a new, nationwide Big Lottery ‘Accelerating Ideas - An Ageing Society’ funded project which started in January 2016. It is delivered in partnership with Age UK, Thrive, Groundwork UK, and the University of Kent.
The project is making physical improvements to the outside spaces of care settings across the UK ensuring their suitability for people living with dementia. In addition, it is providing training and resources to care staff to promote the beneficial impact of regular and frequent access to the natural environment, and to give them the confidence to deliver activities using outside spaces in addition to those indoors. Thirty settings will be directly funded throughout the three years of the project, but the resources developed including podcast or online versions of training and the landscape designs will be available to any care setting which would like to take steps to improve the use of their own outside spaces.

**Scottish Natural Heritage**
SNH have been LTL’s most significant partner in Scotland and continued their crucial support this year enabling us to provide advice and support to Scottish schools via our twice termly Scottish resource bulletin, social media, online resources, conferences and events, and engaging with key decision makers to promote the value of school grounds. The programme also supported our schools’ training work, in particular our Teaching in Nature course and other similar programmes. This year we transitioned to working with SNH as an area lead in their Learning in Local Greenspace project. This involved us working closely with a number of schools in West Lothian and Fife. This work is part of the Scottish Biodiversity Action Plan which currently runs until 2020.

**Local School Nature Grants**
Thanks to support from the Postcode Local Trust which receives funding from Players of the People’s Postcode Lottery, we are supporting schools across England, Wales and Scotland with equipment and training grants. The Trust was delighted to receive a commitment to extend this fantastic project by a further year enabling us to reach 800 schools over two years.

**John Laing – This place is like a building site!**
This year, eight primary schools in Swindon undertook construction projects in their grounds as part of the established initiative funded by the John Laing Charitable Trust. As a core outcome, participating children learn how to measure and prepare timber that they then use to build new high-quality features for their grounds including story-telling thrones and planters.

‘Hi-tech observation of playground social communication trajectories in children’ (HOPSCoTCh)
Hopscotch is a research project being run by the University of Cambridge that seeks to determine whether GPS tracking data can be used as an objective measure of both healthy and atypical social interactions in childhood. LTL’s role has been to liaise with the participating school to help them develop their grounds so that data can be recorded in two different playground settings.

**Nurturing Nature**
**Children, Young People and Families Early Intervention Fund (CYPFEIF) – Third Sector Funding (Scotland)**
This project, which started in April 2014, aims to improve the wellbeing of vulnerable preschool children by providing outdoor free play for them and their parents. Continued funding from the Scottish Government CYPFEIF and ALEC fund, administered by the Corra Foundation (formerly Lloyds TSB Foundation), allowed the project to continue supporting its core audience. Working with partner settings across central Scotland, the project delivers weekly outdoor play sessions for small groups of children and their parents, using the settings’ outdoor areas as well as local parks, woodland and other areas of community green space. In addition, the project is working with parent groups in the partner settings to make improvements to local outdoor play spaces for younger children.
One World Learning
One World Learning is a European Erasmus programme project bringing together organisations from Malta, Portugal, Poland and the UK. The project is managed by Birdlife Malta which, through the initiative, is creating an EU education platform for its Birdlife Partners, a number of which are participating in the project. LTL is leading on the production of resources and training.

Outdoor Classroom Day
As a formal partner of the 2017 Outdoor Classroom Day campaign, funded by Unilever through Project Dirt, LTL delivered two campaign dates across the UK and Republic of Ireland last year: Thursday 18 May and Thursday 12 October. More than 574,000 children and young people participated in the annual celebration of outdoor learning and play in the UK and Republic of Ireland representing 27% of the global total. The Trust also delivered a successful PR campaign generating 79 pieces of print, digital and broadcast coverage with a total circulation of 8.6 million.

LTL has continued to support International School Grounds Month (May) by championing the initiative across our network and through our social media channels alongside Outdoor Classroom Day.

Polli:Nation
260 schools have participated in the Polli:Nation project. Initial surveys have been followed by pupils learning about the needs of pollinating insects and their importance to food security and more. This year, half the project schools have made changes to their sites, adding food and habitats to encourage more pollinating insects into their grounds or other (nearby) local settings. At the end of the project pupils will repeat the surveys to assess the impact of the project on pollinator numbers.

Take Me Out
Take Me Out is a project funded through the European Erasmus programme and brings together organisations from Slovakia, Estonia, Denmark and the UK to develop resources and training to enable early years practitioners to take their children outdoors more often. The project is managed by INAK which is an NGO based in Slovakia where outdoor learning in the early years is not part of standard practice.

Tesco Bags of Help
The Trust has been successful in applying for Tesco Bags of Help funding administered by Groundwork UK. This has enabled us to add value to our dementia settings programme, Living Through Landscapes, and also to support a number of individual sites. These include a special school for boys and two hospital sites.

Having these funds has enabled us to develop stronger relationships with high quality suppliers of materials and plants and as a result we are benefiting from greater trade discounts and in-kind contributions.

Trees for Schools
This project is funded by Defra and delivered in partnership with the Woodland Trust. LTL is supporting the initiative by delivering the schools engagement programme across Hampshire and Kent, encouraging schools to apply for tree packs to plant trees in their school grounds or local public open spaces.
3. **Achievements to ensure that LTL is effectively resourced and achieves its objectives**

2017/18 saw another year of financial growth, further improving the organisation’s financial stability. The Trust continues to financially plan 2 to 3 years ahead and hold a healthy reserve balance.

While the Trust continues to actively develop and apply for grants and core funding, 2018/19 will see a strategic shift to peruse avenues of unrestricted income. These will allow the organisation to have a balance in funding whilst continuing to serve the core business and the charitable objectives of the Trust.

**Financial review**

The 2017/18 financial year started with a planned annual deficit, however the main financial strategy for this year was to prioritise, manage and monitor our finance base, taking account of the financial climate and the constraints it may place on our financial stability.

The management team reviews the Trust’s operating expenditure on a quarterly basis, including staff costs, to minimise any potential draw on its general fund reserves in order to fund its operational activity throughout the year.

