

COUNTRYSIDE LEARNING SCOTLAND
(a company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

COUNTRYSIDE LEARNING SCOTLAND
(a company limited by guarantee)

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COUNTRYSIDE LEARNING SCOTLAND

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2022

Trustees Douglas Malcolm McAdam, Chairman
James Alister Aitkenhead
Ralland Browne
James Cunison Drysdale
Douglas Malcolm McAdam
Nicola Simpson
Deirdre Stewart

Company registered number SC326213

Charity registered number SC034859

Registered office Battleby House
Redgorton
Perth
PH1 3EW

Company secretary Ian Robertson

Chief executive officer Ian Robertson

Accountants EQ Accountants LLP
Chartered Accountants
Westby
64 West High Street
Forfar
Angus
DD8 1BJ

Bankers Hampden & Co. Bankers
9 Charlotte Square
Edinburgh
EH2 4DR

Solicitors Anderson Strathern LLP
1 Rutland Court
Edinburgh
EH3 8EY

COUNTRYSIDE LEARNING SCOTLAND

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TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of the Countryside Learning Scotland for the 1 July 2021 to 30 June 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Chairman's Foreword

It has been another busy, challenging but exciting year for the CLS team and Trustees as we continue to deliver on our strategic plans and expand the footprint and impact of the organisation. For a significant part of the report year the organisation was still hampered by the restrictions imposed by the Covid-19 virus but I am pleased to say that the CLS team coped extremely well with this and despite the inevitable disruption to planned activity considerable work and progress was still achieved.

Based on evidence from businesses of need for young skilled people to employ, the CLS team continues to build and to expand the CLS area of operations with the Pathways To Rural Work (P2RW) project now established in the Cairngorms and the North West Highlands in addition to Tayside. Each area now has its own Regional Coordinator working with young people, their educators, their schools and local businesses to deliver the project and facilitate young people into rural careers. Word of this successful programme is spreading and now demand is growing from other areas of Scotland. In another significant development CLS is working with partners in Tayside to progress a brand-new initiative within the P2RW envelope but focused specifically on supporting neuro diverse young people into careers in rural Scotland. If successful in Tayside this is something CLS would like to roll out further across Scotland and will be looking to secure additional partners and businesses to work with on this. Supporting secondary schools with outdoor learning also remains a focus for CLS due to gaps in provision in early secondary years up to SCFQ 4 across Scotland.

This report sets out the key activity of the organisation and is designed to inform and update our many funders, partners and supporters. The key mission remains the same and that is to improve the life chances and career opportunities of young people by facilitating and providing a mechanism to inform and connect young people from all backgrounds to career opportunities across rural Scotland. Done well this strengthens and builds rural community resilience, makes rural businesses stronger and works to help deliver national social, economic and environmental objectives.

I would like to take this opportunity to thank the CLS team on the ground, my fellow Trustees, our funders (see Page 6 & 7), the business and organisations we work with, our wider supporters and of course the communities that we work with and in. CLS could not achieve what it does for young people without your ongoing support and I look forward to that continuing and growing in the years ahead.

Douglas McAdam, Chairman

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Objectives and activities (continued)

b. Policies and objectives

Our Vision is engaging young people with the countryside and its social, economic and environmental benefits and opportunities, ensuring a viable and sustainable future for Scotland's environment.

Our Mission is to establish, operate, promote and organise, a delivery structure and range of services and mechanisms that will give people from all backgrounds and abilities the information and practical experiences they need to make positive choices in order to improve their lives, increasing wider understanding and sustainability of the countryside as a whole.

Our aims are to:

- Improve awareness and access to rural careers and qualifications
- Improve the national awareness of and engagement with the countryside
- Improve people's quality of life through increasing their access to and use of the countryside

Our purpose is to promote, organise, establish and operate a range of services and delivery mechanisms which:

- Increase wider understanding of the countryside
- Give people the information and practical experiences they need to make positive choices in order to improve their lives in ways that directly relate to the countryside.
- Offer opportunities to learn more about the countryside for everyone, including people who already have access to the countryside, and to those who do not.

c. Activities undertaken to achieve objectives

The majority of our activities were initiated through the recognition that businesses operating in rural areas were struggling to recruit suitable employees, FE establishments were unable to fill previously popular rural courses; teachers' knowledge of the diversity of rural sector training and careers was limited. Rural education opportunities decrease after primary school due to academic subject-based priorities and Community resilience was low partly due to young people leaving to source work and further education in the cities.

