



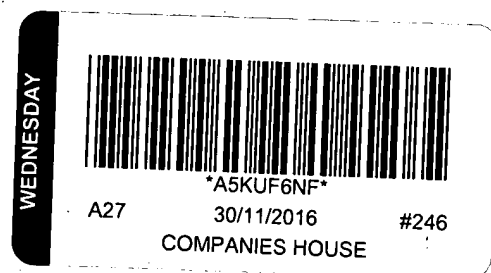
## **The Learning through Landscapes Trust**

(A Charitable Company Limited by Guarantee)

# **Annual Report and Financial Statements for the year ended 31 March 2016**

Registered Charity Number in England and Wales 803270, in Scotland SCO38890

Company Registration Number 02485660



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## 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

David John Troake

Stefan Jakobek

Mukund Patel

David Cameron

Mike Greenaway

Julie Wilson

**Executive Director & Company Secretary**

Juno Hollyhock

**Treasurer**

Jonathan Ferguson

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Chartered Accountants &amp; Statutory Auditors

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**Principal Bankers**

Bank of Scotland

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**Solicitors**

Bates, Wells and Braithwaite

Cheapside House

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London

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## Trustees' Report for year ended 31st March 2016

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<sup>st</sup> March 2016 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  
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



2015/16 saw LTL continue to manage its programmes effectively and thus assure its long term viability.

The experience and reputation gained through the successful 'Fruitful Schools' programme has strengthened the organisation and enabled it to compete and win an important role in the Polli:Nation initiative, among other projects.

There is a momentum now in the development of children's interest in the world around them which holds great promise in the fields of science and the natural environment. It is also evident in their consumer awareness which has positive implications for health and lifestyle. Our future projects, hopefully, will build on this impetus.

Our finances, while stronger need continuous support and we are grateful for the support of our contributors. We are particularly grateful to:

Big Lottery Fund  
The Cattanaich Trust  
The Clara E Burgess Charity  
The Craignish Trust  
Mr R Crawford  
The Dulverton Trust  
The Esmée Fairbairn Foundation  
ExxonMobil  
Forestry Commission Scotland  
Glasgow City Council  
Hampshire County Council  
The Heritage Lottery Fund  
HOK  
The Hugh Fraser Foundation  
The ICE Futures Charitable Trust  
Inspiring Scotland

The John Laing Charitable Trust (JLCT)  
The Martin Laing Foundation  
Optimised Environments Ltd  
The Reta Lila Howard Foundation  
The Robertson Trust  
The Royal Society of Wildlife Trust  
The Royal Surgical Aid Society  
Scottish Government  
Scottish Natural Heritage (SNH)  
The Sir John Cass's Foundation  
The City Bridge Trust  
Southampton City Council  
Welsh Government  
The Wenhaston Charitable Trust  
William Grant Foundation

Sir Bob Reid

## Vision, Mission, Objectives & Values

Learning through Landscapes is the UK charity dedicated to enhancing outdoor learning and play for children.

### Our vision

Our vision is that every child benefits from stimulating outdoor learning and play in their education and that the health and wellbeing benefits of children being in the outdoors are promoted and demonstrated.

The Trust's mission is to help schools, early years and other settings make the most of their outdoor spaces for the benefit of children and young people.

## What we do

We aim to enable children to connect with nature, be more active, be more engaged with their learning, develop their social skills and have fun!

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

We do this through three avenues:

- advocating the benefits of outdoor learning and play at school and pre-school
- inspiring and enabling the design and development of outdoor environments to support children's development
- inspiring and enabling teachers and early years practitioners to develop the confidence, ideas and skills they need to make better use of outdoor spaces.

We focus mainly on educational settings because we believe that this is where children 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 are currently developing our work to transfer our applicable skills to new sectors including:

- focussing our work to benefit particular groups of children such as those in the looked after system and those attending Pupil Referral Units
- working with healthcare settings such as children's hospitals to create high quality outdoor environments
- exploring the potential for working with settings catering for other healthcare needs in older people such as those suffering from dementia.

## Objectives

Our strategic objectives are:

- To **demonstrate** and promote widespread understanding of the value of outdoor learning and play and LTL's unique expertise (raise profile and disseminate the evidence base)
- To **support**, develop and inspire innovation and delivery amongst all those involved in the use and development of outdoor spaces in education and health related settings (support, resource and enable schools and settings)
- To **ensure** that LTL is effectively resourced and managed (develop LTL as a viable and sustainable entity)

## Our values

This approach is guided by three core values which underpin the strategic objectives and guide everything we do. We believe that we can achieve the greatest impact by:

- **Inspiring:**  
LTL's approach is to bring about change by motivating others to do things differently through inspiring them with the art of the possible. We aspire to be known as an organisation that "has a wealth of ideas and creative energy".
- **Enabling:**  
LTL's approach is to bring about change by working with others to help them to achieve their potential and find solutions to their own needs. We aspire to be known as an organisation that "understands my needs and enables me to make a difference".
- **Influencing:**  
LTL's credibility is based on over twenty-five years of practical experience and professional knowhow. We aim to bring about change by influencing the policy environment within which schools and other settings operate. In addition we aim to bring the learning from that experience to influence new sectors for the Trust.

## 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 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?

We are the only UK charity specialising in outdoor learning and play in education. Our unrivalled knowledge and expertise is based on 26 years' experience of practical action and research. We aim to reach all schools and settings in England, Scotland and Wales. Our 20 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

We have continued to be successful in securing a high number of articles in sector publications which have enabled us to promote a range of different benefits of outdoor learning and play to a much wider audience.

