

**COUNCIL FOR LEARNING  
OUTSIDE THE CLASSROOM**

**(A Charitable Company Limited by Guarantee)**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

**Company Number 06778701  
Registered Charity Number 1127802**

# **COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**

**(A Charitable Company Limited by Guarantee)**

## **Report of the Trustees for the year ended 31 March 2022**

The Trustees are pleased to present their annual Director's Report together with the financial statements of the charity for the year ended 31 March 2022 which are also prepared to meet the requirements for a Director's Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

### **Chair's Report**

Dear members and partners,

This was a year that continued to present ongoing challenges, marked by schools and providers still experiencing significant Covid related challenges and the furlough scheme ending. I must again acknowledge and give credit to our CEO and officers who, with limited time and resource over this period, still managed to strengthen our financial position through their astute and enterprising work in further developing the products and services we as a council provide.

We were delighted to start work with the Canal and River Trust in the West Midlands on an exciting project supporting schools to embed LOfC and connect with nature, with thanks to funding from the Green Recovery Challenge Fund.

Our Learning Beyond offer is fast becoming even more attractive to schools who are looking for support in designing a curriculum that utilises the school, local, national and international communities within which they operate and one that improves well-being, mental health, progress and achievement for young people. Our Quality Badge scheme remains the only universal accreditation for schools to satisfy themselves that providers they are planning to engage provide a standard of LOfC that meets the requirements laid down in national guidance.

So many thanks and gratitude to our CEO and officers for the passion, enthusiasm, as well as the determination and resilience shown in order to make sure young people in schools benefit from the enriching experience of learning beyond the walls of the traditional classroom. I have been privileged to hear of the excellent work teachers up and down the country undertake to bring topics and learning to life, meeting so many learning and well-being objectives in a creative and inspiring manner.

We remain committed to bringing all the LOfC sectors together and developing and implementing plans to support organisations who seek to strengthen learning beyond the classroom for all young people. All parents want the best teaching and curriculum excellence for their children. Therefore, our drive to help settings and schools demonstrate quality through the Quality Badge and the Learning Beyond schemes continues as a major focus of our work this year. Through these schemes we can help families with questions like 'Will my child be safe and healthy there? Will they be able to enjoy and flourish in the environment? Is the curriculum or programme innovative, exciting and creative, and are staff skilled, experienced and compassionate? Will my child learn, achieve and succeed? Will they be happy?'

As a charity, we continue to actively engage with members and stakeholders in a structured and transparent manner, to challenge and improve what's on offer in educational settings throughout the UK. We have shown, and will continue to show, that we care deeply about the experience children and young people have in their formative years, and we will work tirelessly to help settings provide a curriculum experience that includes high quality learning outside the classroom.

For all the sectors, and schools, we represent, we will continue to listen, soak up the ideas and solutions you put forward and blend these with the best practice from research, to ensure we deliver the very best of opportunities for our young people across all our schools and settings.



S Dool  
Chair

# **COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**

**(A Charitable Company Limited by Guarantee)**

## **Report of the Trustees for the year ended 31 March 2022**

### **Objectives and Activities**

The main aim of the Council for Learning Outside the Classroom (as stated in its Memorandum of Association) is:

**To promote and champion learning outside the classroom to enable all children and young people to benefit from increased opportunities for high-quality and varied educational experiences.**

CLOtC's mission is to ensure that EVERY child should have the opportunity to experience the world beyond the classroom walls as an essential part of learning and development, whatever their age, ability or background.

The Council wants to increase the number of young people accessing learning outside the classroom opportunities, increase their frequency and improve the quality of the experiences.

Our aims are to:

- Be a leading voice for learning outside the classroom
- Influence and improve learning outside the classroom policy and practice
- Raise the profile of learning outside the classroom and promoting its benefits
- Provide support for education and LOtC professionals, aiming for high quality learning outside the classroom that meets the needs of young people

The Council is built upon a partnership of stakeholders who have come together to further the principles of LOtC. This partnership gives us a unique foundation of support and knowledge and will empower us in the fulfilment of our aims.