Activities undertaken include:

- Increasing awareness, understanding and practical introduction to career and life opportunities for young people in roles across rural Scotland including in the recreation and adventure, land and sea-based industries, energy, infrastructure and environment and conservation sectors.
- Provision of a tailored progressive programme of rural education throughout pupils secondary schooling
- Supporting schools with regular information about the countryside and opportunities for participation in events focused on careers in the rural environment.
- Building clusters of relevant business and organisation partners around secondary schools and liaising between them to ensure effective, evolving and improved service provision, ensuring we continue to offer what teachers and young people require and want.
- Training and educating businesses and teachers to deliver rural career guidance and practical experiences to secondary pupils and,
- To provide effective co-ordination between schools and land managers, estates and other businesses operating across rural Scotland, encouraging ongoing partnerships and the development of templates for good practice.
- Supporting pupils in their transition into further education, training and work to equip them to capitalise on employment opportunities across rural Scotland.
- Create clear links to The Scottish Attainment Challenge and The Curriculum for Excellence.
- Continue to work with employers to ensure a clear understanding of the business recruitment needs within rural areas.
- Provision of information within the countryside for those visiting rural areas.

- Further build relationships with key government agencies including DYW, SDS and NatureScot and Scottish Government.

d. Fundraising

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Objectives and activities (continued)

Fundraising has been a key area of work, focusing initially on start-up funding and now sustainability funding for the delivery of the P2RW initiative in the NW Highlands, Tayside and in the Cairngorms, where a new Coordinator was recruited in September 2021 through funding from the Cairngorms National Park Authority and the Cairngorms Trust amongst others.

We have set up a specific funding subgroup who met quarterly throughout the year with the focus on sustainability funding for the three regional areas, on growing core funding and with a view to building a strategy to target higher level funding. Our funding and communication officer has been making regular applications and ensuring reports are submitted as required. This has included 12 funding applications over the report period of which 6 were successful and 3 are pending decisions.

Fundraising events

The 2022 Black Grouse charity shoot and auction, run in partnership with CLS and the World Pheasant Association, proved to be a great success with a record number of teams in attendance. Approximately £18000 was raised and split between both charities. The event will be run again in 2023 on May 27th at County Clays Dunkeld.

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Objectives and activities (continued)

e. Recruitment

In addition to a funding and comms officer and two regional coordinators we have managed to secure sufficient funds to recruit a new Cairngorms P2RW Regional Coordinator. The post was funded in the main by the CNPA and The Cairngorms Trust as well as the MacRobert Trust, the Hugh Fraser Foundation, The Privy Purse and Skills Development Scotland. Considering the financial situation with the global pandemic we are pleased to have managed to sustain our strategic development and are looking forward to mirroring this success at the coal face in 2022/23 as our target groups become more accessible. We have had one change in staff in the Northwest Scotland region with Douglas Gibson taking over from Fiona Gibson (not related).

Our offices remain at Battleby House, Redgorton, Perth, PH1 3EW.

f. Partnership building

The Pathways to Rural Work initiative requires engagement of local partners within each region to facilitate delivery and build longstanding relationships, providing on-going opportunities. Within each region coordinators have been working to widen our network of schools, organisational and business contacts as well as funding partners.

A specific outcome of the P2RW initiative is to achieve sustainability for this work through building a cluster of local businesses and organisations around each secondary school, creating a database resource that will link the school with its community and provide pupils with on-going opportunities to progress into rural careers. This work will support the process of building community resilience. In the past year, partnerships have been built with various businesses, organisations, and schools.

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Objectives and activities (continued)

g. Delivery

Our Pathways to Rural Work project now follows a five-stage development strategy:

