



The Learning through Landscapes Trust

(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements for the year ended 31 March 2017

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	SC038890
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	Juno Hollyhock, resigned 17/05/2017 Carley Sefton appointed as from 04/08/2017
Company Secretary	Juno Hollyhock, resigned 04/08/2017 Carley Sefton appointed as from 04/08/2017
Treasurer	Jonathan Ferguson
Registered Office	Ground Floor, F Block, Clarendon House Monarch Way Winchester, Hampshire SO22 5PW
Telephone Number	01962 846258
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Website Address	www.ltl.org.uk
Auditors	Wilkins Kennedy LLP Chartered Accountants & Statutory Auditors Templars House Lulworth Close Chandlers Ford, Hampshire SO53 3TL
Principal Bankers	Bank of Scotland 33 Old Broad Street London BX2 1LB
Solicitors	Bates, Wells and Braithwaite Cheapside House 138 Cheapside London EC2V 6BB

Trustees' Report for year ended 31st March 2017

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 31st March 2017 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



2016/17 has been a year of growth for Learning through Landscapes. As well as delivering all of our large scale programmes – Polli:Nation, Fruit Full Communities and Living Through Landscapes – we have also become distributors for the Postcode Local Trust which is funded by the People's Postcode Lottery. This means that we are able to provide schools with direct training support and a wide range of fantastic school grounds materials from our trusted suppliers.

Our reputation in the field of outdoor learning and experience continues to grow and we are constantly working with partners to champion the role of school grounds, and other outdoor spaces in people's lives. This means that we are working with policy makers to try and ensure that accessible spaces are protected and that schools and other settings make the best use of the outdoor estate.

Increasingly we are seeing a movement towards a healthier, happier nation through engagement with physical activity in the natural environment. We must not be complacent however; there is still much work to do to ensure that everyone has equal access to the outdoors.

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
ExxonMobil
Glasgow City Council
Groundwork UK
Hampshire County Council
INAK
Inspiring Scotland
Lloyds TSB Foundation
Postcode Local Trust
Scottish Natural Heritage (SNH)
Southampton City Council
Tesco Bags Of Help
The Balcombe Charitable Trust
The City Bridge Trust
The Heritage Lottery Fund
The John Laing Charitable Trust (JLCT)
The Royal Society of Wildlife 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
- furthering our work with young homeless people
- exploring how our offer can support young people with mental health problems
- demonstrating how the outside spaces of care settings for people living with dementia can be improved.

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 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?

We are the only UK charity specialising in outdoor learning and play in education. Our unrivalled knowledge and expertise is based on 27 years' experience of practical action and research. We aim to reach all schools and settings in England, Scotland and Wales. Our 22 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 continue 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 Hampton Court
- Defra Round Table – Reconnecting Children with Nature
- RSPB Annual awards evening
- Real World Learning Partnership Scotland
- Sowing the Seeds Network London
- National Parks Conference (New Forest)
- Learning Outside the Classroom – School Grounds Sector Partnership
- Learning Outside the Classroom Natural Environment Sector partnership
- Outdoors for All National Working Group and Strategic Research Group
- Section 77 Disposal of Playing Fields Panel
- Ofsted meeting with Early Years Inspection Team lead
- Natural England LOtC Working Group
- Play Safety Forum
- Children's Play Policy Forum
- British Tree Council Awards panel
- Real World Learning Partnership (Scotland)
- Sustainable Schools Alliance
- National Play Strategy conference – Scotland
- Education Scotland – Senior Education Officers and 3rd sector partners meeting re outdoor learning
- National Network for Outdoor Learning – Scotland
- Natural Connections launch event
- Landscape Institute President's event
- Campaign for National Parks function
- Learning for Sustainability, Education Scotland
- Scottish Natural Heritage Citizen Science meeting

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.

Feedback from users has meant that we have revised the way in which we present our web information to make it more accessible and user-friendly – this will be put into place in the 17/18 financial year.

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 continues to grow in all four nations 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 the accounts for our projects such as Polli:Nation, Living through Landscapes, Fruit Full Communities and Local School Nature Grants see 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. We also now work with partners in the young homelessness sector.