The Council was set up in response to an Education Select Committee and to take forward the aims of the Learning Outside the Classroom Manifesto, and as such has previously articulated in its annual reports a range of responsibilities including the following: -

- Develop as the leading voice for learning outside the classroom;
- Influence learning outside the classroom policy and practice;
- Raise the profile of learning outside the classroom and promote the benefits;
- Consult with and represent the views of the wider LOtC partnership;
- Act as the consultative body for the development of policy and legislation;
- Drive an LOtC Action Plan;
- Maintain the cohesion of the LOtC partnership;
- Communicate with all stakeholders, and provide an open access website for all stakeholders and interested parties;
- Maintain an overview of learning outside the classroom and act to resolve common issues;
- Improve the quality of learning outside the classroom through the LOtC Quality Badge scheme;
- Provide support, aiming for high quality learning outside the classroom that meets the needs of young people;
- Commission and/or undertake research;
- Access funds and/or generate income to enable more young people to access learning outside the classroom;
- Provide strategic direction for the LOtC Quality Badge scheme and be the "awarding authority".

The challenges of the pandemic reinforced how under-resourced CLOtC is to perform this range of responsibilities.

During 21/22 we confirmed three core areas of CLOtC delivery - advocacy, training/CPD, and accreditation.

As capacity permits in 2022/23, the CEO will continue to work with the staff, Chair & Trustees, and partners, to focus on improvements and growth in each of these 3 core areas, and to identify and begin to secure the resources necessary to deliver our priorities.

The operations undertaken by the charity help it offer its activities to all. The Trustees confirm that they have complied with their duty under Section 17 of the 2011 Charities Act with regard to Public Benefit.

**COUNCIL FOR LEARNING  
OUTSIDE THE CLASSROOM (CLOtC)  
(A Charitable Company Limited by Guarantee)**

**Report of the Trustees for the year ended 31 March 2022 - continued**

The Council has a Board of Trustees which includes:

Eight Trustees directly elected by the membership. Four seats on the board will be permanently reserved for members drawn from the user constituency (for example, governors, parents, teachers). Four seats will be permanently reserved for members drawn from the provider constituency (for example, providers of creative experiences, adventurous activities).

No new appointments are being made at the 2022 AGM.

**Achievements and Performance**

This financial year was another one marked by considerable challenges for schools/educational settings, providers and CLOtC as a result of Covid related issues, especially in terms of staff capacity.

Nonetheless, we returned a financial position considerably stronger than in previous years, including the years preceding the Covid outbreak.

The year was characterised by ongoing reduced staff capacity/furlough, and focusing limited staff time on maintaining core services and improving our offer.

A short summary of headlines and highlights from 202/22, plus additional notes at the time of writing, are presented below, and should be read alongside the financial overview.

**Staffing**

The majority of our 4 full time equivalent staff capacity remained on part time furlough throughout the first half of this financial year. With the welcome introduction of a partial furlough scheme, we were able to bring staff back in in a phased manner in line with need. In this financial year we prioritised restarting and amplifying our services for schools and providers as they too began to try and return to more normal operating. We are indebted to all of our dedicated and skilled team of staff and consultants for their ongoing support and passion for LOtC. A summary is as follows:

**Improving our offer to support schools/educational settings to adopt a LOtC approach**

- Our schools package - called Learning Beyond – has 3 levels of support – School Membership, LOtC Mark Direct and LOtC Mentoring.

**Membership**

- Ongoing effort to offer and improve the range of benefits for school members - including masterclasses, Learning Beyond guides, and newsletters. Schools/educational settings now have a repeating core of 4 CPD sessions available to them. Further CPD sessions are being planned for 2022/23. A sample of members were consulted on what they would like to have on the new CLOtC website, and a more recent survey will give us even more insight into what our members need from us. We maintained membership numbers at 2020 levels, including ongoing delivery of sponsored school membership packages.

**LOtC Mark Direct**

- There was ongoing work to develop the new LOtC Mark Direct route which was launched in September 2021, including a new 'progress tracker' and the set of Learning Beyond guides. This has been very well received, with the first of the progress trackers now being assessed. Applicants have online meetings to support delivery of their action plan and are reporting that they find it a very supportive package to ensure LOtC is embedded and more sustainable in their practice. New LOtC Mark assessors have been recruited to allow for growth in Mark Direct applications in 22/23.

**COUNCIL FOR LEARNING  
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**Report of the Trustees for the year ended 31 March 2022 - continued**

**LOtC Mentoring**

- September 2021 also saw the soft launch of the new Mentoring package to support schools and other educational settings to embed LOtC practice. 9 LOtC 'Hubs' around the UK are offering this mentoring support to schools. Further LOtC hubs are being recruited along with LOtC Mark assessors to allow us to increase capacity to deliver the Mentoring programme and assessments.