- **Careers fairs** - We attend secondary school careers fairs on behalf of the rural sector and other business that operate within rural areas, raising awareness of careers and the pathways into them.
- **Cluster partnerships** – CLS will build a network of rural business and organisation partners around each school to support and facilitate the engagement events and work experience programme.
- **Training programme** – The P2RW initiative requires teachers to have the knowledge and confidence to deliver content on rural career opportunities and rural employees to be comfortable working with young people. A key part of the initiative is the delivery of the teacher training programme and the Rural Volunteer Award which enables high quality events to be delivered safely. Our training programmes can be delivered countrywide, outwith our coordinators regions.
- **Residential** – CLS offers the opportunity to young people to be immersed in the rural environment, see and hear about career opportunities first hand and acquire skills. Some of these residential opportunities also allow the students to achieve a recognised qualification contributing to their school achievement and skills to enter the workplace.
- **Outreach programme** –
 - **Industry professional school visits** - We organise rural industry professionals to visit schools face to face and also virtually through our 'Live Chat' Programme, covering rural careers. During these events the young people will gain an insight and hands on experience on a range of potential career paths including with recreation, adventure, environmental management, horticulture, catering, game and wildlife, farming, forestry, fisheries management, energy and rural utilities careers as well as professional career information.
 - **Practical events** - This is followed by pupils being given the opportunity to attend a 'site visit', where the young people will gain an insight and hands on experience with a diverse range of careers across the three core areas of rural work: Recreation/Adventure, Land and Sea management and Environment.
 - **Work experience** – For pupils interested in pursuing a career in rural Scotland CLS will assist where possible in organising work experience, placements and apprenticeships within any chosen rural sector career. The development of key partnerships with local businesses is vital to allow this to happen.

Due to the success of the Dundee and Angus pilot, we have now managed to secure funding in the Highlands and the Cairngorms to introduce P2RW Regional Coordinators to deliver the initiative in these areas. Without the evidence gathered from the Tayside pilot this expansion would not have been possible. The need for this work has become more apparent due to Brexit and Covid-19 with businesses across rural Scotland struggling to source skilled young employees and HE and FE providers seeking to further promote courses to increase capacity and address sector workforce shortages.

Our priorities now are to continue to deliver a growing outreach programme with an emphasis on the work experience and transition from school to work areas of the outreach programme; source funding to sustain the regional programmes and build the database of supporting businesses and organisations in the area.

These priorities will help us to deliver our key outcomes of increasing career, training and life opportunities for young people across Scotland and help build and underpin community sustainability and resilience by retaining young people in local employment.

P2RW Delivery – Cairngorms

Despite ongoing Covid-19 challenges within schools, Pathways to Rural Work expanded to include the Cairngorms in Autumn 2021 with a new part time coordinator employed in September 2021.

The coordinator initially focussed on delivering virtual events during the Autumn and Winter term as restrictions remained. This included a successful pilot series of Live Chat a Rural Worker with local farmers and Geography students at Speyside High School. In addition, a well-attended 4-part Teacher Training Course was hosted online with delivery supported by Glenmore Lodge and Lantra.

In-person events resumed in the Spring term, the first of which took place at RSPB Insh Marshes Nature Reserve where Kingussie High School students learnt key environmental and conversation skills. To support rural businesses with in-person school engagement, the first regional Rural Volunteer Award was held at Dinnet Hall, in March 2022, for members of the Grampian Moorland Group.

With all five regional schools now engaged with the project, virtual and in-person events are planned Park-wide

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Objectives and activities (continued)

for students and teachers throughout the next academic year.

Over the report period, work in this region was supported by; Cairngorms Green Recovery Fund, The MacRobert Trust, Skills Development Scotland, The Privy Purse and Hugh Fraser Foundation.

P2RW Delivery – Northwest Highlands

The part time regional coordinator in the Northwest Highlands has now established regular contacts with all high schools in the area, along with nearly all major estates and organisations.

Over the course of this most recent school year, CLS has helped arrange and progress 30 events covering these schools. Participation has come from pupils in S1 – S6, with over 800 pupils involved.

These events have included estate visits, work experience days, online sessions with past pupils to talk about career paths, visits by local businesses to talk about work and career options, and class – based presentations by CLS on the future work roles and opportunities that are developing in rural areas. A major achievement was in May, bringing together all the Wester Ross mainland schools for a visit to Reay Forest Estate, where 130 pupils learned about the range of activities and skills required to enable a modern estate to operate effectively.

Over the report period, work in this region was supported by; North Highland Initiative, Westminster Foundation and Rural Communities Ideas into Action Fund.

P2RW Delivery – Tayside

In the Tayside region, adaptations have continued this year to allow as many events as possible to go forward with young people including working with smaller groups of students, adapting activities to be Covid secure, and anticipating last minute changes.