Publications include (but are not limited to):

- Teach Nursery (contributors to each edition)
- Teach Primary
- Teach Secondary
- Children in Scotland
- Times Education Supplement (and the TES Scotland)
- The HeadTeacher on-line blog
- The SchoolRun on-line blog
- Educator Magazine

We continue to target appropriate platforms for opportunities to present a more focussed message as part of the broader debate. Higher profile conferences and events attended included:

- Countryside Classroom Initiative
- Sustainable Schools Alliance conference
- Council for Learning Outside the Classroom conference
- RHS Chelsea reception
- RSPB Annual awards evening
- Jane Goodall Institute Awards event
- Real World Learning Partnership Scotland
- Sowing the Seeds Network London
- National Parks Conference (New Forest)
- National Parks CEOs meeting
- Learning Outside the Classroom – School Grounds Sector Partnership
- Outdoors for All National Working Group and Strategic Research Group
- Section 77 Disposal of Playing Fields Panel
- Learning Outside the Classroom natural Environment Sector partnership
- Natural England LOtC Working Group
- Play Safety Forum

- Children's Play Policy Forum
- British Tree Council Awards panel
- Local authority events (Scotland) in Dundee, East Ayrshire, South Ayrshire, Falkirk, West Lothian, South Lanarkshire and Glasgow
- Real World Learning Partnership (Scotland)
- Parent Spark conference on play (Edinburgh)
- Attendance at Royal Institute of Architecture Scotland discussion meeting regarding the Year of Architecture, Innovation and Design 2016.
- Sustainable Schools Alliance
- Royal Society of Wildlife Trusts Act for Nature event
- Farming and Countryside Education awards event
- International Health and Wellbeing Conference, Glasgow
- National Play Strategy conference – Scotland
- Education Scotland – Senior Education Officers and 3<sup>rd</sup> sector partners meeting re outdoor learning
- 4 Nations Play Symposium - Belfast

## 1.2 Promotion

### Website and e-communications

Our website continues to maintain a good level of traffic with visitors making use of every page on the site and an increase in the amount of time spent by unique visitors on the on-line CPD area of the site. The analytics show that our page views and visit durations for the LTL website are at an all time high with an increase of 20% at the last quarter.

An ongoing use of social media channels, largely Twitter, Facebook and YouTube has enabled our wider contacts and customers to keep up to date with our latest projects and news. Engagement with each of these channels is growing in both England and Scotland and strategic use of each, in conjunction with e-newsletter activity and clear references to content on our website, is proving to be very effective.

This financial year we, once again, exceeded the 10% increase targets for both the Twitter followers and Facebook users of both LTL's and Grounds for Learning's accounts. In addition new account has been set up for the Polli:Nation project which sees a good deal of project related traffic.

### Partnerships and promotions

As well as collaborations with the private sector, partnerships with other NGO's and the public sector continue to be a growing focus; this is reflected in the number of partnership based bids that we are submitting to potential funders.

LTL is working in partnership with NGO agencies in a range of sectors from the natural environment to education, elder care to early years, children and families to those in the care system.

The Trust continues to hold a prominent role in several high profile partnerships including being secretariat for Sowing the Seeds in London, holding a seat on the leadership committee of the International School Grounds Alliance, sitting on the national Tree Council Grants panel, chairing the Learning Outside the Classroom schools grounds sector group and our Executive Director sits as a Trustee of the Council for Learning Outside the Classroom. In Scotland we continue to chair the Real World Learning Partnership.

We have also engaged with local public sector bodies including Natural England, Public Health England, the Education Funding Agency, local Health and Wellbeing Boards and Clinical Commissioning groups.

In Scotland, significant partnerships and promotions include:

- Web resource entitled "Just Playing" assisting schools in creating natural play opportunities.
- Being an active member of the "Learning for Sustainability" working group with Education Scotland.



- Working with the Scottish Government on the Play Strategy for Scotland Action Plan to produce the Play Out of Hours toolkit. This is based on a template from Play Wales encouraging all schools to open their school grounds out of hours for play.

### **National School Grounds Week**

This year National School Grounds Week had a pollinator themed set of activities. As well as signing up to the Pollination project, we provided a wealth of activities on our website that schools could make use of in their grounds. 500 schools responded, and one won a prize of a day's advice and support from an LTL delivery officer.

### **Empty Classroom Day**

LTL has been invited by Unilever and the Project Dirt campaign to develop a resource for the UK Empty Classroom Day in June 2016 and the Outdoor Classroom Day internationally in September.

## **1.3 Policy influence**

LTL continues to be represented on the Section 77 Disposal of Playing Fields Panel although significant work will need to be done over the next couple of years to identify the impact on school grounds of the current Government's decision to move all schools to academy status by 2020.

During 15/16 LTL worked with the Early Childhood Forum to produce the 'State of the Nation' report into outdoor spaces at early year's settings. With nearly 400 responses this report provides a sound basis for the ongoing requirement for strong advocacy within the sector for the importance of the outdoors in the Early Years Foundation Stage curriculum. In particular the need for more training opportunities was identified; this is an area of work for the Trust to consider going forward.

In Scotland the Trust has been closely involved with a number of key policy initiatives, including the implementation of the Play Strategy Action Plan. LTL/GfL has completed the task of the working group for the 'Learning for Sustainability' recommendations. *"Every learner should have the opportunity for contact with nature in their school grounds on a daily basis and throughout the seasons through the provision of thoughtfully developed green space for outdoor learning and play."* The Trust will be involved with both the discussion about outdoor space in schools and the accreditation of teachers.

## **1.4 Research and evaluation**

LTL continues to embed action research and research generally into all new funded projects and programmes ongoing.

The Natural England funded ITT demonstration project, delivered across financial years 2012/13 and 2013/14, led to Natural England supporting a larger scale ITT research project. The design of the project was completed in this financial year and fundraising will commence in the summer of 16/17.

The Grounds for Discovery project, aimed at supporting people with dementia, has a research and evaluation element built into it being delivered by the University of Kent Canterbury.