**Improving our offer to support more providers secure an accreditation for LOtC delivery**

- As well as continuing to support and deliver the complex LOtC Quality Badge scheme over this challenging period, we also delivered a review of the scheme to help ensure consistency across all awarding bodies, and to ensure we are still meeting the needs of both providers and schools/educational settings. (The review concluded in Autumn 22, and developments are now being put into place with two working/stakeholder groups to support this work.)

**Special Projects**

- In July 2021 we were delighted to hear that we had been successful in our application to the Green Recovery Challenge Fund with the Canal and River Trust. The **Waterways, Wildlife and Wellbeing** project team were recruited and delivery started in October 21. This project is making a significant difference to our ability to support schools with LOtC, allowing us to develop and test delivery of our new Learning Beyond Offer for 500 schools in the West Midlands. Schools in the West Midlands are being offered free CLOtC membership and 250 can sign up for free mentoring or other training to embed their LOtC, including hands on nature connection and conservation activities around their local inland waterways and Visit Leader Training in partnership with local Outdoor Education Advisers.
- We were commissioned by Natural England to summarise two new reports on the benefits of learning outside the classroom in natural environments. The reports and the summary are due to be published in November 22.

**Communications**

- Ensured all members and sector partnership leads continued to have access to the very latest guidance regarding educational visits and learning outside the classroom, including guidance from the DfE. We also initiated development of the new and improved CLOtC website, due to launch in late 2022, and which will finally provide functionalities needed to deliver our operations.

**Advocacy**

- Ongoing work with and on behalf of the LOtC sectors to champion the role of LOtC during Covid recovery, and to highlight the ongoing financial plight of many LOtC providers, especially those in the residential and overseas sectors. CLOtC remained a core member of DfE's School Travel Sector Stakeholder Group and helped it reshape into the new and ongoing DfE LOtC liaison group so that there is ongoing support for DfE in this area.

**Communications and marketing**

- Ongoing authorship of articles for education publications to promote benefits of learning outside the classroom and how schools can use this to support pupil return/re-engagement with school and recovery from Covid, supporting learning and health and wellbeing. Despite considerable reduction in staff capacity and resource for communications and marketing over 21/22, we still managed to grow our Twitter followers by 6%. Our new Communications and Marketing Manager starts with us in October 22, so we look forward to reporting on progress in this area next year.

**CLOtC Website**

- Work began on scoping and developing a single new CLOtC website and accompanying CRM system, this is due to be launched in late 2022. Many members, LOtC Mark holders and LOtC Quality Badge holders have been involved with the consultation and development of these.

**COUNCIL FOR LEARNING  
OUTSIDE THE CLASSROOM (CLOtC)  
(A Charitable Company Limited by Guarantee)**

**Report of the Trustees for the year ended 31 March 2022 - continued**

**Financial overview**

- The CEO, Chair and Trustees continue to share a commitment to stabilise the charity's finances, reverse a trend of diminishing unrestricted funds, and build a strategic reserve of at least 3-6 months operating costs.
- However, there were ongoing challenges for educational settings and providers during this financial year as a result of the pandemic, which continued to challenge our ability to maintain our operations or grow them.
- The funds carried forward in March 2022 were £67,841 (For comparison, the funds carried forward in March 2021 were £11,432, in March 2020 were £20,244, and in March 2019 were £9,410).
- Our financial position and closing balance for 21/22 reflects another remarkable achievement, underpinned by several key factors
  - the government's ongoing partial furlough scheme
  - staff loyalty, commitment and acceptance of an ever-changing pattern of work across the year in line with operational and budget need.
  - Trustees' considered approach to financial management, with special thanks to the Financial Audit Committee chaired by Gill Harvey who continued to review the financial situation and support the CEO on a monthly basis.
  - achieving funding to deliver to 500 schools through the Waterways, Wildlife and Wellbeing Project
  - The financial crisis promises to ensure there are ongoing challenges in 22/23

**Reserves Policy**

The Trustees examined the charity's requirement for reserves in light of the main risks to the organisation.

The Trustees adopted the policy that unrestricted funds not committed and held by the charity should cover, in the event of it being wound up due to lack of funding, the equivalent of 3 months running costs including salaries, redundancy, notice pay, and related costs estimated to total approximately £40K. This policy was used actively for guidance in 20/21. In line with pre-pandemic ambition, the intention is to move to holding a 6-month reserve.