Over the course of this school year, 21 planned sessions were delivered, across a variety of age ranges and schools in the Tayside area with over 750 young people attending. Some of the young people involved were actively learning rural skills out in different locations, while others were taking part in awareness events in school. During the year, sessions have been offered to promote the awareness of rural opportunities with older students in schools as many missed this opportunity in recent years.

This year we worked with geography, biology and environmental science students from Websters High School and Arbroath High School on a series of sessions on the River South Esk with Angus Alive. The progressive programme meant that the students could develop their skills, relate knowledge from the classroom to their local area and work alongside rural professionals like a local ghillie, the Esk Rivers Trust and Scottish Invasive Species Initiative.

Over the report period, work in this region was supported by; The Gannochy Trust, Northwood Charitable Trust, Lethendy Charitable Trust, Whitaker Trust, and Tay Charitable Trust.

P2RW work with Neuro Diverse Young People

In 2021/22 we have been continuing to fundraise for our ADHD Rural Connect initiative working with a local farmer and Perth & Kinross ADHD Support Group. We have engaged with NFU Mutual (Perth) who are now supporting the programme and a conference is planned for November 2022 to engage their rural business clients with the initiative. The programme will map the P2RW initiative with bespoke areas of delivery specific to ADHD. This project will include training and support for businesses to enable them to work with the additional needs and support these young people may require; on site rural skill development and employability training for the chosen candidates and Self-awareness and self-confidence sessions using the rural environment to engage neuro diverse young people with rural careers. This work is also being facilitated by our partnership with Developing the Young Workforce (DYW) and the pilot will be run in partnership with Perth Grammar School. We are currently fundraising to deliver this as a specific project within Tayside as part of the P2RW initiative and hope to launch in the Autumn of 2022.

Scottish Angling National Development Structure (SANDS)

During 2021/22 CLS continued the delivery of the SANDS initiative funded by Marine Scotland in partnership with Fisheries Management Scotland (FMS). The initiative began again in June 2021 after Covid restrictions were lifted. The aim to set up a structure

of regions with steering groups across Scotland was delivered by May 2022 when the current funding ceased. An advisory paper was delivered to Fisheries Management Scotland

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Objectives and activities (continued)

recommending that if their member fishery boards and trusts through the new structure were to grow and develop the sport of angling, then the current resources were not sufficient and further ongoing investment would be required to create and implement individual regional development plans. FMS are currently in discussions with Marine Scotland.

Rural Volunteer Award (RVA) – working with young people

The RVA is an integral part of achieving the outcomes of CLS and the support to rural businesses. Providing rural business employees with the skills and training to work in a safe and positive way with young people and protect themselves and the young people in their care. Without trained staff and volunteers, it will be difficult to engage large numbers of new recruits to the benefits of participating, training and working in the rural environment. Post Covid, courses have been delivered to Strathmore estates staff, Scotland's moorland groups and the Dee River Board staff and volunteers. In 2021/22 we delivered the course to 63 candidates.

Tam Tod Trophy

The partnership with Lantra has continued into 2021/22 and has been a great success with the award achieving higher profile particularly throughout the rural skills sector. The Trophy was again presented at the awards night in March this year. The partnership has proved to be a great success and the Trophy will, once again, be presented in 2023 at the Lantra awards ceremony.

Development of Practitioner Career Long Professional Learning (CLPL)

Following on from a well-received, online Tayside teacher training CLPL during Covid restrictions in 2020-21, 2 new courses were run during 2021/22 in Tayside which attracted 12 participants. Our new Cairngorms Coordinator also ran the course for the Cairngorms and East Highland catchment. The course attracted 15 careers and guidance teachers from 5 secondary schools in the area. The courses, consisting of 4 one-hour sessions, were once again a success with particularly good feedback on the 'Future of Rural' and the 'Diversity of Rural Careers' elements of the course. The online delivery was supported by resources from land-based sectors and aquaculture with LANTRA, NatureScot and Glenmore Lodge contributing directly to delivery of particular aspects. The content covered will be reinforced with a face-to-face session where the teachers can gain hands-on experience of rural opportunities and engage with relevant NGO's, rural businesses and rural government agencies. These events along with a residential CLPL event in partnership with the Prince's Foundation at Dumfries House are being planned for Spring 2023. This pilot course has strengthened links with schools in Angus and the central and East Highlands and promoted the P2RW initiative to additional staff in the Central Highlands.