The Trust continued to hold a prominent role in several high profile partnerships during financial year 2016/17 including the Sowing the Seeds partnership 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 sat 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 national 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:

- Completing the work as an active member of the “Learning for Sustainability” working group with Education Scotland.
- Continuing to work with the Scottish Government on the Play Strategy for Scotland Action Plan, and to take part in the newly formed Play Council.
- Continued work with the GTCS (General Teaching Council for Scotland) to provide courses leading to professional recognition in outdoor learning.
- Being part of the organising group for the National Network for Outdoor Learning.

National School Grounds Week

We decided to discontinue National School Grounds Week this year as engagement has been tailing off and we are increasingly in competition with well funded campaigns such as Outdoor Classroom Day and the International School Grounds Month.

From now on we will be formally lending our support to both of these campaigns ongoing and will ensure that we not only align our own core messaging but will actively promote these activities.

LTL is now a formal funded partner with Unilever and the Project Dirt campaign to promote Outdoor Classroom Day in 2017.

1.3 Policy influence

LTL continues to be represented on the Section 77 Disposal of Playing Fields Panel. The Government’s reversal of the decision to move all schools to academy status by 2020 is positive but there still remains the issue that all new schools will be free schools and their disposals do not necessarily come under the auspices of the Section 77 Panel.

LTL is engaging with partners such as Fields in Trust to agree how best to combine resources and initiatives to promote the protection of school playing fields and greenspace ongoing.

In Scotland the Trust has been involved with a number of key policy initiatives, including the continued implementation of the Play Strategy Action Plan. LTL/GfL has completed the task of the working group for the ‘Learning for Sustainability’ recommendations. This has now led to the next phase of Learning for Sustainability – “Vision 2030+ Concluding report of the Learning for Sustainability National Implementation Group” *“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.”* We will now be working towards the recommendations.

1.4 Research and evaluation

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

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

The Polli:Nation programme is being delivered in conjunction with Imperial College London.

As at the end of the financial year we were awaiting confirmation of our involvement with a Wellcome Trust funded programme led by the Universities of Edinburgh and Miami looking at the impact of embodied cognition in the field of early years informal science learning.

LTL engages with the national Strategic Research Group for Learning in the Natural Environment – this enables us to align programme development with current research evidence as well as request support for the design of research elements in new and emerging work.

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.

This offer is now enhanced by the introduction of the Local School Nature Grants Postcode Local Trust grants programme funded by the People's Postcode Lottery which grant funds schools to access materials and training in their school grounds.

Training

In addition, we ran training sessions across the UK, predominantly in Scotland, for over 1322 teachers, parents and early years' practitioners covering a wide range of topics; from loose materials for play to woodland topics, to numeracy and literacy.

"A well led, inspiring workshop. Very much looking forward to the next!."
"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 in 2016-17, 31 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. Five courses have been running during the year, and the teachers from these will accredit during the summer term.

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 has spent time this financial year updating our best training resources and marketing them to new audiences. This has led to an increase in take up of the training offer of our core 12 training sessions.

We are currently seeking a partnership model to enable us to share and develop our training offer and create a world class multi-entry level framework that is accessible to all teachers and practitioners. We hope to begin work on this in financial year 17/18.

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. 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. We will also attend on site and give advice on how a school should go about developing their school grounds by means of an extended site visit.

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.

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 have continued to provide hands-on construction projects in Portsmouth schools where children's building projects have included bug hotels and story-telling chairs.

Nurturing Nature:

Children, Young People and Families Early Intervention Fund (CYPFEIF) – Third Sector Funding (Scotland)

We began our project in April 2014, funded by the Esmée Fairbairn Foundation, the Craignish 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. This year the funding transitioned to the CYPFEIF and Inspiring Scotland. 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

Enterprise Growing Gardens

Since September 2015 we have been offering a programme developing school grounds to nurture the organic entrepreneurs of tomorrow. Through seasonality, food miles, organic gardening and value added workshops, together with the support of a local business mentor; children are growing food in schools grounds and developing their entrepreneurial skills by selling their produce to local businesses, such as restaurants and cafes, as well as to the local community. 10 London schools have been involved in the project, which is funded by the City Bridge Trust.