The Trustees aim to ensure the continuation of current activities in the event of a significant drop in income.

In a normal year, the Trustees review this and other policies as a minimum once a year. Given the exceptional circumstances and lack of staff in post for most of this financial year, the policy review timetable was deferred. The CEO remains keen to move to a position where the charity holds 6 months strategic reserve rather than 3.

**Future Strategic Priorities**

CLOtC current strategic priority remains to secure the future of CLOtC beyond the Covid and financial crises and show leadership in this area where capacity allows. Our 3 areas of priority are advocacy, training and CPD, and accreditation for LOtC. We remain committed to working closely with partners to further mutual aims to ensure that LOtC is widely recognised for its role in supporting positive learning, health and wellbeing outcomes for children and young people. We continue to work closely with Outdoor Education Advisers and their Panel to strengthen and increase the national and local support offered to schools and providers. We also continue to consolidate and improve our core offer as detailed in the Achievements and Performance section.

**COUNCIL FOR LEARNING  
OUTSIDE THE CLASSROOM**  
(A Charitable Company Limited by Guarantee)

Report of the Trustees for the year ended 31 March 2022 (Continued)

**Reference and Administrative Information**

**CHARITY NAME:** Council for Learning Outside the Classroom

**CHARITY REGISTRATION NUMBER:** 1127802

**COMPANY REGISTRATION NUMBER:** 06778701 (England and Wales)

**REGISTERED OFFICE AND  
OPERATIONAL ADDRESS:** CLOtC Head Office  
Preston Montford  
Montford Bridge  
Shrewsbury  
SY4 1HW

**BOARD OF TRUSTEES:** Steven Dool – Chair  
Justin Dillon  
Peter Carne (co-opted)  
Ian McInnes  
Colette Morris  
Gill Harvey  
David Scourfield  
Louise Edwards  
Felix Pepler  
Andy Marsden  
Simon Ward

**CHIEF EXECUTIVE OFFICER:** Anne Hunt

**COMPANY AND HONORARY SECRETARY:** Not Appointed

**INDEPENDENT EXAMINER:** Diane Lockwood FCA, FCCA, ATT (fellow)  
Haines Watts Chartered Accountants  
Cliffe Hill House  
22-26 Nottingham Road  
Stapleford  
Nottingham  
NG9 8AA

**BANKERS:** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**COUNCIL FOR LEARNING  
OUTSIDE THE CLASSROOM**  
(A Charitable Company Limited by Guarantee)

**Report of the Trustees for the year ended 31 March 2022 (continued)**

**Structure, Governance and Management**

*Governing Document*

The Council for Learning Outside the Classroom (CLOtC) is a Company Limited by Guarantee which means that each Board Member (Trustee) has to pay up to £10 if the company needed resources upon winding up. The Company is also a Registered Charity.

The Company is governed by its Memorandum and Articles of Association dated 22 December 2008, the date the charity was incorporated.

The board of trustees administers the charity. It comprises of people with the necessary skills and experience to manage the work of the charity gained from educational, provider and user backgrounds. It meets as a minimum four times each year.

A Chief Executive Officer is appointed by the trustees to manage the charity's day to day operations.

The trustees have a risk management policy and risk register which continually reviews the risks the charity may face. The main risks are financial – the heavy reliance on external funding, adequacy of resources for developing the charity's services, and the lack of financial security for the medium/long term. The trustees are working on these issues and a fundraising strategy is in place and being implemented, to try to spread the risk.

In addition to the board, which is responsible for making strategic decisions for the charity, the Council also has two committees, with specific delegation of authority.

*Audit Committee*

Covers legal, finance and HR issues, and includes keeping the governance of the Council under review.

*LOtC Quality Badge Committee*

Responsible for the strategic development of the LOtC Quality Badge and includes approval of Awarding Bodies; development of the quality indicators; dealing with complaints; and moderation.

*Risk Management*

The Trustees of the Council for Learning Outside the Classroom (CLOtC) take their governance responsibilities very seriously and as part of the efficient and effective operations of the charity continue to plan, monitor and review risk management in full. CLOtC has adopted the 5-stage process recommended by The Charity Commission in its guidance. Trustees discuss risk during Board meetings before any new activity is agreed and have produced a risk management plan, which includes annual risk identification and assessment following input from both staff and trustees. Each risk is assessed on the basis of the likelihood of occurrence and the severity of the risk; and Trustees have considered what action needs to be taken to manage major risks. The risk management plan and risk register is reviewed annually and Trustees are satisfied that systems and procedures are in place to manage the major risks to which the charity is exposed.