The planned delivery of our long term programmes and increased targeted income in our core projects such as training, site visits and consultancy secured an overall surplus of £98.4k in unrestricted funds.

The net movement in funds during the year amounted to an increase of £73.4k made up of a decrease of restricted funds of £25k and an increase in unrestricted funds of £98.4k.

The Trust considers this to be an excellent performance in light of the continuous difficult economic climate.

The Trust had a total income for the 2017/18 year of £1,628.6k sources from the following income streams:

**Sources of Income in 2017/18**

£1,628,625

- Public Sector, 3.1%
- Private Sector, 1.2%
- Social Investment Finance, 0.1%
- Subs, Publications & Sales of Services, 8%
- Trusts & Lottery, 87.6%
- Donations, 0%
The Trust's financial sustainability remains a top priority.

In order to have the adaptability and tenacity to sustain and gain a competitive advantage in an increasingly challenging environment, the Trust continues to focus on new project development and invest in core business activities.

During 2017/18 the Trust expenditure totalling £1,555.2k was allocated to the following operational areas:

<table>
<thead>
<tr>
<th>Areas of Expenditure in 2017/18</th>
<th>£1,555,264</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising</td>
<td>3.8%</td>
</tr>
<tr>
<td>Memberships &amp; Publications</td>
<td>0.2%</td>
</tr>
<tr>
<td>Training &amp; Conferences</td>
<td>2.4%</td>
</tr>
<tr>
<td>Programmes</td>
<td>74.2%</td>
</tr>
<tr>
<td>Management &amp; Admin</td>
<td>13.7%</td>
</tr>
<tr>
<td>Advocacy &amp; Campaigns</td>
<td>2.2%</td>
</tr>
<tr>
<td>Consultancy</td>
<td>3.5%</td>
</tr>
</tbody>
</table>

The Trust held a total of £730.7k unrestricted reserves at 31 March 2018.

Due to tough political and economic conditions for the coming year financial sustainability remains the key priority for the Trust. Activities planned for 2018/19 financial year will also focus on promoting income generation and diversity of income sources to enable the Trust to reach a position of financial sustainability for the foreseeable future.

We are continuously revising how we operate internally and structure our costs to ensure that we continue to serve our funders and customers in a secure, efficient and affordable way.

The Trust will continue to operate efficiently and effectively, carrying out assessments to identify possible risks and to establish procedures, actions and systems to mitigate them.

Our forecasts and objectives, which take into account the current economic environment, show that we should be able to operate at an adequate level of both liquidity and capital for the foreseeable future. We should therefore have sufficient resources to continue as a going concern throughout 2018/19.
Reserves policy

The Trustees have reviewed the requirement to maintain free reserves in the light of the main risks to the Trust and taking into account the guidance of the Charity Commission. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Trust should be the value of no less than six months operational expenditure.

The Trust’s unrestricted reserves (Designated and General Funds) at 31st March 2018 were £730.8k representing 11.8 months of budgeted for 2018/19 financial year operational costs of £743.5k.

Designated reserves are an essential element of strategic planning. The continuing difficult economic climate places a number of LTL programmes under pressure and as mentioned above requires us to keep the appropriate reasonable level of specific designated funds.

Following on from the operational and business commitments review Trustees have increased designated funds by £11k to cover the following cost commitments:

| Operating expenditure commitments | £182k |
| Marketing and communication       | £1k   |
| Research and development          | £3k   |
| Contingency                       | £15k  |
| Total designated funds            | £201k |

Members of the management team annually review designated funds expenditure. The Executive Committee considers the reserves policies requirements as part of their monthly financial accounts update.

The other commitments fund is to cover costs for a new company website the development of which has already started and should be completed in 2018/19 financial year.

The movements in funds in the 2017/18 financial year are detailed in Note 20 to the Financial Statements.

Plans for future period

Profile and promotion
2018 will see the appointment of a PR and Marketing Officer who will focus on growing the LTL brand along with project delivery.

While membership continues to grow, the Trust needs to review of the most appropriate way to make sure teachers and practitioners have easy access to the best resources and training.

The continued relationship with the countryside classroom partnership along with a new LTL website and a targeted social media campaign will see this delivered during the 18/19 period.

Partnerships and promotion
With the end of a number of high profile projects during 18/19 the Trust is developing a series of new partnerships and projects in line with the succession plan. Some of these will see a greater focus on education around species conservation, with a large scale project with Froglife and other partners in the pipeline.
The Trust continues to foster relationships with industry partners to promote the organisation’s mission and expertise, and to strengthen its collaborative partnerships with NGOs and companies working in aligned fields. Examples include the Trust holding positions on the Council for Learning Outside the Classroom (Board of Trustees), the Real World Learning Partnership in Scotland and the Tree Council Panel.

As the UK and Ireland NGO for Outdoor Classroom Day, the Trust is continuing to see a growing number of campaign supporters from the corporate and third sectors express a desire for organisational collaboration; these have included Ordnance Survey and the Forestry Commission.

**Inspiration and enabling for schools and settings**

With the creation of new resources from the Take Me Out and OWL projects, 18/19 will see a focus on the dissemination of these and other materials including training modules and project findings.

Our award-winning book *A Fresh Approach to School Landscapes*, co-produced with Hampshire County Council, is a fantastic resource providing schools wanting to make changes to their settings with an easy-access guide full of examples of good practice, hints, tips and myth busting to make the best use of school grounds.

In Scotland, we continue to put forward teachers for professional recognition in Outdoor Learning via our Lead Teacher and Teaching in Nature programme as part of their CLPL (Career Long Professional Learning) accredited by the General Teaching Council for Scotland (GTCS). We are currently in year five of our five-year agreement with the GTCS. We expect to work with them to renew this in the next financial year. We are now endorsed by the Scottish College for Educational Leadership for our Leading for Outdoor Learning programme.

**Programmes**

In addition to making practical improvements which deliver our charitable objectives, programmes are an effective way for the Trust to demonstrate good practice, develop case studies, and measure the impact of interventions in conjunction with teachers, children, young people and practitioners.