Polli:Nation

Thanks to a Heritage Lottery Fund grant of £1.4million over 260 schools throughout the UK have been investigating which pollinating insects live in their grounds. Children from aged 3 to 19 undertake a citizen survey devised by our project partners and then upload the data to the OPAL (Open Air Laboratories) website before it is analysed. Supported by our accredited network pupils learn about the importance of pollinating insects and how they can help them increase by developing their school grounds, or a local site, by creating new habitats and food sources.

Fruit-full Communities

Beginning in January 2016, this 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. In the first year of the project young people at 10 YMCAs have learnt about the importance of trees and have designed and planted their own orchards. This hand-on project has been enjoyed by the young people involved and they have valued the opportunity to have an impact on what their outside space looks like and how it is used. It has really mattered to them!

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.

The project 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 third year of our three year grant programme.

Local School Nature Grants

Thanks to support from the Postcode Local Trust we are supporting 300 schools across England, Wales and Scotland with equipment and training grants.

'Hi-tech observation of playground social communication trajectories in children' (HOPSCoTCh)

Hopscotch is a research project being run by the University of Cambridge and asks the question "Can GPS tracking data be used as an objective measure of both healthy and atypical social interactions in childhood?" LTL's role has been liaising with the school to help them develop their grounds so that data could be recorded in two different playground settings.

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 outside more. The project is managed by INAK who are 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. Delivery of the individual sites will happen in the 17/18 financial year.

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

Trees for Schools

'Trees for Schools' is funded by Defra and delivered in partnership by the Woodland Trust. LTL is supporting the initiative by running the engagement programme to schools 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

2016/17 saw another year of improved financial stability and the trust is now able to focus on delivering high quality programmes and improving some of the systems and mechanisms that support these such as our website, our social media activity and our Customer Relationship Management tools.

Going into financial year 17/18 finances are looking positive and so 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

We started 2016/17 financial year 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.

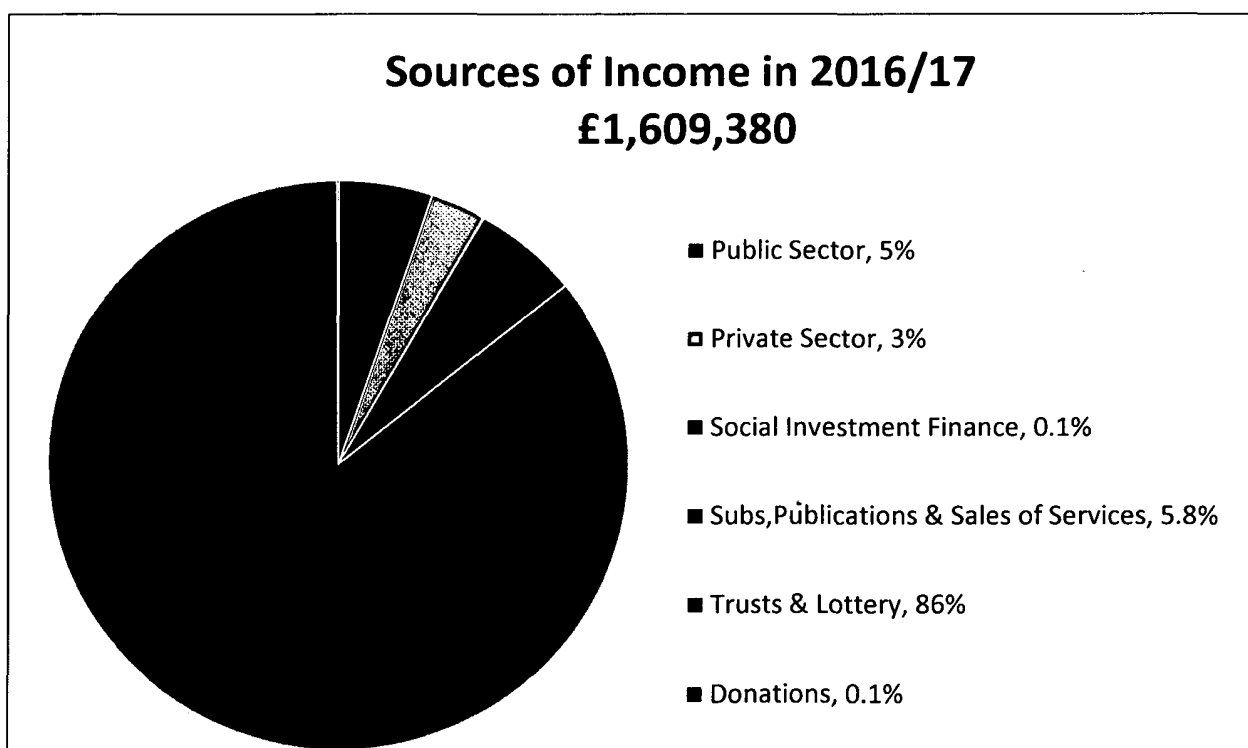
At the start of the year the Trust reviewed its operating expenditure, including staff costs, to minimise any potential draw on its general fund reserves in order to fund its operational activity throughout the year.