**Trustees' responsibilities in relation to the financial statements**

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 charitable company at the balance sheet date and of its incoming resources and application of resources, including the statement of financial activities for the financial year. In preparing those financial statements, the trustees are required to:

- Observe the methods and principles in the Charities SORP;
- select suitable accounting policies and then apply them consistently;
- make judgements 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 company will continue in business.



**COUNCIL FOR LEARNING  
OUTSIDE THE CLASSROOM**  
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**Report of the Trustees for the year ended 31 March 2022 (continued)**

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

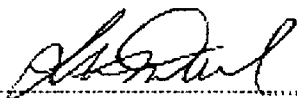
**Members of the Board of Trustees**

Members of the Board of Trustees, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 5.

Board Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees as at 31 March 2022 was 11 (2021: 12).

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee and signed on its behalf by:



Stephen Dool (Chair)

25/11/22

**Council for Learning Outside the Classroom**  
**(A Charitable Company Limited by Guarantee)**  
**Company Number: 06778701**

**Independent Examiner's Report to Council for Learning Outside the Classroom**

I report on the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

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

- 1) Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

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

D. J. Lockwood

D J Lockwood FCA, FCCA, ATT(Fellow)  
Chartered Accountant

Dated 21.12.2022

Haines Watts Nottingham Limited  
Chartered Accountants  
Cliffe Hill House  
22-26 Nottingham Road  
Stapleford  
Nottingham  
NG9 8AA

**COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**  
**(A Charitable Company Limited by Guarantee)**  
**Company Number 06778701**

**Statement of Financial Activities for the year ended 31 March 2022**  
**(Incorporating Income and Expenditure Account)**

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
<b>Income</b>							
Income from:							
Government Support (COVID)		-	9,572	9,572	-	34,017	34,017
Charitable Activities							
Grants	2	-	60,450	60,450	5,000	-	5,000
Fundraising		-	-	-	-	-	-
Membership and activities	2	-	146,622	146,622	-	83,076	83,076
Donations		-	6,561	6,561	-	9,463	9,463
Investment income	3	-	2	2	-	5	5
<b>Total Income</b>		-	223,207	223,207	5,000	126,561	131,561
<b>Expenditure</b>							
Expenditure on:							
charitable activities	4	-	157,172	157,172	5,000	126,914	131,914
Support costs	4	-	9,626	9,626	-	8,459	8,459
<b>Total Expenditure</b>		-	166,798	166,798	5,000	135,373	140,373
<b>Net Income/ (Expenditure) and Net Movement in Fund for the Year</b>		-	56,409	56,409	-	(8,812)	(8,812)
<b>Reconciliation of Funds</b>							
Total Funds Brought Forward		-	11,432	11,432	-	20,244	20,244
<b>Total Funds Carried Forward</b>	11	-	67,841	67,841	-	11,432	11,432

The statement of financial activities includes all gains and losses in the year. All incoming resources, and resources expended, derive from continuing activities.

The notes on pages 12 to 18 form part of these accounts

**COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**  
(A Charitable Company Limited by Guarantee)  
Company Number 06778701

**Balance Sheet as at 31 March 2022**

	Note	Total 2022	Total 2021
		£	£
<b>Fixed Assets</b>			
Tangible Fixed Assets	7	<u>-</u>	<u>-</u>
<b>Current Assets</b>			
Debtors	8	1,750	1,700
Cash at bank and in hand		<u>112,681</u>	<u>43,715</u>
		<u>114,431</u>	<u>45,415</u>
<b>Liabilities</b>			
Creditors falling due within one year	9	<u>46,590</u>	<u>33,983</u>
<b>Net Assets</b>	10	<u>67,841</u>	<u>11,432</u>
<b>The Funds of the Charity</b>			
Restricted funds		-	-
Unrestricted funds		<u>67,841</u>	<u>11,432</u>
<b>Total Charity Funds</b>	11	£ <u>67,841</u>	£ <u>11,432</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ending 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- a) Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- b) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors on 25/11/22 and signed on its behalf by:

  
Steven Dool  
Chair

The notes on pages 12 to 18 form part of these accounts

**COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**  
**(A Charitable Company Limited by Guarantee)**

**Notes forming part of the Financial Statements for the year ended 31 March 2022**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:-

**Basis of preparation**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2019) – (Charities SORP (FRS102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity meets the definition of a public benefit entity under FRS102.