In addition to programme related research LTL has also been involved in three research focussed projects this financial year:

- Hopscotch – with Cambridge University looking at the use of GPS tracking technology to monitor the use of playground space
- Creating Active School Environments – also with Cambridge trialling the most effective ways to reduce sedentary behaviour in secondary schools
- CLASS PAL – a research project with Loughborough also looking at improving physical activity within school environment

## **2 ACHIEVEMENTS TO SUPPORT, DEVELOP AND INSPIRE INNOVATION AMONG ALL THOSE INVOLVED IN USING AND DEVELOPING OUTDOOR SPACES IN EDUCATION**

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, conferences, advisory visits and educational resources. Schools, local authorities and early years providers can access elements of the whole package or start their outdoor learning journeys by simply making use of the increased numbers of free resources that can be downloaded from our website.

### Training

We have run two bus tours of Scottish natural play project schools for international visitors – from Iceland and Australia – to some of our natural play schools in Edinburgh.

In addition, we ran training sessions in Scotland for over 725 teachers, parents and early years practitioners covering a wide range of topics; from loose materials for play to woodland topics.

"This is the best course I have ever been on."  
"Well presented with great examples of outdoor learning"  
"Enjoyed the talk and discussion of outdoor learning – very inspiring!"

In England we have been running Early Years training for settings managed by Hampshire County Council and these have been very successful and heavily subscribed.

We also ran a Professional Accreditation course for new LTL network members this year as part of the delivery of the Polli:Nation project.

In Scotland 46 teachers received professional recognition in outdoor learning via our year long courses. This is part of the General Teaching Council for Scotland's recognition of teachers' career long professional learning.

Early in 2016 the Trust decided to refocus the efforts of the staff onto the training offer. As a result there is now a dedicated member of staff who will spend time over the next 12 months to update our best training resources and market them to new audiences.

## 2.2 Advice and consultancy

The LTL team and members of the accredited network are regularly contacted for advice and support from members. These enquiries are always responded to within a week and feedback on our advice has been very positive.

Guidance notes and case studies are available to further support schools that are being negatively affected by the basic need for school spaces issue.

In Scotland we have a part time landscape architect. This post is allowing us to support schools and Local Authorities to develop outdoor design plans.

We are currently supporting West Lothian, City of Edinburgh, and Aberdeen in this way.

## 2.3 Programmes

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

### Fostering Outside Play

Fostering Outside Play was piloted in Wales to support foster carers and social care practitioners use local natural places to improve outcomes for looked after children. The project, funded by the Welsh Government, The Waterloo Foundation and The Dulverton Trust, is seeing a significant positive impact on the wellbeing of participants. We are currently seeking funds to expand the project reach.

### **Grounds for Discovery**

Working in Partnership with Age UK we piloted this initiative to develop designs and activities to support dementia units to utilise their outside space to improve outcomes for their clients. This pilot led to ongoing funding from the Big Lottery for 30 settings as part of a three year programme of activity.

### **Scottish Government: Improving Landscapes in Secondary Schools**

Following on from our work with Primary schools we were successful in applying for funding from the Scottish Government to test the approach with one secondary school. We completed this project with Bathgate Academy in West Lothian. This pilot project is creating interest from other schools and Local Authorities across Scotland. In addition to landscape design and changes the project involves assisting with a range of issues including risk benefit assessment, and maintenance plans..

### **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. We provided hands-on construction projects in Portsmouth schools.

### **Nurturing Nature**

We began our project in April 2014, funded by the Esmée Fairbairn Foundation, the Craginsh Trust, the Hugh Fraser Foundation, the Cattanach Trust, and City of Glasgow Council to improve the wellbeing of vulnerable pre-school children through providing outdoor free play for them and their parents. Working with partner settings across central Scotland we ran 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. We are also working with parent groups in the partner settings to make improvements to local outdoor play spaces for younger children.

### **Enterprise Growing Gardens**

Since September 2015 we have begun offering a programme to use school grounds to nurture the entrepreneurs of tomorrow. With the support of a local business mentor, children are growing food in school grounds, and then selling on to local markets. The project operates in London, and is funded by the City Bridge Trust.

### **Polli:Nation**

Thanks to a Heritage Lottery Fund grant of £1.4million, the delivery phase of this programme began in April 2015, and will continue to September 2018. 260 schools across the UK are being supported by LTL staff and the accredited network to make improvements to these spaces with the aim of increasing the abundance and diversity of pollinating insects, and putting in place sustainable means of maintaining these improvements. Many more schools (and community groups) are being encouraged to understand and value the pollinators in their school grounds through the Polli:Nation citizen science survey, which we have developed with partners, and the wealth of learning resources we have produced on the Polli:Nation website.

### **Fruit-full Communities**

A new programme that began in January 2016, it is one of 31 projects inspiring a new generation of people taking positive action for the environment through Big Lottery Funds' Our Bright Future Programme. We are working with young people at YMCA centres to create orchards and food growing spaces for community benefit, helping young people gain confidence, resilience and skills in the process. It's a £900k partnership project with YMCA, The International Tree Foundation and the Urban Orchards Project.

### **Living Through Landscapes**

Living Through Landscapes is a new, nationwide Big Lottery 'Accelerating Ideas – An Ageing Society' funded project starting in January 2016. It is delivered in partnership with Age UK, Thrive, Groundwork UK, and the University of Kent. We will make physical improvements to the outside spaces of care settings across the UK to make them suitable for people living with dementia, in addition to 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 the outside space as well as the inside. 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 other care setting who would like to take steps to improve the use of their own outside space.

### Scottish Natural Heritage

SNH have been LTL's most significant partner in Scotland and continued their crucial support to us enabling us to provide advice and support to Scottish schools via our twice termly Scottish resource bulletin, social media, case studies, online resources, project development, conferences and events and engaging with key decision makers to promote the value of school grounds. The programme also supports our schools' training work, in particular our 'teaching in nature' and other similar programmes. We completed the second year of our three year grant programme.

### 3 ACHIEVEMENTS TO ENSURE THAT LTL IS EFFECTIVELY RESOURCED AND ACHIEVES ITS OBJECTIVES

2015/16 has been another challenging year for the Trust's sustainability although the result of the Heritage Lottery Fund Polli:Nation bid has improved the financial forecast and improved our standing in the sector and the funding communities which should bode well for the future.