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Objectives and activities (continued)

Achievements and performance

a. Main achievements of the Company

Covid-19 restrictions played a major part in constricting our planned objectives for 2021-2022. It directly impacted on our ability to access young people for a second year and therefore our proposed programme of events has been severely affected. With little or no access to schools to deliver practical experiential events our coordinators focussed on creating and delivering an online programme for teacher training, volunteer training and live chat online events. A strategic focus on fundraising and recruitment of regional coordinators, communications and fundraising staff in line with the 2019 business targets along with progressing work on resource development allowed staff to be well prepared to work with schools when they were able to. Planning and delivery for practical events began in earnest from April 2022.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Unrestricted Reserves represent unrestricted funds arising from past operating results. They also represent the free reserves of the charity, as no fixed assets are held. The Restrictive Reserves represent funds to be applied for specific charitable purposes. Full details of these funds are included in note 12.

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Structure, governance and management

a. Constitution

Countryside Learning Scotland is registered as a charitable company limited by guarantee and was set up by a Trust deed. Countryside Learning Scotland was incorporated on 22 June 2007 as a Company Limited by Guarantee and is a registered Scottish charity

b. Methods of appointment or election of Trustees

The existing Trustees have sole discretion to appoint a new Trustee (minimum of 3 and up to a maximum of 10) at any time, through agreement by a two-third majority of the Trustees. The Trustees have within their discretion and upon a two-thirds majority, the right to remove any Trustee, provided that any such meeting has been called on 14 days' notice, and that the applicable Trustee has been given the opportunity to make a statement at that meeting.

Other than provision of all information from OSCR, the Trustees agreed there was no need for further training on the duties and responsibilities of being Trustees and Company Directors.

c. Organisational Structure and Decision Making

The Trustees met on 1st Sept. 2021, 8th Dec. 2021 and 17th March 2022. Current trustees – Douglas McAdam (Chairman), Alister Aitkenhead, Jim Drysdale, Nicola Simpson, Deirdre Stewart, Ralland Browne. The Executive Director, Ian Robertson, corresponds regularly with the Chairman and Trustees. Initial discussions with Mary Thomson (SRUC) took place in March 2022 regarding her becoming a Trustee, we hope to confirm Mary as a trustee at our September trustees meeting.

d. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operations and finances of Countryside Learning Scotland, we are satisfied that systems are in place to mitigate their exposure to the major risks.

e. Marketing and Social Media

There has been a steady increase in our social media posts and reach, enabled by our CLS coordinators communicating their fantastic work in the Regions. We have also started to produce a family of leaflets/marketing material to support delivery, this is something to build on. Various articles on the organisation's work were published including in Scottish Land & Estates corporate publication, press releases for Gairloch and Cairngorms events which gained local print press coverage.

f. Grants

It was once again decided that Countryside Learning Scotland's limited funding should be allocated to CLS' projects first and foremost, rather than distributing funding to other organisations. In 2021/22, no grants were made to external organisations.

Income generation for Countryside Learning Scotland has been through a combination of:

- Project-based funding from Charitable Trusts and Foundations;
- Unrestricted funding from events such as the Black Grouse Charity Shoot, and individual donations;
- Bank interest from future allocated funds in a high interest savings account;
- Reclaim of Gift Aid on individual donations.

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Plans for future periods

- Deliver the practical element of the Practitioner Career Long Professional Learning course to teaching staff across Perth & Kinross, Highland and Cairngorms, and the South West.
- Deliver 2 residential opportunities for pupils within Tayside, Cairngorms and Highland regions for those who wish to pursue rural skills.
- Continue to promote the Pathways to Rural Work programme across Scotland to engage additional secondary schools in the progressive pathway.
- Focus funding efforts on sustaining and developing current regional delivery into the future, growing core funding and sourcing next level funding to underpin the organisation's long term financial sustainability.
- Continue to establish new partnerships with rural estates and businesses in the P2RW regions.
- Deliver rural career awareness events in school and at rural locations for schools across the P2RW regions.
- Create a clear user-friendly resource to support businesses in engaging young people.
- Develop a programme of work experience for senior pupils with partner businesses within local clusters.
- Facilitate pupils transition into work through marketing of rural career resources and partnership working.
- Deliver a business event in partnership with DYW to promote the employment of neurodiverse young people in the rural sector.
- Set out a new business plan including a review of our vision and strategic objectives to ensure it is fit for purpose.
- Ensure sustainability of growth through building core finances and delivering sustainability plans for each geographical area.
- Support progression to SCQF 5 and above, full or part time study in sector subjects.