The accounts are prepared on the going concern basis, the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The financial statements are presented in sterling (£).

**Legal Status**

The charity is a company limited by guarantee and has no share capital. Its directors are its trustees and vice versa.

**Funds Structure**

Restricted funds are those subject to restrictions on their expenditure imposed by the donor or grantor.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**Incoming Resources**

All incoming resources, including gifts in kind, are recognised gross when they are capable of measurement with reasonable accuracy and when receivable in accordance with any funding agreements.

**Donated Services and Facilities**

Donated services or facilities are recognised as income when the charity has control over the item, any condition associated with the donated item have been met, the receipt of the economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt donated services and facilities are recognised on the base of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

**Resources Expended**

Expenditure, including irrecoverable VAT is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as a cost of the applicable expenditure.

**COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**  
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**Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued**

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit and other costs linked to strategic management. On the agreement of the main funding body, these costs are offset against restricted income funds.

Previously, costs included allocations of indirect costs in proportion to the direct staff costs of the activity.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be received reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Depreciation**

Depreciation of tangible fixed assets has been computed to write off the cost over the expected useful lives as follows:

Fixtures plant and equipment - 25% on cost (now completely written off)

**Company Limited by Guarantee**

The company is limited by guarantee and in the event of it being wound up every member is liable to contribute a sum not exceeding £10. There are no shares of any class, either authorised or allocated.

**Debtors**

Debtors are recognised at the settlement amount owed to the Charity or prepaid.

**Creditors**

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.

**Financial Instruments**

The Charity 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.

**Judgement and Key Sources of Estimation Uncertainty**

The preparation of accounts using generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the accounts and the reported amounts of revenues and expenses during the reporting period.

The key estimates and assumptions used in the Financial Statements are detailed in the accounting policies.

**Pension Scheme**

The charity operates a defined contribution pension scheme. The assets of the scheme are held outside the charity in independently administered funds. Contributions payable for the year are shown within the financial statements.

**COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**  
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

**2. Income**

	Restricted £	Unrestricted £	2022 £	2021 £
<b>Grants</b>				
Canal and River Trust	-	60,450	60,450	-
CAST	-	-	-	5,000
	<u>-</u>	<u>60,450</u>	<u>60,450</u>	<u>5,000</u>
<b>Income from Charitable Activities</b>				
Membership	-	56,220	56,220	52,592
LOtC Quality Badge	-	80,349	80,349	19,234
CPD Training and Support	-	40	40	6,175
Other Contracted Work and Administration Fees	-	5,263	5,263	5,075
Mentoring	-	4,750	4,750	-
	<u>-</u>	<u>146,622</u>	<u>146,622</u>	<u>83,076</u>

**3. Investment Income**

	Restricted £	Unrestricted £	2022 £	2021 £
Bank Interest	<u>-</u>	<u>2</u>	<u>2</u>	<u>5</u>

**4. Expenditure**

	General Operations £	Support Costs £	2022 £	2021 £
Legal Fees, Subscriptions and Bank Charges	984	-	984	644
Staff Costs (see note 6)	69,003	-	69,003	112,025
Insurance	1,783	-	1,783	1,462
Office Expenses & Storage Costs	8,794	-	8,794	10,017
External Examination and Accountancy	-	1,590	1,590	1,920
Trustees' Expenses & Meeting Costs	-	-	-	-
Finance Support (bookkeeping & payroll)	-	8,036	8,036	6,539
Project Related Expenditure (including staff costs)	76,608	-	76,608	7,766
	<u>157,172</u>	<u>9,626</u>	<u>166,798</u>	<u>140,373</u>

**5. Net incoming resources are stated after charging (recovering):**

	2022 £	2021 £
Independent Examination Fee	2,016	1,920
Other payments to examiners for accountancy services & payroll preparation	785	1,099

**COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**  
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

**6. Staff costs and numbers**

	2022 £	2021 £
Gross Wages and Salaries	64,562	102,639
Employers National Insurance Contributions (offset employers NIC rebate)	893	4,308
Pension Costs	3,548	5,078
Staff Travel and Expenses Reimbursed	-	-
	<u>69,003</u>	<u>112,025</u>
Staff Costs	69,003	112,025
Project Related Expenditure	-	-
	<u>69,003</u>	<u>112,025</u>

	2022	2021
The average number of employees during the period		
Total number of staff employed	3	5

The number of employees to whom retirement benefits were accruing was as follows:

	2022	2021
Defined Contribution Scheme	<u>3</u>	<u>5</u>

No employee received emoluments in excess of £60,000.