The Trust is now planning two to three years ahead to ensure that work programmes and business planning adopts a long term and balanced approach to sustainability whilst continuing to serve the core business and the charitable objectives of the Trust.

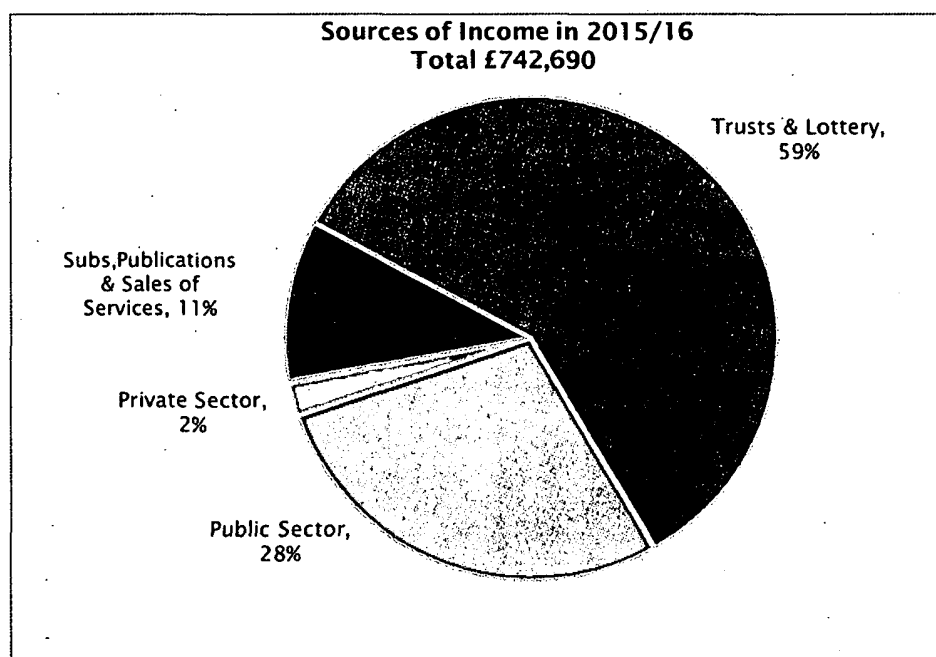
### Financial review

The Trust had a total income for the year of £742.6k. Despite the difficult economic climate over the last year the net operating result for the year was a surplus of £63k for unrestricted funds.

In 2015/16 the Trust continued to aim for a consistent and positive approach to new fundraising despite operating in an environment of continued austerity, reorganisation and difficult economic circumstances.

In tough economic conditions for the coming year financial sustainability remains the key focus for the Trust while meeting its new challenges head on. The main challenges for the Trust include:

- to maintain healthy cash balances; forecasts will continue to be carefully monitored and prompt invoicing and payment management will remain critical to ensure cash balances are not under stress.
- the local authorities' reorganisations and cuts in children's services across England and Wales and a radical impact on the funding climate in which schools and early settings operate.

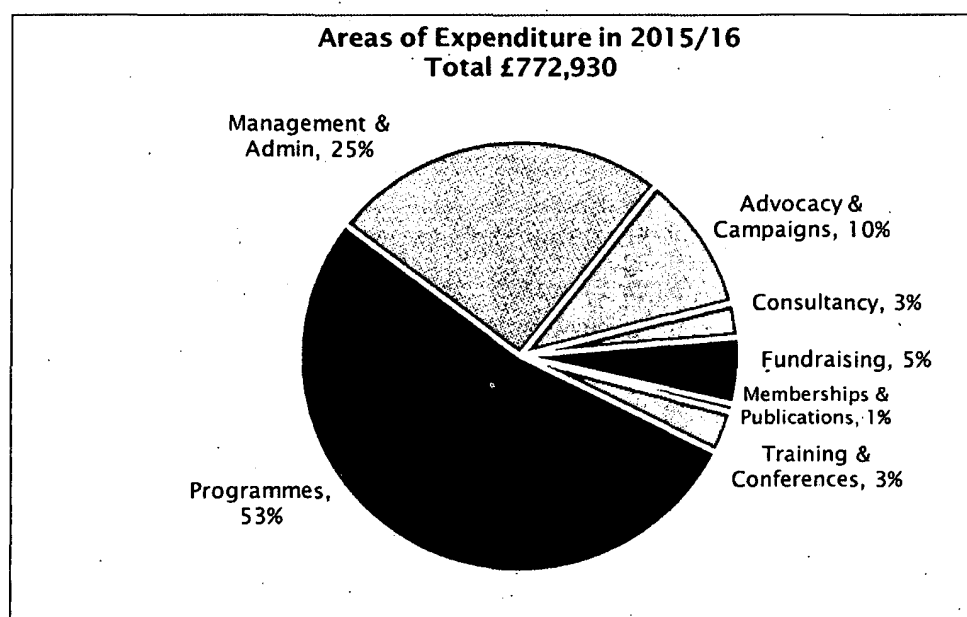


At a time when the financial pressures on charities are intensifying the Trust's financial sustainability is a top priority. At the start of the year the Trust undertook a review of its operating expenditure, including staff costs, to minimise any potential draw on its general fund reserves in order to fund its operational activity during the year.

In order to be competitive and to have the adaptability and tenacity to sustain and develop our work in an increasingly challenging environment, the Trust continues to focus on new project development.

The main financial strategy for the coming year is to prioritise, manage and monitor our finance base, taking account of the financial climate and the constraints it may place on our financial stability.

Activity 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.



The Trust will continue to operate efficiently and effectively, carrying out a risk assessment 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, therefore we should have sufficient resources to continue as a going concern.

## 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 no less than six months operational expenditure.

The budgeted operational expenditure for 2016/17 is £601k. The Trust's free undesignated reserves at 31st March 2016 were £397k representing 7.9 months of operational expenditure.

Over the last three years the Trust has had to adapt its business model in response to the challenges it continues to face during the current economic difficulties.