A range of programmes and partnerships are being developed across the UK and Europe with a strong focus on partnership working across agencies and sectors to ensure a cohesive offer and value for money.

As with most organisations, the Trust is experiencing uncertainty in relation to Brexit and our relationships with international partners, friends and funders. This means that the way forward for some of the projects currently in development is unclear. We hope that as the details about European funding in particular are agreed, we can continue to drive forward these important collaborations and partnerships.

All our programs are designed to raise awareness of the benefits and positive outcomes associated with time spent outdoors.

The Trust operates a comprehensive succession plan for programmes ensuring that new projects are developed in a timely manner so as to pick up as prior funding streams come to a close.
People and business services
With growth on the horizon and the desire to retain and develop a team of staff, who value not only the work of LTL but also working for LTL, 2017/18 saw the Trust focussing on the year of the team. The staff satisfaction survey was re-introduced and it was pleasing to see that 99% of staff scored LTL highly in all areas. A facilitated all-staff away day helped with work around identity, and staff participation was key to developing a refreshed Vision, Values and Mission statement.

Recruitment and induction was high on the agenda for most of the year with the appointment of a new CEO, Development Manager, Administrator and additional staff appointed on projects as well as to cover two staff on maternity leave. The growth of the team meant that office space was occasionally at full capacity but good diary management and regular homeworking patterns prevented any issues. All new staff received compulsory training in Data Protection, Health and Safety, Prevent and Safeguarding. Training for all staff has been ongoing around Data Protection, in preparation for GDPR.

The Trust continued to replace PCs, laptops and mobile phones as required, upgrading to ensure that equipment remains fit-for-purpose. The Trust also continued to work closely with its landlords and hosted desktop provider to ensure that access to servers was trouble free and downtime was limited.

Risk and scenario planning
The annual business plan sits within the context of challenging financial circumstances both nationally and within the Trust. Staff and Trustees continue to work closely together to identify risks, minimise exposure and focus on building up the components of our work that are effective in both delivering our mission and generating income.

Structure, governance and management

Governing document
LTL is a registered charity in England and Wales, a registered charity in Scotland and a company limited by guarantee, governed by its Memorandum and Articles of Association. The Trust is a national charity, incorporated in 1990 to work across the UK. In Scotland LTL operates as Grounds for Learning (GfL) and in Wales as LTL Cymru.

This is the 28th year of operation of Learning through Landscapes, the 22nd year of operation of Grounds for Learning, and the 10th year of operation of LTL Cymru.

Appointment of Trustees
Trustees are appointed by the Board of Trustees on the basis of their skill and experience in areas of public life and service relevant to the Trust’s aims and objectives including education, finance management and marketing. The Board comprises of not more than 14 members, of whom up to one third are re-elected at the Annual General Meeting.

Trustee induction
New Board members are introduced to the organisation through a structured induction process, including attending a board meeting as an observer prior to appointment, to familiarise themselves with the charity.

Organisation
The governing body of Learning through Landscapes is the Board of Trustees whose members are unpaid. The Board makes major strategic decisions as set out in the Annual Business Plan, and has ultimate responsibility for the conduct and financial stability of the organisation. The full Board meets formally three times a year. The Executive Committee is a sub-committee of the board chaired by one of the Trustees, which meets bi-monthly.
with the Management Team and has specialised responsibility for management of funds, staff matters and the purchase, leasing or hiring of major items of property. In Scotland, the Grounds for Learning team meets regularly with Scottish Natural Heritage (SNH), key sponsors of the programme in Scotland.

LTL benefits from a high profile and expert Board of Trustees with strong connections to the many fields of importance to the Trust.

**People**
Trustees delegate day-to-day financial responsibilities and managerial control of the organisation to the Chief Executive. The Chief Executive, together with the management team, meets monthly to discuss the operational and financial status of the Trust. A range of ad-hoc working groups meet to progress specific projects and developments.

LTL operates out of offices in Winchester and Stirling. The Winchester office functions as the head office and half of the staff are based here. As at 31/03/18 the Trust employs 24 full and part time staff.

The Trust is committed to flexible working and work/life balance, and supports staff who seek flexible working arrangements (such as occasional home working or compacted hours) to accommodate their varied personal and professional commitments.

The Trust has an Equal Opportunities Policy that guides our approach to employing staff and volunteers. The Trust is compliant with the Disability Discrimination Act requirements.

**Key management personnel**
The company directors are listed on the page 2 of this report.

Senior managers are:  
Chief Executive and Company Secretary  
GFL Director Development Manager Projects Manager Finance Manager HR and Business Manager  
Carley Sefton Alison Motion Susie Smith appointed 13 November Mary Jackson Irina Godfrey Dawn Ayling

**Our volunteers**
The Trust is very involved in the community and relies on voluntary help and benefits from the support of volunteers closely working with Trust and many more working together helping to deliver our programmes in addition to the Trustees.

**Internal control and risk management**
The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, including financial controls.

Trustees have established a risk management framework for the assessment of major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust. The risk register is reviewed quarterly and the Trust is satisfied that systems are in place to manage exposure to major risks.

Quarterly reports assist the Board of Trustees to monitor income and expenditure and progress towards financial targets. Detailed management accounts are examined monthly by the Executive Committee.
Grant making policy
LTL aims to develop programmes and resources to support schools and settings in developing, improving and using their grounds. To this end the Trust generates and distributes resources in partnership with sponsors from the public, private and charitable sectors. These resources may be distributed as small grants in accordance with the sponsors’ wishes, and LTL administers the applications on behalf of the partnerships.

The projects that granted money to schools or settings during the year were:
- Greener Grounds funded by ExxonMobil,
- The John Laing School Grounds Awards Programme,
- Heritage Lottery funded Polli:Nation programme, and
- People’s Postcode Lottery funded Local School Nature Grants programme.

The schools’ applications are assessed against specific criteria and business objectives which are set out by the funders and the terms agreed with LTL.