The successful fundraising of new developed programmes and increased targeted income in our core projects such as training, site visits and consultancy secured an overall surplus of £74.3k in unrestricted funds.

The net movement in funds during the year amounted to an increase of £350.4k made up of an increase of restricted funds of £276.1k and an increase in unrestricted funds of £74.3k.

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

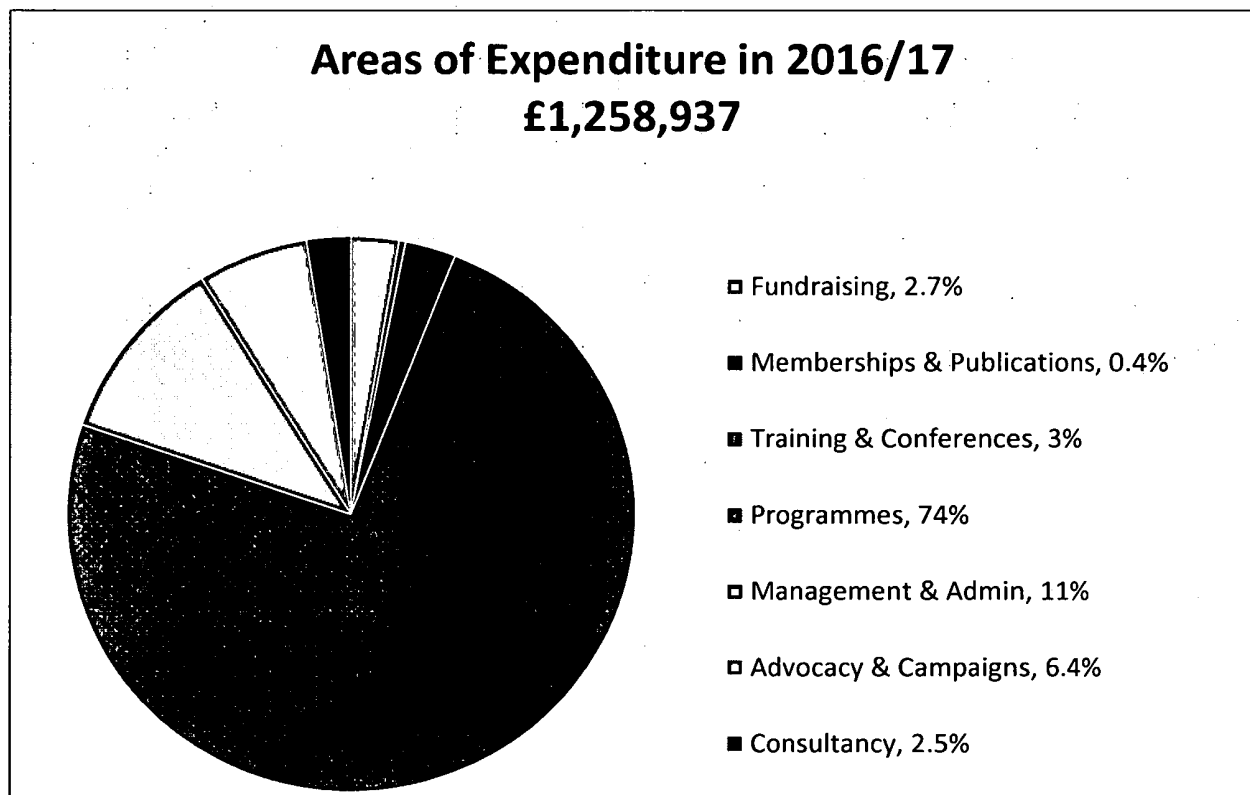
The Trust had a total income for the 2016/17 year of £1,609.3k sources from the following income streams:



At a time when the financial pressures on charities are intensifying the Trust's financial sustainability is 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 our core business activities.

During 2016/17 the Trust expenditure totalling £1,258.9k was allocated to the following operational areas:



The Trust held a total of £632.3k unrestricted reserves at 31 March 2017.

Due to tough political and economic conditions for the coming year financial sustainability remains the key priority for the Trust. Activities planned for 2017/18 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 2017/18.

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 budgeted operational expenditure for 2017/18 is £679k. The Trust's free undesignated reserves (General funds) at 31st March 2017 were £442.3k representing 7.8 months of operational expenditure.

During the last few years the Trust has had to adapt its business model in response to the challenges it has faced and will continue to do so during the on-going current economic difficulties. The Trust undertook a cost review in 2016/17 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 increased designated funds by £29k to cover the following cost commitments:

Operating expenditure commitments	£171k
Marketing and communication	£3k
Research and development	£1k
Contingency	£15k
Total designated funds	<u>£190k</u>

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 and we have been able to maintain numbers this financial year.

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. This has been supported by the new Local School Nature Grants programme which gives us higher visibility in schools as is evidenced by the high uptake of this grant scheme.

Ongoing work on the website and on our training offer will help to solidify this work.

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 new pieces of work such as the dementia and healthcare work. Key new partnerships in this year include that with the People's Postcode Lottery for the Local School Nature Grants project, the Foyer Federation supporting us with Fruit-full Communities, Youth Access for the proposed Walk and Talk project and GVA Bilfinger our corporate supporters for the Living Through Landscapes programme. This year has also seen continued 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.

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.

We are also promoting our publications 'Play Out' and 'Learn and Play Out' supporting early years settings and schools to audit and develop their outdoor spaces for improved outcomes.

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 four of our five year agreement with the GTCS.

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 and more recently social care practitioners.

A range of programmes is 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 funding 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 financial sustainability.

All programmes are designed to raise awareness of the benefits of the outdoors for a range of positive outcomes.

The Trust operates a comprehensive succession plan for programmes ensuring that new projects are in development in a timely way to pick up as other funding streams come to a close.

Where possible programmes are designed to have a mainstreaming element as part of their legacy ensuring that good practice learned from the project does not disappear and continues to inform policy and practice into the future.

People and business services

The Trust continued into the 2016/17 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 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 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 31/03/17 the Trust employs 22 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	Juno Hollyhock, resigned 17/05/17
Company Secretary	Juno Hollyhock, resigned 04/08/17 Carley Sefton appointed as from 04/08/2017
Company Treasurer	Jonathan Ferguson
GFL Director	Alison Motion
Development Manager	Chloe Atkins
Projects Manager	Mary Jackson
Finance Manager	Irina Godfrey
HR & Business 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 or settings during the year were, Greener Grounds funded by ExxonMobil, The John Laing School Grounds Awards Programme, the Heritage Lottery funded Polli:Nation 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.

The bulk of our grant giving activity in financial year 2017/18 will be through the People's Postcode Lottery funded Local School Nature Grants programme.

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;
- 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.

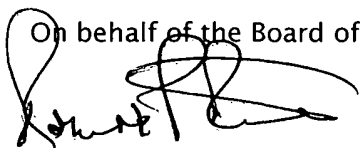
Auditors

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 2016/17 year audit. A resolution will be proposed at the Annual General Meeting to re-appoint them for audit of the 2017/18 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: 05.09.2017

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 2017 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 18], 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.