The Trust undertook a cost review in 2015/16 and restructured in order to make further efficiency savings and reduce its operating costs and commitments.

Following on from the review further work has been undertaken and as a result the Trustees have decreased designated funds just to cover the following cost commitments:

Operating expenditure commitments	£140k
Marketing and communication	£1k
Research and development	£5k
Contingency	£15k
<b>Total designated funds</b>	<b>£161k</b>

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 movements in funds are detailed in Note 20 to the Financial Statements.

## Plans for future period

### Profile and promotion

The revised LTL membership offer is continuing to drive up interest in Trust products and services, in particular the free membership offer continues to be well received although there has not been an increase in numbers this financial year.

Campaign projects such as National School Grounds Week continue to be delivered but on a lower level and using more in the way of in-house expertise rather than expensive contracting.

The new Basic Need campaign is gaining momentum and it is anticipated that new partnerships will continue to form for the Trust as a result.

Ongoing improved public profile through print media and social media continues to ensure that the Trust is punching above its weight in terms of visibility and credibility.

### Partnerships and promotion

In addition to fostering relationships with industry partners to promote LTL's mission and expertise, the Trust will continue 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, the Tree Council Panel and the Sowing the Seeds Network in London.

The Trust will continue to expand its partnerships to include links with organisations with expertise in planned pieces of work such as the dementia and healthcare work. Key new partnerships in this year include that with the National Council for Youth Services, the YMCA and the International Tree Federation for the development of the Our Environment Our Future bid, the ten national parks and the Campaign for National Parks for the Green Social Care bid.

This year has also seen project explorations with organisations such as Heathrow and High Speed Rail 2 focusing on schools directly impacted by such development.

### Inspiration and enabling for schools and settings

With the ongoing stabilisation and refreshment of our membership offer we will be continuing to promote all levels with schools, settings and outdoor professionals to make this a completely sustainable source of income for the charity.

As a result of the great results from the Lead Teacher programme, LTL will continue to run these sessions in Scotland.

In the coming year we will continue to promote our 'Good School Playground Guide' and the "Playground Revolution" film-based CPD resource with associated discussion notes to help

playground supervisors and support staff to introduce and manage more creative forms of outdoor play, and develop an online resource for staff looking to develop their outdoor space.

In Scotland we continue to accredit Outdoor Learning CLPL (Career Long Professional Learning) via the General Teaching Council for Scotland.

### **Programmes**

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 and more recently social care practitioners.

A range of programmes are being developed across the UK with a strong focus on partnership working across agencies and sectors to ensure a cohesive offer and value for money. Systems are in place to prioritise programmes according to current demand, need and political support. Programmes that do not meet current identified priorities will be 'back seated' for the time being as the focus needs to be on those projects that can contribute to the Trust's sustainability.

The Heritage Lottery funded Polli:Nation project will form a significant part of the LTL and GfL teams' work over the next 3 years. We will use this project as a platform through which to promote the benefits of nature conservation in schools and expect that it will generate new work opportunities from schools that are inspired by the project materials and case studies.

The Scottish Government funded play project formed a significant part of the Scottish team's work. We used this as a platform through which to promote the benefits of natural play in schools and it has generated new work opportunities, both through new build programmes and with existing schools that are inspired by the project materials and case studies.

The programme completed year two of a strand focusing on developing play provision without the stimulus of significant landscape changes.

### **People and business services**

The Trust started the 2015/16 year with a very tightly focused team. It plans to maintain the strategy of securing full cost recovery through a range of income generating activities from grant funded programme delivery, fees for services and sales of products although the emphasis will continue to be on the delivery of programmes.

The successful implementation of a range of new programme based initiatives will be critical if we are to meet the new challenges of the next period, as will the continuing development of our other income generation activity.

Alongside effective fundraising for new programmes, an ongoing assessment of capacity will inform projected cash flow and monitor when a 'tipping point' is reached which will demand the provision of additional operational management. This will be a key threshold for the charity and will require careful management if sufficient numbers of bids are successful.

### **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), in Wales as LTL Cymru.

This is the 26th year of operation of Learning through Landscapes, the 21st year of operation of Grounds for Learning, and the 9<sup>th</sup> 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 executive director. The executive director, together with the management team, meets bi-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 31/03/16 the Trust employs 20 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:

Executive Director & Company Secretary	Juno Hollyhock
Hon Company Treasurer	Jonathan Ferguson
GFL Director	Alison Motion
Fundraising Manager	Chloe Atkins
Finance Manager	Irina Godfrey
Operations Manager	Mary Jackson
Business Services Manager	Dawn Ayling



## **Our volunteers**

The Trust is very involved in the community and relies on voluntary help and benefits from the support of ten 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 during the year were The Scottish Government Play Programme, Greener Grounds funded by ExxonMobil and The John Laing School Grounds Awards 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. 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;
- 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.

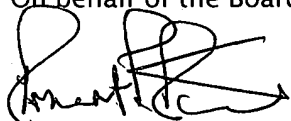
### Auditors

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 LLP for the 2015/16 year audit. A resolution will be proposed at the Annual General Meeting to re-appoint them for audit of the 2016/17 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:



**Sir Bob Reid**  
Trustee

Date: 7th September 2016

## **Independent Auditor's Report to the trustees and members of The Learning through Landscapes Trust**

We have audited the financial statements of The Learning through Landscapes Trust for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and its 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement [set out on page 16-17], 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.

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 regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

### **Opinion on financial statements**

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 2016, and of its incoming resources and application of resources, including its income and expenditure, 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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

- the charitable company has not kept proper and adequate accounting records 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.