Investment powers
Under the Memorandum and Articles of Association, the Trust has the power to make any investment which the Trustees see fit. Apart from the share capital held in LTL Ltd, as detailed in note 10 to the Financial Statements, the Trust also held significant cash reserves during the year. The policy of the Trust is to spread the risk and maintain liquidity of the cash reserves while earning a commercial rate of interest. In the year the Trust’s funds were placed with two high street clearing banks as well as deposits maintained with the Charities Aid Foundation Bank, Scottish Widows Bank and the Lloyds Bank plc. The interest earned is detailed in note 4 to the Financial Statements.

Statement of Trustees’ responsibilities
The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with the Companies Act 2006 and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP FRS102,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that show and explain the charity’s transactions, disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006, with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
Financial statements are published on the charity’s website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the group’s website is the responsibility of the Trustees. The Trustees’ responsibility also extends to the ongoing integrity of the financial statements contained therein.

**Auditors**

All of the current Trustees have taken the steps that they ought to have taken to make themselves aware of any information needed by the charity’s auditors for the purpose of their audit and to establish that the auditors are aware of that information. The trustees are not aware of any relevant audit information of which the auditors are unaware.

The Trust has re-appointed Wilkins Kennedy Audit Services for the 2017/18 year audit. A resolution will be proposed at the Annual General Meeting to re-appoint them for audit of the 2018/19 financial year.

In approving the Trustee’s Annual Report, we also approve all reports included therein, in our capacity as the company’s directors.

On behalf of the Board of Trustees and signed on its behalf by:

![Signature]

**Sir Bob Reid**  
Trustee

**Date:** 13/09/2018
Independent auditor’s report to the trustees and members of The Learning through Landscapes Trust

Opinion
We have audited the financial statements of The Learning through Landscapes Trust (the ‘charitable company’) for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland’ (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 March 2018 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company’s ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees’ report, which includes the directors’ report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors’ report included within the trustees’ report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors’ report included within the trustees’ report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees’ remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

**Responsibilities of trustees**

As explained more fully in the trustees’ responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor’s responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bruce Elkins FCA (Senior Statutory Auditor)
For and on behalf of Wilkins Kennedy Audit Services
Statutory Auditor
Templars House
Lulworth Close
Chandlers Ford
Hampshire
S03 3TL

Date 17 September 2018

Wilkins Kennedy Audit Services is eligible for appointment as auditor by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.
Statement of Financial Activities  
For the year ended 31 March 2018

(Incorporating the Company Income and Expenditure Account and Statement of Comprehensive Income)

<table>
<thead>
<tr>
<th>Note</th>
<th>Unrestricted General Funds</th>
<th>Unrestricted Designated Funds</th>
<th>Restricted Funds</th>
<th>Total 2018</th>
<th>Total 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

Incoming resources

Incoming resources from donations and legacies  
2 - - - 1,768

Incoming resources from charitable activities  
3 142,594 - 1,485,135 1,627,729 1,606,548

Incoming resources from investments  
4 896 - - 896 1,064

Total incoming resources  
143,490 - 1,485,135 1,628,625 1,609,380

Resources expended

Cost of charitable activities  
5 45,044 - 1,510,220 1,555,264 1,258,937

Total resources expended  
45,044 - 1,510,220 1,555,264 1,258,937

Net movement in funds  
98,446 - (25,085) 73,361 350,443

Funds internal transfers  
20 (11,000) 11,000 - -

Reconciliation of Funds

Total funds brought forward  
442,336 190,000 360,392 992,728 642,284

Total funds carried forward  
20 529,782 201,000 335,307 1,066,089 992,728

All the above amounts relate to continuing activities.

The Statement of Financial Activities (SOFA) incorporates an income and expenditure account for the purposes of the Companies Act 2006.

The notes on pages 30 to 40 form part of these financial statements.
## Balance Sheet as at 31 March 2018

<table>
<thead>
<tr>
<th></th>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>9</td>
<td>1,093</td>
<td>1,139</td>
</tr>
<tr>
<td>Investments</td>
<td>10</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td><strong>Total fixed assets</strong></td>
<td></td>
<td>1,095</td>
<td>1,141</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stocks</td>
<td>11</td>
<td>1,608</td>
<td>111</td>
</tr>
<tr>
<td>Debtors</td>
<td>12</td>
<td>147,884</td>
<td>210,488</td>
</tr>
<tr>
<td>Cash at bank</td>
<td></td>
<td>1,090,873</td>
<td>994,096</td>
</tr>
<tr>
<td><strong>Creditors: amounts falling due within one year</strong></td>
<td>13</td>
<td>(175,371)</td>
<td>(213,108)</td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td>1064,994</td>
<td>991,587</td>
<td></td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
<td></td>
<td>1,066,089</td>
<td>992,728</td>
</tr>
</tbody>
</table>

| **Unrestricted funds** |      |       |       |
| Designated funds      | 20   | 201,000 | 190,000 |
| General funds         | 20   | 529,782 | 442,336 |
| **Restricted Funds**  | 20   | 335,307 | 360,392 |
| **Total Funds**       | 19   | 1,066,089 | 992,728 |

The financial statements were approved and authorised for issue by the Board of Trustees on 13 September 2018 and signed on their behalf by:

Sir Bob Reid  
Trustee

Irina Godfrey  
Finance Manager

The notes on pages 30 to 40 form part of these financial statements.

Company Registration Number 02485660
Cashflow Statement for the year ended 31 March 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net cash (outflow)/inflow from operating activities</td>
<td>96,397</td>
<td>382,122</td>
</tr>
<tr>
<td>Returns on investments and servicing of finance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest received</td>
<td>896</td>
<td>1,064</td>
</tr>
<tr>
<td>Capital expenditure and financial investment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to acquire tangible fixed assets</td>
<td>(516)</td>
<td>(1,348)</td>
</tr>
<tr>
<td>Increase/(decrease) in cash in the year</td>
<td>96,777</td>
<td>381,838</td>
</tr>
<tr>
<td>Net cash resources at 1 April 2017</td>
<td>994,096</td>
<td>612,258</td>
</tr>
<tr>
<td>Net cash resources at 31 March 2018</td>
<td>1,090,873</td>
<td>994,096</td>
</tr>
</tbody>
</table>