Total remuneration of key management personnel was £25,495 (2021: £39,029).

**7. Analysis of fixed assets**

	Equipment £	Total £
Cost:		
As at 1 April 2021	4,481	4,481
Additions	-	-
Disposals	-	-
As at 31 March 2022	<u>4,481</u>	<u>4,481</u>
Depreciation:		
As at 1 April 2021	4,481	4,481
Charge for year	-	-
Disposals	-	-
As at 31 March 2022	<u>4,481</u>	<u>4,481</u>
Net book value at 31 March 2022	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>



**COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**  
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

**8. Debtors**

	2022 £	2021 £
Trade Debtors	1,750	1,700
	<u>1,750</u>	<u>1,700</u>

**9. Creditors**

	2022 £	2021 £
Falling due in one year:		
Trade Creditors	11,030	3,273
Accruals	2,529	3,391
Deferred Income	33,031	25,605
Taxation and Social Security	-	1,714
	<u>46,590</u>	<u>33,983</u>

	2022 £	2021 £
Deferred Income:-		
Membership in Advance	12,000	25,605
Grant Funding	21,031	-
	<u>33,031</u>	<u>25,605</u>

**10. Analysis of Net Assets**

Year Ended 31 March 2022	Tangible fixed assets £	Other assets & (liabilities) £	Total Funds 2022 £	Total Funds 2021 £
Restricted fund	-	-	-	-
Unrestricted fund	-	67,841	67,841	11,432
	<u>-</u>	<u>67,841</u>	<u>67,841</u>	<u>11,432</u>

Year Ended 31 March 2021	Tangible fixed assets £	Other assets & (liabilities) £	Total Funds 2021 £	Total Funds 2020 £
Restricted fund	-	-	-	-
Unrestricted fund	-	11,432	11,432	20,244
	<u>-</u>	<u>11,432</u>	<u>11,432</u>	<u>20,244</u>

**COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**  
(A Charitable Company Limited by Guarantee)

Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued

**11. Analysis of Funds**

Year Ended 31 March 2022	At 31 March 2021 £	Incoming £	Transfers & Outgoing £	At 31 March 2022 £
Restricted Funds	-	-	-	-
Unrestricted Funds	11,432	223,207	166,798	67,841
Total Funds	11,432	223,207	166,798	67,841

Restricted Fund – A total of £5,000 given by CAST to cover internal staff costs – all spent in the year.

Year Ended 31 March 2021	At 31 March 2020 £	Incoming £	Transfers & Outgoing £	At 31 March 2021 £
Restricted Funds	-	5,000	(5,000)	-
Unrestricted Funds	20,244	126,561	(135,373)	11,432
Total Funds	20,244	131,561	(140,373)	11,432

**12. Transactions with Trustee and related parties**

The transaction occurring with related parties and Trustees were:

	2022 £	2021 £
Reimbursement of Trustees travelling to meetings	NIL	NIL

There are no related party transactions.

**13. Taxation**

The charitable company is exempt for Corporation Tax on its charitable activities. The Trustees have reviewed the charity's activities and are confident that they further the company's charitable aims and as such are considered to be primary purpose trading.

**COUNCIL FOR LEARNING OUTSIDE THE CLASSROOM**  
**(A Charitable Company Limited by Guarantee)**

**Notes forming part of the Financial Statements for the year ended 31 March 2022 – continued**

**14. Trustee Indemnity Insurance**

The insurance provides cover of up to a maximum of £250,000 in aggregate for any year for a combined insurance annual premium of £1,230 (2021: £1,171).

**15. Pension Commitments**

The charity contributes to a defined contribution pension scheme operated with the new Auto-enrolment Legislation. The assets are held and administered by the Aegon pension scheme. The pension cost charge represents contributions payable by the charity to the pension scheme and amounts to £3,548 (2021: £5,078).

**16. Donated Goods and Services**

Storage facilities have been provided free of charge, an amount of £2,308 (2021: £2,308) has been included as a donation to reflect this.