Wilkins Kennedy LLP

Bruce Elkins FCA

Senior Statutory Auditor

For and on behalf of:

Wilkins Kennedy LLP, Statutory Auditor

Templars House

Lulworth Close

Chandlers Ford

Hampshire

SO53 3TL

Date: 14th September 2016

Wilkins Kennedy LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

## Statement of Financial Activities For the year ended 31 March 2016

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

	Note	General Funds	<u>Unrestricted</u> Designated Funds	<u>Restricted</u> Funds	Total 2016 £	Total 2015 £
		£	£	£		
<b><u>Incoming resources</u></b>						
Incoming resources from donations and legacies	2	385	-	-	385	23,835
Incoming resources from charitable activities	3	108,808	-	632,237	741,045	794,490
Incoming resources from investments	4	1,260	-	-	1,260	1,790
<b>Total incoming resources</b>		<b>110,453</b>	<b>-</b>	<b>632,237</b>	<b>742,690</b>	<b>820,115</b>
<b><u>Resources expended</u></b>						
Cost of charitable activities	5	47,444	-	725,486	772,930	927,727
<b>Total resources expended</b>		<b>47,444</b>	<b>-</b>	<b>725,486</b>	<b>772,930</b>	<b>927,727</b>
<b>Net movement in funds</b>		<b>63,009</b>	<b>-</b>	<b>(93,249)</b>	<b>(30,240)</b>	<b>(107,612)</b>
<b>Funds Internal transfers</b>	<b>20</b>	<b>(2,000)</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Reconciliation of Funds</u></b>						
Total funds brought forward		336,072	159,000	177,452	672,524	780,136
<b>Total funds carried forward</b>	<b>20</b>	<b>397,081</b>	<b>161,000</b>	<b>84,203</b>	<b>642,284</b>	<b>672,524</b>

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 23 to 33 form part of these financial statements.

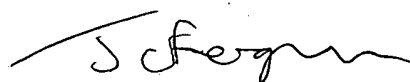
**Balance Sheet as at 31 March 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	9	420	885
Investments	10	2	2
<b>Total fixed assets</b>		<b>422</b>	<b>887</b>
<b>Current assets</b>			
Stocks	11	362	250
Debtors	12	161,576	75,304
Cash at bank		612,258	668,110
		<u>774,196</u>	<u>743,664</u>
<b>Creditors: amounts falling due within one year</b>	13	<b>(132,334)</b>	<b>(72,027)</b>
<b>Net current assets</b>		<b>641,862</b>	<b>671,637</b>
<b>Net assets</b>		<b>642,284</b>	<b>672,524</b>
<b>Unrestricted funds</b>			
Designated funds	20	161,000	159,000
General funds	20	397,081	336,072
		<u>558,081</u>	<u>495,072</u>
<b>Restricted Funds</b>	20	84,203	177,452
<b>Total Funds</b>	19	<b>642,284</b>	<b>672,524</b>

The financial statements were approved and authorised for issue by the Board of Trustees on 7/9/2016 and signed on their behalf by:



**Sir Bob Reid**  
Trustee



**Jonathan Ferguson**  
Treasurer

The notes on pages 23 to 33 form part of these financial statements.

Company Registration Number 02485660

**Cashflow Statement for the year ended 31 March 2016**

	2016 £	2015 £
<b>Net cash (outflow)/inflow from operating activities</b>	(57,112)	(57,985)
<b>Returns on investments and servicing of finance</b>		
Interest received	1,260	1,790
<b>Capital expenditure and financial investment</b>		
Payments to acquire tangible fixed assets	-	(515)
<b>Increase/(decrease) in cash in the year</b>	(55,852)	(56,710)
<b>Net cash resources at 1 April 2015</b>	668,110	724,820
<b>Net cash resources at 31 March 2016</b>	612,258	668,110

**Notes to Cashflow Statement**

	2016 £	2015 £
<b>Reconciliation of net (outgoing)/incoming resources to net cash inflow/(outflow) from operating activities</b>		
Net (outgoing)/incoming resources	(30,240)	(107,612)
(Increase)/decrease in debtors	(86,271)	47,345
Increase/(decrease) in creditors	60,307	3,841
Depreciation	465	465
Interest received	(1,260)	(1,790)
(Increase)/decrease in stock	(113)	(234)
<b>Net cash inflow/(outflow) from operating activities</b>	(57,112)	(57,985)

	2016 £	Cashflow £	2015 £
<b>Analysis of changes in net cash resources</b>			
<b>Cash at bank and in hand</b>	612,258	(55,852)	668,110

## Notes to the Financial Statements for the year ended 31 March 2016

### 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 2016. 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, there is certainty of receipt 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 4.

**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.

**q) 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**

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>Voluntary income</b>				
Donations	385	-	385	4,335
Rent in kind	-	-	-	19,500
<b>Total incoming resources from donations and legacies</b>	<b>385</b>	<b>-</b>	<b>385</b>	<b>23,835</b>

In 2016 all £385 (2015: £23,835) of donations and legacies income was attributable to unrestricted income funds.

**3. Analysis of incoming resources from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Income from consultancy and other fees	42,197	-	42,197	57,130
Membership and Publications income	8,899	-	8,899	15,062
Training and conference income	32,788	-	32,788	55,918
Programme funding	24,924	632,237	657,161	666,380
<b>Total charitable activity income</b>	<b>108,808</b>	<b>632,237</b>	<b>741,045</b>	<b>794,490</b>

The incoming resources from charitable activity were £741,044 (2015: £794,490) of which £108,807 (2015: £138,611) were for unrestricted funds and the balance of £632,237 (2015: £655,879) was for restricted funds.

#### 4. Analysis of incoming resources from investments

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Bank interest	1,260	-	1,260	1,790
<b>Total investment income</b>	<b>1,260</b>	<b>-</b>	<b>1,260</b>	<b>1,790</b>

In 2016 all £1,260 (2015: £1,790) of investment income was attributable to unrestricted income funds.