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 2017, 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: *20 September 2017*

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 2017

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

		<u>Unrestricted</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	Note	General Funds	Designated Funds	Funds	2017	2016
		£	£	£	£	£
<u>Incoming resources</u>						
Incoming resources from donations and legacies	2	1,768	-	-	1,768	385
Incoming resources from charitable activities	3	104,207	-	1,502,341	1,606,548	741,045
Incoming resources from investments	4	1,064	-	-	1,064	1,260
Total incoming resources		107,039	-	1,502,341	1,609,380	742,690
<u>Resources expended</u>						
Cost of charitable activities	5	32,784	-	1,226,153	1,258,937	772,930
Total resources expended		32,784	-	1,226,153	1,258,937	772,930
Net movement in funds		74,255	-	276,188	350,443	(30,240)
Funds Internal transfers	20	(29,000)	29,000	-	-	-
<u>Reconciliation of Funds</u>						
Total funds brought forward		397,081	161,000	84,203	642,284	672,524
Total funds carried forward	20	442,336	190,000	360,391	992,727	642,284

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 24 to 33 form part of these financial statements.

Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	9	1,139	420
Investments	10	2	2
Total fixed assets		1,141	422
Current assets			
Stocks	11	111	362
Debtors	12	210,488	161,576
Cash at bank		994,096	612,258
		<u>1,204,695</u>	<u>774,196</u>
Creditors: amounts falling due within one year	13	(213,108)	(132,334)
Net current assets		991,587	641,862
Net assets		992,728	642,284
Unrestricted funds			
Designated funds	20	190,000	161,000
General funds	20	442,336	397,081
		<u>632,336</u>	<u>558,081</u>
Restricted Funds	20	360,392	84,203
Total Funds	19	992,728	642,284

The financial statements were approved and authorised for issue by the Board of Trustees on 5 September 2017 and signed on their behalf by:



Sir Bob Reid
Trustee



Irina Godfrey
Finance Manager

The notes on pages 24 to 33 form part of these financial statements.

Company Registration Number 02485660

Cashflow Statement for the year ended 31 March 2017

	2017 £	2016 £
Net cash (outflow)/inflow from operating activities	382,122	(57,112)
Returns on investments and servicing of finance		
Interest received	1,064	1,260
Capital expenditure and financial investment		
Payments to acquire tangible fixed assets	(1,348)	-
Increase/(decrease) in cash in the year	381,838	(55,852)
Net cash resources at 1 April 2016	612,258	668,110
Net cash resources at 31 March 2017	994,096	612,258

Notes to Cashflow Statement

	2017 £	2016 £
Reconciliation of net (outgoing)/incoming resources to net cash inflow/(outflow) from operating activities		
Net (outgoing)/incoming resources	350,443	(30,240)
(Increase)/decrease in debtors	(48,912)	(86,271)
Increase/(decrease) in creditors	80,774	60,307
Depreciation	628	465
Interest received	(1,064)	(1,260)
(Increase)/decrease in stock	251	(113)
Rounding	2	0
Net cash inflow/(outflow) from operating activities	382,122	(57,112)

	2017 £	Cashflow £	2016 £
Analysis of changes in net cash resources			
Cash at bank and in hand	994,096	381,838	612,258

Notes to the Financial Statements for the year ended 31 March 2017

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 2017. 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, the 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.

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 2017 £	Total 2016 £
Voluntary income				
Donations	1,768	-	1,768	385
Rent in kind	-	-	-	-
Total incoming resources from donations and legacies	1,768	-	1,768	385

In 2017 all £1,768 (2016: £385) of donations and legacies income was attributable to unrestricted income funds.

3. Analysis of incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Income from consultancy and other fees	48,734	-	48,734	42,197
Membership and Publications income	6,325	-	6,325	8,899
Training and conference income	43,128	-	43,128	32,788
Programme funding	6,020	1,502,341	1,508,361	657,161
Total charitable activity income	104,207	1,502,341	1,606,548	741,045

The incoming resources from charitable activity was £1,606,548 (2016: £741,045) of which £104,207 (2016: £108,808) was for unrestricted funds and the balance of £1,502,341 (2016: £632,237) was for restricted funds.