Notes to Cashflow Statement

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reconciliation of net (outgoing)/incoming resources to</td>
<td></td>
<td></td>
</tr>
<tr>
<td>net cash inflow/(outflow) from operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net (outgoing)/incoming resources</td>
<td>73,361</td>
<td>350,443</td>
</tr>
<tr>
<td>(Increase)/decrease in debtors</td>
<td>62,604</td>
<td>(48,912)</td>
</tr>
<tr>
<td>Increase/(decrease) in creditors</td>
<td>(37,737)</td>
<td>80,774</td>
</tr>
<tr>
<td>Depreciation</td>
<td>563</td>
<td>628</td>
</tr>
<tr>
<td>Interest received</td>
<td>(896)</td>
<td>(1,064)</td>
</tr>
<tr>
<td>(Increase)/decrease in stock</td>
<td>(1,498)</td>
<td>253</td>
</tr>
<tr>
<td>Net cash inflow/(outflow) from operating activities</td>
<td>96,397</td>
<td>382,122</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>Cashflow</th>
<th>2017</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Analysis of changes in net cash resources</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>1,090,873</td>
<td>96,777</td>
<td>994,096</td>
<td></td>
</tr>
</tbody>
</table>
Notes to the Financial Statements
for the year ended 31 March 2018

1. Accounting policies
The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

a) Basis of preparation of accounts
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Learning through Landscapes Trust 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 note(s).

The financial statements have been prepared on a going concern basis. No material uncertainties exist related to events or conditions that may cast significant doubt upon the charity’s ability to continue as a going concern.

b) Subsidiary
Learning through Landscapes Limited, a subsidiary of The Learning through Landscapes Trust, has not traded during the year ending 31 March 2018. Its results for the year are not material to the group and therefore the subsidiary undertaking has not been consolidated with the financial statements of The Learning through Landscapes Trust.

c) Stocks
Stocks are valued at the lower of cost or net realisable value.

d) Incoming resources
All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity has entitlement to the income, receipt is probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Voluntary income is received by way of grants, donations and gifts and is included in full in the SOFA when receivable in accordance with any funding agreements.
- Gifts in kind are included at the trustees’ estimate of the equivalent value of services provided.
- Incoming resources from charitable activities are accounted for when earned.
- Subscription income received during the year which relates to a subsequent financial accounting period is carried forward as a creditor in the Balance Sheet and shown as deferred subscriptions income.
- Investment income is included when receivable.

e) Resources expended
All expenditure is accounted for on an accruals basis and allocated between the expenditure categories of the SOFA on a basis to reflect the use of resource. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resource as shown in note 6.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
Other costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include audit, legal advice and organisational administration.

f) Grants payable
The Trust works in partnership with sponsors from all sectors to generate and distribute resources into schools. These resources include cash grant awards, which the Trust administers on behalf of the funder.

All grant awards paid in the year were made to support schools and settings in developing, improving and using their grounds. The total award payments made in the year are detailed in note 5.

g) Fixed assets
Fixed assets are stated at cost less accumulated depreciation. Tangible fixed assets costing less than £500 are not capitalised and are written off in the year of purchase. Depreciation is provided to write-off the cost or valuation, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at 25% on a straight line basis.

h) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

j) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Pension costs
Employees of the charity are entitled to join the Trust pension scheme which is in compliance with stakeholder pension requirements. Contributions to employees’ pension schemes are charged to the Statement of Financial Activities in the year in which they become payable.

l) Fund accounting
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked at the discretion of the Trustees for specific future purposes.

Restricted Funds are subject to specific restrictions on their expenditure specified by the donor.

m) Operating leases
Annual rentals are accounted for on a straight-line basis in the period in which the lease charge arises.
n) **Valuation of investments**  
Investments held as fixed assets are stated at costs less any provision for impairment.

o) **Irrecoverable VAT**  
Irrecoverable VAT incurred for non-business activities projects expenditure is included in the Statement of Financial Activities within the expenditure to which it relates.

p) **Financial instruments**  
The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Judgements**  
In preparing these financial statements the Trustees have made the following judgements:

Determine whether leases entered into by the Trust are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.

r) **Key sources of estimation uncertainty**  
Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

s) **Legal status of the Trust**  
The Trust is a company limited by guarantee incorporated in England and Wales and has no share capital. The liability of each member in the event of winding-up is limited to £1.

The address of its registered office is:  
Ground Floor, F Block, Clarendon House  
Monarch Way  
Winchester  
Hampshire  
SO22 5PW
2. Analysis of incoming resources from donations and legacies

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2018 £</th>
<th>Total 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voluntary income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,768</td>
</tr>
<tr>
<td>Rent in kind</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total incoming resources from donations and legacies</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,768</td>
</tr>
</tbody>
</table>

In 2018 £Nil (2017: £1,768) of donations and legacies income was attributable to unrestricted income funds.

3. Analysis of incoming resources from charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2018 £</th>
<th>Total 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income from consultancy and other fees</td>
<td>40,895</td>
<td>-</td>
<td>40,895</td>
<td>48,734</td>
</tr>
<tr>
<td>Membership and Publications income</td>
<td>4,174</td>
<td>-</td>
<td>4,174</td>
<td>6,325</td>
</tr>
<tr>
<td>Training and conference income</td>
<td>56,690</td>
<td>-</td>
<td>56,690</td>
<td>43,128</td>
</tr>
<tr>
<td>Programme funding</td>
<td>40,835</td>
<td>1,485,135</td>
<td>1,525,970</td>
<td>1,508,361</td>
</tr>
<tr>
<td><strong>Total charitable activity income</strong></td>
<td>142,594</td>
<td>1,485,135</td>
<td>1,627,729</td>
<td>1,606,548</td>
</tr>
</tbody>
</table>

The incoming resources from charitable activity were £1,627,729 (2017: £1,606,548) of which £142,594 (2017: £104,207) was for unrestricted funds and the balance of £1,485,135 (2017: £1,502,341) was for restricted funds.