#### 5. Analysis of costs of charitable activities

	Project Awards £	Other Direct Costs £	Allocation of Support Costs £	Total 2016 £	Total 2015 £
Consultancy and other fees	-	24,592	8,603	33,195	52,662
Membership and Publications	-	4,868	1,833	6,701	10,770
Training and Conferences	-	22,569	10,124	32,693	59,641
Programmes	55,386	491,883	141,297	688,566	789,291
Other costs	-	7,016	4,759	11,775	15,363
<b>Cost of charitable activities</b>	<b>55,386</b>	<b>550,928</b>	<b>166,616</b>	<b>772,930</b>	<b>927,727</b>

All costs of charitable expenditure related to restricted funds apart from £47,444 (2015: £141,476) of expenditure which related to unrestricted funds.

Project Award costs were paid to 26 schools and settings throughout the UK.

#### Analysis of other costs

	2016 £	2015 £
Legal and Professional fees	13	13
Audit fees	4,734	4,638
Cost of trustee meetings	2,270	1,849
Allocation of support costs	4,758	8,863
<b>Total governance costs</b>	<b>11,775</b>	<b>15,363</b>

## 6. Apportionment of Support Costs

	Consultancy & other Fee Costs £	Membership & Publications Costs £	Training & Conferences Costs £	Programme Costs £	Governance Costs £	Total 2016 £	Total 2015 £
Premises	365	76	449	5,741	228	6,859	20,942
Travel	60	12	74	941	37	1,124	2,143
Central Services	5,705	1,187	7,014	89,761	3,568	107,235	159,591
Marketing and Communications	1,054	262	851	22,401	48	24,616	42,670
Information Technology	1,400	291	1,721	22,029	876	26,317	25,166
Depreciation	20	5	16	424	1	466	465
<b>Total Support Costs</b>	<b>8,604</b>	<b>1,833</b>	<b>10,125</b>	<b>141,297</b>	<b>4,758</b>	<b>166,617</b>	<b>250,977</b>

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

	2016 £	2015 £
Wages and salaries	385,764	400,208
Social security costs	31,228	33,095
Pension costs	16,262	11,410
<b>Total Staff Costs</b>	<b>433,254</b>	<b>444,713</b>

	2016	2015
<b>Average number of employees</b>	<b>20</b>	<b>19</b>
<b>Average full time equivalent</b>	<b>14</b>	<b>14</b>

No employee earned more than £60,000 per annum in 2015/16 and in 2014/15.

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

No remuneration was paid to, or waived by, any trustee during the year (2015: £ nil) (as per note 15).

The total employee benefits of the key management personnel of the Trust were £169,354 (2015: £177,759).

## 8. Pensions

The Trust makes contributions to the employees' personal defined contribution pension schemes. The total pension costs for the year were £16,262 (2015: £11,410).

## 9. Tangible Fixed Assets

	Office Equipment £
<b>Cost</b>	
At 1 April 2015	24,219
Additions	
Disposals	
<b>At 31 March 2016</b>	<b>24,219</b>
<b>Accumulated depreciation</b>	
At 1 April 2015	23,334
Charge for the year	465
Depreciation on disposals	
<b>At 31 March 2016</b>	<b>23,800</b>
<b>Net book value at 31 March 2016</b>	<b>420</b>
Net book value at 31 March 2015	885

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

	2016 £	2015 £
Stocks of literature and visual materials for resale	362	250

## 12. Debtors

	2016 £	2015 £
Trade debtors	147,099	59,898
Amounts due from subsidiary undertaking	5,810	5,797
Other debtors	250	250
Prepayments & accrued income	8,417	9,360
<b>Total</b>	<b>161,576</b>	<b>75,305</b>

All amounts are due within one year.

**13. Creditors: amounts falling due within one year**

	2016	2015
	£	£
Trade Creditors	55,886	21,706
Taxation and social security	12,559	21,267
Other creditors	6,406	1,820
Accruals & deferred income	57,483	27,234
<b>Total</b>	<b>132,334</b>	<b>72,027</b>

**Deferred income analysis:**

Opening balance	21,149	17,685
Income received during the year	761,263	823,579
Income recognised in the SoFA	(742,690)	(820,115)
<b>Closing balance</b>	<b>39,722</b>	<b>21,149</b>

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 £3,979 (2015: £4,206) 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 (2015: £ nil). Expenses totalling £739 (2015: £711) were reimbursed to three Trustees (2015: to two Trustees) solely for travel costs incurred in attending meetings.

**16. Capital commitments**

There were no capital commitments at either 31 March 2016 or 31 March 2015.

**17. Operating leases**

As at 31 March 2016, the Trust had annual commitments under non-cancellable operating leases as set out below:

	2016	2015
	£	£
<b>Operating leases which expire</b>		
In one year	5,680	9,436
In two to five years	4,163	3,194
More than five years	198	-
<b>Total</b>	<b>10,041</b>	<b>12,630</b>

**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**

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Fixed assets	421	-	421	887
Net current assets	557,660	84,203	641,863	671,637
<b>Net assets by Fund</b>	<b>558,081</b>	<b>84,203</b>	<b>642,284</b>	<b>672,524</b>