4. Analysis of incoming resources from investments

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Bank interest	1,064	-	1,064	1,260
Total investment income	1,064	-	1,064	1,260

In 2017 all £1,064 (2016: £1,260) 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 2017 £	Total 2016 £
Consultancy and other fees	-	31,737	6,915	38,652	33,195
Membership and Publications	-	4,509	1,749	6,258	6,701
Training and Conferences	-	36,122	9,724	45,846	32,693
Programmes	81,195	933,635	142,620	1,157,450	688,566
Other costs	-	6,939	3,793	10,732	11,775
Cost of charitable activities	81,195	1,012,942	164,801	1,258,938	772,930

All costs of charitable expenditure related to restricted funds apart from £32,784 (2016: £47,444) of expenditure which related to unrestricted funds.

Project Award costs were paid to 88 schools and settings throughout the UK.

Analysis of other costs

	2017 £	2016 £
Legal and Professional fees	13	13
Audit fees	4,750	4,734
Cost of trustee meetings	2,176	2,270
Allocation of support costs	3,793	4,758
Total governance costs	10,732	11,775

6. Apportionment of Support Costs

	Consultancy & other Fee Costs £	Membership & Publications Costs £	Training & Conferences Costs £	Programme Costs £	Governance Costs £	Total 2017 £	Total 2016 £
Premises	367	103	560	7,189	242	8,462	6,859
Travel	87	24	132	1,695	57	1,995	1,124
Central Services	4,173	1,172	6,362	81,649	2,754	96,110	107,235
Marketing and Communications	1,257	163	1,112	31,783	73	34,389	24,616
Information Technology	1,008	283	1,537	19,724	665	23,217	26,317
Depreciation	23	3	20	580	1	628	466
Total Support Costs	6,915	1,748	9,723	142,620	3,792	164,801	166,617

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

	2017 £	2016 £
Wages and salaries	451,085	385,764
Social security costs	35,699	31,228
Pension costs	16,613	16,262
Total Staff Costs	503,397	433,254

	2017	2016
Average number of employees	21	20
Average full time equivalent	16	14

No employee earned more than £60,000 per annum in 2016/17 and in 2015/16.

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

No remuneration was paid to, or waived by, any trustee during the year (2016: £ nil) (as per note 15).

The total employee benefits of the key management personnel of the Trust were £222,517 to six managers (2016: £169,354 to five managers).

8. Pensions

The Trust makes contributions to the employees' personal defined contribution pension schemes. The total pension costs for the year were £16,612 (2016: £16,262).

9. Tangible Fixed Assets

	Office Equipment £
Cost	
At 1 April 2016	24,219
Additions	1,348
Disposals	
At 31 March 2017	25,567
Accumulated depreciation	
At 1 April 2016	23,800
Charge for the year	628
Depreciation on disposals	
At 31 March 2017	24,428
Net book value at 31 March 2017	1,139
Net book value at 31 March 2016	420

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

	2017 £	2016 £
Stocks of literature and visual materials for resale	111	362

12. Debtors

	2017 £	2016 £
Trade debtors	198,436	147,099
Amounts due from subsidiary undertaking	5,823	5,810
Other debtors	250	250
Prepayments & accrued income	5,979	8,417
Total	210,488	161,576

All amounts are due within one year.

13. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade Creditors	149,264	55,886
Taxation and social security	13,946	12,559
Other creditors	899	6,406
Accruals & deferred income	48,999	57,483
Total	213,108	132,334

Deferred income analysis:

Opening balance	39,722	21,149
Income received during the year	1,582,628	761,263
Income recognised in the SoFA	(1,609,380)	(742,690)
Closing balance	12,970	39,722

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 £3,410 (2015: £3,979) 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 (2016: £ nil). Expenses totalling £730 (2015: £739) were reimbursed to five Trustees (2016: to three Trustees) solely for travel costs incurred in attending meetings.