4. Analysis of incoming resources from investments

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds £</th>
<th>Restricted Funds £</th>
<th>Total 2018 £</th>
<th>Total 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest</td>
<td>896</td>
<td>-</td>
<td>896</td>
<td>1,064</td>
</tr>
<tr>
<td><strong>Total investment income</strong></td>
<td>896</td>
<td>-</td>
<td>896</td>
<td>1,064</td>
</tr>
</tbody>
</table>

In 2018 all £896 (2017: £1,064) of investment income was attributable to unrestricted income funds.
### 5. Analysis of costs of charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Project Awards £</th>
<th>Other Direct Costs £</th>
<th>Allocation of Support Costs £</th>
<th>Total 2018 £</th>
<th>Total 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consultancy and other fees</td>
<td>-</td>
<td>28,872</td>
<td>7,843</td>
<td>36,715</td>
<td>38,652</td>
</tr>
<tr>
<td>Membership and Publications</td>
<td>-</td>
<td>3,580</td>
<td>1,325</td>
<td>4,905</td>
<td>6,258</td>
</tr>
<tr>
<td>Training and Conferences</td>
<td>-</td>
<td>37,079</td>
<td>11,894</td>
<td>48,973</td>
<td>45,846</td>
</tr>
<tr>
<td>Programmes</td>
<td>244,905</td>
<td>1,014,088</td>
<td>194,181</td>
<td>1,453,175</td>
<td>1,157,450</td>
</tr>
<tr>
<td>Other costs</td>
<td>-</td>
<td>7,529</td>
<td>3,967</td>
<td>11,496</td>
<td>10,732</td>
</tr>
<tr>
<td><strong>Cost of charitable activities</strong></td>
<td><strong>244,905</strong></td>
<td><strong>1,091,148</strong></td>
<td><strong>219,211</strong></td>
<td><strong>1,555,264</strong></td>
<td><strong>1,258,938</strong></td>
</tr>
</tbody>
</table>

All costs of charitable expenditure related to restricted funds apart from £45,044 (2016: £32,784) of expenditure which related to unrestricted funds.

Project Award costs were paid to 411 schools and settings throughout the UK.

#### Analysis of other costs

<table>
<thead>
<tr>
<th></th>
<th>2018 £</th>
<th>2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal and Professional fees</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>Audit fees</td>
<td>4,938</td>
<td>4,750</td>
</tr>
<tr>
<td>Cost of trustee meetings</td>
<td>2,578</td>
<td>2,176</td>
</tr>
<tr>
<td>Allocation of support costs</td>
<td>3,967</td>
<td>3,793</td>
</tr>
<tr>
<td><strong>Total governance costs</strong></td>
<td><strong>11,496</strong></td>
<td><strong>10,732</strong></td>
</tr>
</tbody>
</table>
6. Apportionment of Support Costs

<table>
<thead>
<tr>
<th>Consultancy &amp; other Fee Costs £</th>
<th>Membership &amp; Publications Costs £</th>
<th>Training &amp; Conferences Costs £</th>
<th>Programme Costs £</th>
<th>Governance Costs £</th>
<th>Total 2018 £</th>
<th>Total 2017 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Premises</td>
<td>526</td>
<td>111</td>
<td>931</td>
<td>13,131</td>
<td>375</td>
<td>15,074</td>
</tr>
<tr>
<td>Travel</td>
<td>110</td>
<td>23</td>
<td>195</td>
<td>2,751</td>
<td>78</td>
<td>3,157</td>
</tr>
<tr>
<td>Central Services</td>
<td>4,029</td>
<td>852</td>
<td>7,125</td>
<td>100,519</td>
<td>2,868</td>
<td>115,393</td>
</tr>
<tr>
<td>Marketing and Communications</td>
<td>2,296</td>
<td>155</td>
<td>2,102</td>
<td>55,794</td>
<td>33</td>
<td>60,380</td>
</tr>
<tr>
<td>Information Technology</td>
<td>860</td>
<td>182</td>
<td>1,522</td>
<td>21,468</td>
<td>613</td>
<td>24,644</td>
</tr>
<tr>
<td>Depreciation</td>
<td>21</td>
<td>1</td>
<td>20</td>
<td>520</td>
<td></td>
<td>563</td>
</tr>
<tr>
<td><strong>Total Support Costs</strong></td>
<td><strong>7,842</strong></td>
<td><strong>1,324</strong></td>
<td><strong>11,895</strong></td>
<td><strong>194,183</strong></td>
<td><strong>3,967</strong></td>
<td><strong>219,211</strong></td>
</tr>
</tbody>
</table>

Direct expenditure is allocated to the activity it represents. Where expenditure cannot be directly allocated it represents support costs and is apportioned on a basis consistent with the use of the resource as follows: Premises, Travel, Central Services and Information Technology by number of staff and Marketing and Communications and Depreciation costs by income activity.

7. Employee information

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>518,359</td>
<td>451,085</td>
</tr>
<tr>
<td>Social security costs</td>
<td>42,370</td>
<td>35,698</td>
</tr>
<tr>
<td>Pension costs</td>
<td>15,886</td>
<td>16,613</td>
</tr>
<tr>
<td><strong>Total Staff Costs</strong></td>
<td><strong>576,615</strong></td>
<td><strong>503,396</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Average number of employees</strong></td>
<td>23</td>
<td>21</td>
</tr>
<tr>
<td><strong>Average full time equivalent</strong></td>
<td>17</td>
<td>16</td>
</tr>
</tbody>
</table>

No employee earned more than £60,000 per annum in 2017/18 and in 2016/17.

The key management personnel of the Trust comprise the trustees, the CEO, the Executive Director, Scotland Director, Fundraising Managers, Projects Manager, Finance Manager and Business Services Manager.

No remuneration was paid to, or waived by, any trustee during the year (2017: £ nil) (as per note 15).

The total employee benefits of the key management personnel of the Trust were £242,898 to eight managers (2017: £222,517 to six managers).