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Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 13 December 2022 and signed on their behalf by:

Douglas Malcolm McAdam

Trustee

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INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COUNTRYSIDE LEARNING SCOTLAND

I report on the accounts of the company for the year ended 30 June 2022 which are set out on pages 14 to 23.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated: 13 December 2022

Angela Haig

BA CA CTA

Westby
64 West High Street
Forfar
DD8 1BJ

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022**

		Restricted funds	Unrestricted	Total	<i>Total</i>
		2022	funds	funds	<i>funds</i>
Note		£	2022	2022	<i>2021</i>
		£	£	£	£
Income from:					
Donations and legacies	3	141,743	34,191	175,934	141,662
Other trading activities	4	-	10,842	10,842	4,540
Total income		141,743	45,033	186,776	146,202
Expenditure on:					
Raising funds		-	20,611	20,611	2,050
Charitable activities	5	110,464	22,851	133,315	82,206
Total expenditure		110,464	43,462	153,926	84,256
Net income		31,279	1,571	32,850	61,946
Transfers between funds	12	427	(427)	-	-
Net movement in funds		31,706	1,144	32,850	61,946
Reconciliation of funds:					
Total funds brought forward		108,605	18,346	126,951	65,005
Net movement in funds		31,706	1,144	32,850	61,946
Total funds carried forward		140,311	19,490	159,801	126,951

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 23 form part of these financial statements.

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REGISTERED NUMBER: SC326213

**BALANCE SHEET
AS AT 30 JUNE 2022**

	Note	2022 £	2021 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	10	10,000	-
Cash at bank and in hand		154,815	131,359
		<u>164,815</u>	<u>131,359</u>
Creditors: amounts falling due within one year	11	(5,014)	(4,408)
Net current assets		<u>159,801</u>	<u>126,951</u>
Total assets less current liabilities		<u>159,801</u>	<u>126,951</u>
Net assets		<u>159,801</u>	<u>126,951</u>
Total net assets		<u>159,801</u>	<u>126,951</u>
Charity funds			
Restricted funds	12	140,311	108,605
Unrestricted funds	12	19,490	18,346
Total funds		<u>159,801</u>	<u>126,951</u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 13 December 2022 and signed on their behalf by:

Douglas Malcolm McAdam

Trustee

The notes on pages 16 to 23 form part of these financial statements.

COUNTRYSIDE LEARNING SCOTLAND

(a company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. GENERAL INFORMATION

Countryside Learning Scotland is a registered charity with OSCR registration number SC034859. The registered office is Battleby House, Redgorton, Perth, Scotland, PH1 3EW.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Countryside Learning Scotland 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.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

2. ACCOUNTING POLICIES (CONTINUED)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The Company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

COUNTRYSIDE LEARNING SCOTLAND

(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

3. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	-	34,191	34,191	28,162
Grants	141,743	-	141,743	113,500
	<u>141,743</u>	<u>34,191</u>	<u>175,934</u>	<u>141,662</u>
<i>Total 2021</i>	<u>113,500</u>	<u>28,162</u>	<u>141,662</u>	

4. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Fundraising	<u>10,842</u>	<u>10,842</u>	<u>4,540</u>
<i>Total 2021</i>	<u>4,540</u>	<u>4,540</u>	

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Direct costs	<u>110,464</u>	<u>22,851</u>	<u>133,315</u>	<u>82,206</u>
<i>Total 2021</i>	<u>44,327</u>	<u>37,879</u>	<u>82,206</u>	

COUNTRYSIDE LEARNING SCOTLAND**(a company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022****6. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	Activities undertaken directly 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Direct costs	<u>133,315</u>	<u>133,315</u>	<u>82,206</u>
<i>Total 2021</i>	<u>82,206</u>	<u>82,206</u>	

ANALYSIS OF DIRECT COSTS

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	100,984	100,984	57,283
Education Programme	-	-	3,069
Pathways to Rural Work	-	-	3,590
Insurance	932	932	145
Telephone	5,610	5,610	-
Travel expenses	1,660	1,660	-
Printing, stationary and postage	4,206	4,206	4,144
Office overheads	1,456	1,456	3,554
Training costs	387	387	314
Management Costs	-	-	705
Sundry expenses	1,872	1,872	228
Accountancy fees	1,890	1,890	1,350
Legal and professional fees	14,318	14,318	7,824
	<u>133,315</u>	<u>133,315</u>	<u>82,206</u>
<i>Total 2021</i>	<u>82,206</u>	<u>82,206</u>	