16. Capital commitments

There were no capital commitments at either 31 March 2017 or 31 March 2016.

17. Operating leases

As at 31 March 2017, the Trust had total commitments under non-cancellable operating leases as set out below:

	2017	2016
	£	£
Operating leases which expire		
In one year	16,297	5,680
In two to five years	5,272	4,163
More than five years	0	198
Total	21,569	10,041

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 2017 £	Total 2016 £
Fixed assets	1,141	0	1,141	421
Net current assets	631,195	360,392	991,587	641,863
Net assets by Fund	632,336	360,392	992,728	642,284

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 2016 £	Incoming Resources £	Outgoing Resources £	Transfers £	31-Mar 2017 £
Restricted funds:					
Polli:Nation	0	424,263	(424,263)		0
Living through Landscapes	8,471	342,114	(287,259)		63,326
Fruit-full Communities	41,640	213,005	(214,218)		40,427
Local School Nature Grants	0	200,000	(19,391)		180,609
Grounds for Learning (SNH)	0	73,192	(73,192)		0
Third Sector Fund	0	71,000	(71,000)		0
Tesco Bags of Help Funding	0	67,000	(20,027)		46,973
EGG	12,278	37,950	(33,568)		16,660
Wm Grant Landscape Design support	13,184	30,000	(34,385)		8,799
John Laing School Grounds Awards	0	25,000	(25,000)		0
IS: Play Strategy 7.5	0	11,000	(11,000)		0
Take me Out -Erasmus Funding	0	7,818	(4,220)		3,598
SG Secondary School Play	7,000	0	(7,000)		0
Nurturing Nature (Esmee Fairbairn)	1,630	0	(1,630)		0
Total restricted funds	84,203	1,502,342	(1,226,153)		360,392
Unrestricted funds:					
<u>Designated funds:</u>					
Operating expenditure commitments	140,000	-	-	31,000	171,000
Research and development	5,000	-	-	(2,000)	3,000
Marketing, promotion & communication	1,000	-	-	-	1,000
Contingency	15,000	-	-	-	15,000
<u>General funds</u>	<u>397,081</u>	<u>107,039</u>	<u>(32,784)</u>	<u>(29,000)</u>	<u>442,336</u>
Total unrestricted funds	558,081	107,039	(32,784)	-	632,336
Total funds	642,284	1,609,381	(1,258,937)	-	992,728

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 September 2018, paid in arrears. Elements of the project, including some of the grants to schools, will be carried into the next financial year (2017/18) as several of the schools choose to undertake work that is best carried out later in the year than initially planned.

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' and has carried forward funding for the project activities in 2017/18. These activities include the groundwork improvements of dementia settings which were due to external factors.

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 2016/17 financial year is carried forward to the 2017/18 year as the project year crosses the financial year and climate change has meant that planting of the orchards has been postponed until the new financial year.

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 between in 17/18. During the 2016/17 financial year we received restricted funds used to set-up the programme and employ programme staff the rest of the balance is carried forward to 2017/18 year activities.

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.

Tesco Bags of Help

The restricted funding balance of the Tesco Bags of Help funding programme set aside for the 2017/18 financial year delivery for the dementia homes outdoor improvements that will take place in the period April 2017 to March 2018.

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. The balance of the funding received in 2016/17 financial year is restricted to activities that will take place in the period to August 2017.

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.

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 Portsmouth with hands-on construction projects.

Inspiring Scotland Play projects

This year Inspiring Scotland funded a further tranche and continuation of the "Dad's Play project" based on the Nurturing Nature project, but for Dads only as this is the Year of the Dad.

Take Me Out – Erasmus Funding

Funded through the European Erasmus programme this project brings together four European countries to develop resources and training for early years practitioners. This is a two year programme that started in 2016/17 and will be continue into 2018/19.

Scottish Government (SG) Secondary School Project

The Scottish Government Secondary School Play Project completed this year. It aimed 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.

Nurturing Nature (Esmee Fairbairn)

We had a restricted funding balance for 2016/17 to finish project activities which we have completed and recognised during the year. This 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.

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.

Control

The controlling parties are the trustees listed on page 2.