8. Pensions

The Trust makes contributions to the employees' personal defined contribution pension schemes. The total pension costs for the year were £15,886 (2017: £16,613).
9. Tangible Fixed Assets

<table>
<thead>
<tr>
<th></th>
<th>Office Equipment £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost</td>
<td></td>
</tr>
<tr>
<td>At 1 April 2017</td>
<td>25,567</td>
</tr>
<tr>
<td>Additions</td>
<td>516</td>
</tr>
<tr>
<td>Disposals</td>
<td></td>
</tr>
<tr>
<td><strong>At 31 March 2018</strong></td>
<td><strong>26,083</strong></td>
</tr>
</tbody>
</table>

| Accumulated depreciation     |                    |
| At 1 April 2017              | 24,428             |
| Charge for the year          | 563                |
| Depreciation on disposals    |                    |
| **At 31 March 2018**         | **24,991**         |

<table>
<thead>
<tr>
<th>Net book value at 31 March 2018</th>
<th>1,093</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net book value at 31 March 2017</td>
<td>1,139</td>
</tr>
</tbody>
</table>

The above fixed assets are used to support all of LTL's activities.

10. Investments

Investments held as fixed assets represent the whole of the issued ordinary share capital of Learning through Landscapes Limited (Company Registration Number 02573923), a company which is incorporated in England and Wales.

During the year this company did not undertake any activities and so has not been consolidated in these accounts.

11. Stock

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stocks of literature and visual materials for resale</td>
<td>1,608</td>
<td>111</td>
</tr>
</tbody>
</table>

12. Debtors

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade debtors</td>
<td>133,539</td>
<td>198,436</td>
</tr>
<tr>
<td>Amounts due from subsidiary undertaking</td>
<td>5,836</td>
<td>5,823</td>
</tr>
<tr>
<td>Other debtors</td>
<td>250</td>
<td>250</td>
</tr>
<tr>
<td>Prepayments &amp; accrued income</td>
<td>8,259</td>
<td>5,979</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>147,884</strong></td>
<td><strong>210,488</strong></td>
</tr>
</tbody>
</table>

All amounts are due within one year.
13. Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade Creditors</td>
<td>137,367</td>
<td>149,264</td>
</tr>
<tr>
<td>Taxation and social security</td>
<td>16,726</td>
<td>13,946</td>
</tr>
<tr>
<td>Other creditors</td>
<td>3,489</td>
<td>899</td>
</tr>
<tr>
<td>Accruals &amp; deferred income</td>
<td>17,789</td>
<td>48,999</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>175,371</strong></td>
<td><strong>213,108</strong></td>
</tr>
</tbody>
</table>

Deferred income analysis:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>12,970</td>
<td>39,722</td>
</tr>
<tr>
<td>Income received during the year</td>
<td>1,652,625</td>
<td>1,582,628</td>
</tr>
<tr>
<td>Income recognised in the SoFA</td>
<td>(1,653,710)</td>
<td>(1,609,380)</td>
</tr>
<tr>
<td><strong>Closing balance</strong></td>
<td><strong>11,885</strong></td>
<td><strong>12,970</strong></td>
</tr>
</tbody>
</table>

Deferred income relates to voluntary income and subscription income which specifically relates to a subsequent financial accounting period.

14. Transactions with trustees and connected persons

No Trustee, or person related to or connected by business to them, has received any remuneration from the Trust, with the exception of the wife of M Denton-Thompson, Dr J Denton-Thompson, who received £3,492 (2017: £3,410) remuneration in connection with her work for the Trust on the School Playing Fields Advisory Panel.

15. Trustee expenses

No remuneration was paid to, or waived by, any Trustee during the year (2017: £ nil). Expenses totalling £736 (2017: £730) were reimbursed to three Trustees (2017: to five Trustees) solely for travel costs incurred in attending meetings.

16. Capital commitments

There were no capital commitments at either 31 March 2018 or 31 March 2017.

17. Operating leases

As at 31 March 2018, the Trust had annual commitments under non-cancellable operating leases as set out below:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating leases which expire</td>
<td></td>
<td></td>
</tr>
<tr>
<td>In one year</td>
<td>14,755</td>
<td>16,297</td>
</tr>
<tr>
<td>In two to five years</td>
<td>0</td>
<td>5,272</td>
</tr>
<tr>
<td>More than five years</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>14,755</strong></td>
<td><strong>21,569</strong></td>
</tr>
</tbody>
</table>

18. Related party transactions

The amounts shown in note 12 as due from a subsidiary undertaking relate to Learning through Landscapes Limited.
19. Net assets by fund

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total 2018</th>
<th>Total 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td>1,095</td>
<td>-</td>
<td>1,095</td>
<td>1,141</td>
</tr>
<tr>
<td>Net current assets</td>
<td>729,687</td>
<td>335,307</td>
<td>1,064,994</td>
<td>991,587</td>
</tr>
<tr>
<td><strong>Net assets by Fund</strong></td>
<td><strong>730,782</strong></td>
<td><strong>335,307</strong></td>
<td><strong>1,066,089</strong></td>
<td><strong>992,728</strong></td>
</tr>
</tbody>
</table>

20. Movements in funds

The charity’s restricted funds comprise of the following unexpended balances held on trust to be applied for specific purposes in future periods.