**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.

	01-Apr 2015 £	Incoming Resources £	Outgoing Resources £	Transfers £	31-Mar 2016 £
<b>Restricted funds:</b>					
Polli:Nation	0	258,534	(258,534)		0
Nurturing Nature (Esmee Fairbairn)	45,247	34,644	(78,261)		1,630
Grounds For Learning (SNH)	0	66,144	(66,144)		0
SG Secondary School Play	0	61,783	(54,783)		7,000
Fruit-Full Communities	0	55,972	(14,332)		41,640
Living Through Landscapes -Develop	0	50,000	(50,000)		0
SG Play Project	44,000	0	(44,000)		0
Wm Grant Landscape Design support	43,757	0	(30,573)		13,184
EGG	0	29,475	(17,197)		12,278
Living Through Landscapes	0	25,226	(16,755)		8,471
John Laing School Grounds Awards	25,000	0	(25,000)		0
Inspiring Scotland Play projects	2,499	21,662	(24,161)		0
Aberdeen Greenspace Grant Funding	0	15,200	(15,200)		0
Fostering Outside Play	12,585	1,500	(14,085)		0
Grounds for Discovery	2,500	9,097	(11,597)		0
Scottish small grant projects	0	2,000	(2,000)		0
Grounds for Change Southwark	1,864	0	(1,864)		0
Growing Potential (Southampton)	0	1,000	(1,000)		0
<b>Total restricted funds</b>	<b>177,452</b>	<b>632,237</b>	<b>(725,486)</b>		<b>84,203</b>
<b>Unrestricted funds:</b>					
<u>Designated funds:</u>					
Operating expenditure commitments	140,000	-	-	-	140,000
Research and development	3,000	-	-	2,000	5,000
Marketing, promotion & communication	1,000	-	-	-	1,000
Contingency	15,000	-	-	-	15,000
<u>General funds</u>	<u>336,072</u>	<u>110,453</u>	<u>(47,444)</u>	<u>(2,000)</u>	<u>397,081</u>
<b>Total unrestricted funds</b>	<b>495,072</b>	<b>110,453</b>	<b>(47,444)</b>	<b>-</b>	<b>558,081</b>
<b>Total funds</b>	<b>672,524</b>	<b>742,690</b>	<b>(772,930)</b>	<b>-</b>	<b>642,284</b>

**Purpose of Restricted funds:**

Restricted funds are grants and donations given for specific purposes.

**Polli:Nation**

The restricted grant funding received for delivery of the Polli:Nation project nationally from a Heritage Lottery Fund for the first of the three years project from April 2015 to September 2018 paid in arrears.

**Nurturing Nature**

Mainly funded by the Esmée Fairbairn Foundation and Glasgow City Council 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 / carers

**Grounds for Learning (SNH)**

SNH provides funding for GfL to provide a wide range of support to help schools and early years settings develop their outdoor learning and play. This includes providing 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.

**Scottish Government Secondary School Project**

The Scottish Government Secondary School Play Project is a project to demonstrate innovative new approaches to play landscapes and practices in one Scottish secondary school. Bathgate Academy in West Lothian was the successful school, and the work there has transformed their quad area. This was a "test of change" model for the government, and was based on our previous research into contemporary play provision in secondary schools, with a view to improving and widening play experiences for 11-18 year olds in Scotland.

**Fruit-full Communities**

A new programme that began in January 2016, it is 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 restricted funding is carried forward to 2016/17 year for specific activities that will take place.

**Living Through Landscapes – Development**

£50,000 was received from the Big Lottery 'Accelerating Ideas: An Ageing Society' funding stream to pay for the development of a large scale project transforming the outside spaces at 30 dementia settings across the UK. Building on the success of a pilot project at the AgeUK day centre in Herne Bay this project was successful in securing funding for 2016-19.

**Scottish Government Play project**

The final funding of £44,000 from the Scottish Government Play project to cover some evaluation, final school meetings, final school site finish off, and website advice in 2015/16.

**Wm Grant Landscape Design support**

We have received restricted funding to support our Landscape Designer post for the period March 2015 to June 2016. The appropriate amount of funding was carried forward for 2016/17.

**Enterprise Growing Garden (EGG)**

Since September 2015 we have received restricted funding from City Bridge Trust for a programme to use school grounds to nurture the entrepreneurs of tomorrow. With the support of a local business mentor, children are growing food in school grounds, and then selling on to local markets. The project operates in London and will be ongoing through 2016/17.

**Living Through Landscapes**

This is restricted funding for a new project 'Living Through Landscapes,' which started in January 2016 and nationwide, received funding from Big Lottery 'Accelerating Ideas – An Ageing Society' and has carried forward to 2016/17 for project activities



**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. For the first time this year the project has supported schools outside of London and is focusing on hands-on construction projects in Portsmouth schools.

**Inspiring Scotland Play projects**

Projects funded by Inspiring Scotland were to address the Play Strategy action point 7.5; to audit current levels of community access to school grounds. This completed with the publication of "Play Out of Hours" toolkit.

Inspiring Scotland have also funded a "Dad's Play project" based on the Nurturing Nature project but for Dads only as this is the Year of the Dad.

**Aberdeen Greenspace Grant Funding**

For design and build of two playgrounds in Aberdeen, and supporting the school to implement the new school playground programme. Build will take place Summer 2016. To be completed by end October 2016.

**Fostering Outside Play**

Fostering Outside Play is being piloted in Wales to support foster carers and social care practitioners to use local natural places to improve outcomes for looked after children. The project was funded by the Welsh Government, The Waterloo Foundation and The Dulverton Trust. We are seeing a significant positive impact on the wellbeing of participants. We are currently seeking funds to expand the project reach.

**Grounds for Discovery**

Working in Partnership with Age UK we are piloting this initiative to develop designs and activities to support dementia units to utilise their outside space to improve outcomes for their clients.

**Scottish small grant projects**

Forestry Commission Scotland grant funding for the 'Log Finder' project delivery.

**Grounds for Change Southwark**

This three year action research project is to evaluate the impact of embedding frequent, high quality outside learning in schools on the attainment of primary school children in the London Borough of Southwark.

**Growing Potential (Southampton)**

Growing Potential is an initiative to introduce horticulture and food growing activities to pupil referral units and pupils excluded or at risk of exclusion from school. The aim of the project is to engage children and young people in their education through hands-on experiential learning. This is currently being piloted at the Compass Centre in Southampton.

**Purpose of Designated funds:****Operating expenditure commitments fund**

This fund represents the Trust's total staff cost and lease commitments as at the year end.

**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.

## **21. Transition to SORP 2015 (FRS102)**

This is the first year the charity has presented its results under the Charities SORP (FRS 102). The last financial statements under the UK GAAP were the year ended 31 March 2015. The date of transition to FRS 102 was 1 April 2014. The changes in accounting policies have no impact to the surplus/(deficit) for the year ended 31 March 2015, and the total net assets as at 1 April 2014 and 31 March 2015 between UK GAAP as previously reported and FRS 102.

## **22. Control**

The controlling parties are the trustees listed on page 2.