7. INDEPENDENT EXAMINER'S REMUNERATION

	2022 £	<i>2021 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>1,890</u>	<u>1,350</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

8. STAFF COSTS

	2022	<i>2021</i>
	£	£
Wages and salaries	97,945	54,974
Contribution to defined contribution pension schemes	3,039	2,309
	<u>100,984</u>	<u>57,283</u>

The average number of persons employed by the Company during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Employees	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. TRUSTEES' REMUNERATION AND EXPENSES

During the year, the chairman received remuneration of £7,500 for consultancy service provided to the charity (2021-£NIL).

During the year ended 30 June 2022, no Trustee expenses have been incurred (2021 - £NIL).

10. DEBTORS

	2022	<i>2021</i>
	£	£
Due within one year		
Other debtors	10,000	-
	<u>10,000</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	<i>2021</i>
	£	£
Other taxation and social security	1,341	1,872
Other creditors	2,053	1,186
Accruals and deferred income	1,620	1,350
	<u>5,014</u>	<u>4,408</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2022 £
Unrestricted funds					
General Funds - all funds	<u>18,346</u>	<u>45,033</u>	<u>(43,462)</u>	<u>(427)</u>	<u>19,490</u>
Restricted funds					
Social Media Marketing	500	-	-	-	500
Tam Tod Fund	165	-	(156)	-	9
FMS	7,232	-	(7,574)	342	-
Residential	15,536	-	(1,600)	-	13,936
Path to Rural Work	59,095	53,610	(52,193)	-	60,512
P2RW - Northwest	26,077	35,883	(23,745)	-	38,215
YAG	-	2,000	(2,085)	85	-
P2RW ADHD	-	7,250	(412)	-	6,838
P2RW Cairngorms	-	43,000	(22,699)	-	20,301
	<u>108,605</u>	<u>141,743</u>	<u>(110,464)</u>	<u>427</u>	<u>140,311</u>
Total of funds	<u><u>126,951</u></u>	<u><u>186,776</u></u>	<u><u>(153,926)</u></u>	<u><u>-</u></u>	<u><u>159,801</u></u>

COUNTRYSIDE LEARNING SCOTLAND**(a company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022****12. STATEMENT OF FUNDS (CONTINUED)****STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 July 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2021 £</i>
Unrestricted funds				
General Funds - all funds	<u>23,523</u>	<u>32,702</u>	<u>(37,879)</u>	<u>18,346</u>
Restricted funds				
Social Media Marketing	500	-	-	500
Tam Tod Fund	165	-	-	165
FMS	7,632	15,000	(15,400)	7,232
Residential	7,536	8,000	-	15,536
Path to Rural Work	25,649	59,000	(25,554)	59,095
P2RW - Northwest	-	31,500	(5,423)	26,077
	<u>41,482</u>	<u>113,500</u>	<u>(46,377)</u>	<u>108,605</u>
Total of funds	<u>65,005</u>	<u>146,202</u>	<u>(84,256)</u>	<u>126,951</u>

13. SUMMARY OF FUNDS**SUMMARY OF FUNDS - CURRENT YEAR**

	<i>Balance at 1 July 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 June 2022 £</i>
General funds	18,346	45,033	(43,462)	(427)	19,490
Restricted funds	108,605	141,743	(110,464)	427	140,311
	<u>126,951</u>	<u>186,776</u>	<u>(153,926)</u>	<u>-</u>	<u>159,801</u>

COUNTRYSIDE LEARNING SCOTLAND

(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

13. SUMMARY OF FUNDS (CONTINUED)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 July 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2021 £</i>
General funds	23,523	32,702	(37,879)	18,346
Restricted funds	41,482	113,500	(46,377)	108,605
	<u>65,005</u>	<u>146,202</u>	<u>(84,256)</u>	<u>126,951</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	140,311	24,504	164,815
Creditors due within one year	-	(5,014)	(5,014)
Total	<u>140,311</u>	<u>19,490</u>	<u>159,801</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	108,605	22,754	131,359
Creditors due within one year	-	(4,408)	(4,408)
Total	<u>108,605</u>	<u>18,346</u>	<u>126,951</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.