<table>
<thead>
<tr>
<th></th>
<th>01-Apr 2017</th>
<th>Incoming Resources</th>
<th>Outgoing Resources</th>
<th>Transfers</th>
<th>31-Mar 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Restricted funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Polli:Nation</td>
<td>0</td>
<td>383,394</td>
<td>(383,394)</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Living through Landscapes</td>
<td>63,326</td>
<td>285,440</td>
<td>(307,040)</td>
<td></td>
<td>41,726</td>
</tr>
<tr>
<td>Local School Nature Grants</td>
<td>180,609</td>
<td>323,976</td>
<td>(301,100)</td>
<td>203,485</td>
<td></td>
</tr>
<tr>
<td>Fruit-full Communities</td>
<td>40,427</td>
<td>223,799</td>
<td>(261,801)</td>
<td>2,425</td>
<td></td>
</tr>
<tr>
<td>SNH Learning in Local Greenspace</td>
<td>0</td>
<td>62,549</td>
<td>(62,549)</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Third Sector Fund</td>
<td>0</td>
<td>50,000</td>
<td>(50,000)</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Enterprise Growing Gardens (EGG)</td>
<td>16,660</td>
<td>16,875</td>
<td>(33,535)</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Laing Award 'This Place is Like a Building Site', Swindon</td>
<td>0</td>
<td>30,000</td>
<td>(30,000)</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Trees for Schools Project</td>
<td>0</td>
<td>21,047</td>
<td>(21,047)</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Take me Out -Erasmus Funding</td>
<td>3,598</td>
<td>23,937</td>
<td>(20,867)</td>
<td>6,668</td>
<td></td>
</tr>
<tr>
<td>Tesco Bags of Help Funding</td>
<td>46,973</td>
<td>42,500</td>
<td>(12,000)</td>
<td>77,473</td>
<td></td>
</tr>
<tr>
<td>Erasmus -One World Learning (OWL)</td>
<td>0</td>
<td>12,450</td>
<td>(8,920)</td>
<td>3,530</td>
<td></td>
</tr>
<tr>
<td>Wm Grant 2016-17 funding</td>
<td>8,799</td>
<td>0</td>
<td>(8,799)</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Erasmus -Change the Grounds</td>
<td>0</td>
<td>8,144</td>
<td>(8,144)</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>LSNG Phase 2</td>
<td>0</td>
<td>1,024</td>
<td>(1,024)</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Total restricted funds</strong></td>
<td><strong>360,392</strong></td>
<td><strong>1,485,135</strong></td>
<td>(1,510,220)</td>
<td></td>
<td><strong>335,307</strong></td>
</tr>
</tbody>
</table>

**Unrestricted funds:**

|                  |                  |                  |                  |            |            |
| Designated funds: |                  |                  |                  |            |            |
| Operating expenditure commitments | 171,000     | -                | -               | 11,000    | 182,000    |
| Research and development | 3,000        | -                | -               | -         | 3,000      |
| Marketing, promotion & communication | 1,000       | -                | -               | -         | 1,000      |
| Contingency        | 15,000        | -                | -               | -         | 15,000     |
| **General funds**  | 442,336       | 143,490           | (45,044)         | (11,000)  | 529,782    |
| **Total unrestricted funds** | **662,336** | **143,490**       | (45,044)         | -         | **730,782** |

**Total funds**

|                  |                  |                  |                  |            |            |
|                  | 992,728          | 1,628,625        | (1,555,264)      | -         | 1,066,089  |
Purpose of Restricted funds:

Restricted funds are grants and donations given for specific purposes.

Polli: Nation
The restricted grant funding received for the delivery of the Polli: Nation project across the UK comes from a Heritage Lottery Fund and runs April 2015 to March 2019, paid in arrears. Many of the schools chose to undertake the changes to their grounds later than originally planned so these elements were carried forward into 2018/19 to be completed then.

Living through Landscapes
This is restricted funding for the ‘Living through Landscapes’ project which started in January 2016 and runs nationwide. It has received funding from Big Lottery ‘Accelerating Ideas – An Ageing Society’. The project is catching up from last year when some project elements were delayed.

Local School Nature Grants
This restricted funding from the Postcode Local Trust to support 300 schools across England, Wales and Scotland with equipment and training grants in 2017/18 financial year has been extended into a phase 2 and will now see delivery of 500 schools in 2018/19.

Fruit-full Communities
One of 31 projects inspiring a new generation of people taking positive action for the environment through Big Lottery Funds’ Our Bright Future Programme. The balance of the restricted funding received in 2017/18 financial year is carried forward to the 2018/19 year as the project year crosses the financial year and much of the planting is carried out in February each year.

Grounds for Learning, Scottish Natural Heritage (SNH)
SNH funding to the Grounds for Learning team is to provide a wide range of support activities to help schools and early years settings develop their outdoor learning and play. This includes delivery of a wide range of CLPL programmes, speaking at conferences, promoting outdoor learning and play in the professional press, producing case studies and providing regular free ideas and resources to schools and settings via email bulletins and online.

Third Sector Fund
Nurturing Nature project was mainly funded by the CYPFEIF (Children, Young People and Families Early Intervention Fund), and Inspiring Scotland. The project supports the emotional wellbeing of vulnerable pre-school children through regular outdoor play sessions in areas of local green space with their parents and carers.

Enterprise Growing Garden (EGG)
Since September 2015 we received restricted funding from City Bridge Trust for a programme to use school grounds to nurture the entrepreneurs of tomorrow. The project operates in London with the support of a number of local business mentors; children are growing food in school grounds, and then selling on to local markets – such as restaurants and cafés. This project has been completed successfully and to budget within the 2017/18 financial year.

John Laing School Grounds Award
Since 2006 the John Laing School Grounds Programme has provided unique support for the development of stimulating and innovative school grounds. This year the project has supported schools in eight Swindon with hands-on construction projects.
Erasmus Funding - Take Me Out (TMO), One World Learning (OWL) and Change the Grounds (CtG)
Funded through the European Erasmus programme this project brings together groups of European countries to develop resources for early year’s practitioner, teachers and members of environmental organisations who work with them. Each programme runs for two years; TMO continues into 2018/19 whilst OWL and CtG run to 2019/2020.

Tesco Bags of Help
The restricted funding balance of the Tesco Bags of Help funding programme has set aside some of the funding from 2017/18 into 2018/19 including work on two Hospital projects.

Wm Grant Landscape Design support
We have received restricted funding to support our Landscape Design, site visits to 17 schools with poor grounds, advocacy to bid for the International School Grounds conference 2020 (successful), and further work with Initial Teacher training institutes across Scotland. This funding was from June 2016 to May 2017. The appropriate amount of funding was carried forward for 2017/18.

Purpose of Designated funds:

Operating expenditure commitments fund
The fund represents the Trust commitments against ‘wind up costs’ including staff notice, redundancy, lease commitments and a provision for legal costs.

Research and development fund
Specific fund set up for investment in income generating development and research expertise.

Marketing and promotion fund
This fund was allocated for marketing; promotion and communication work with customers and potential funders.

Contingency fund
This fund is allocated for any unexpected annual operational costs.

Control
The controlling parties are the trustees listed on page 2.