

COMMUNITY BY NATURE LTD

England & Wales · Charity number 1050226

Details

Other names	BOOTLE AND SEFTON PLAY COUNCIL LTD, SEFTON PLAY COUNCIL
Status	Registered
Legal form	Charitable company
Company number	03030362
Registered	1995-10-27
Register	View on the Charity Commission register

Contact

Address	40-42 Hertford Road Bootle Merseyside L20 7DH
Phone	01519332363
Email	kate@communitybynature.org.uk
Website	www.communitybynature.org.uk

Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR CHILDREN AND YOUNG PEOPLE.

Activities: Community by Nature aims is to improve the lives of children and adults by encouraging participation in community learning play and forest school.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** MARITIME AREA OF BOOTLE AND WIDER AREA OF SEFTON
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£172,880	£213,405	-	-
2024-03-31	£249,069	£232,449	-	-
2023-03-31	£214,442	£247,285	-	-
2022-03-31	£255,941	£235,142	-	-
2021-03-31	£232,526	£198,311	-	-

Trustees

Name	Role	Appointed
JAMES BRETT	Chair	2013-03-04
Andrea Farrell		2023-04-26
DAVID EGAN		2018-03-31
Helen Parker		2024-11-15
Jan Brett		2026-01-21

COMMUNITY BY NATURE LTD

England & Wales - Charity number 1050226

Accounts



AGM Report
&
Audited Accounts
2024-2025

Registered Office:

Community by Nature

40-42 Hertford Road

Bootle L20 7DH

Tel: 0151 933 2363

Company Limited by Guarantee No: 3030362

Registered Charity Number: 1050226

Website: www.communitybynature.org.uk

Email: info@communitybynature.org.uk

Aim:

The charities main aim is to improve the health, wellbeing and life chances of people and communities experiencing significant disadvantage in Sefton and across Liverpool City Region through community learning and support, play and forest school.

Significant Activities:

In order to achieve our aim we offer:

Community training and support activities including youth activities

Play and forest school sessions, events and programmes for children and young people

Play and forest school training and support

Background:

Community by Nature (formerly Sefton Play Council) was established in March 1995 with the original aim of providing play support, training and resources for community groups working with children and young people in areas of disadvantage.

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Committee Members

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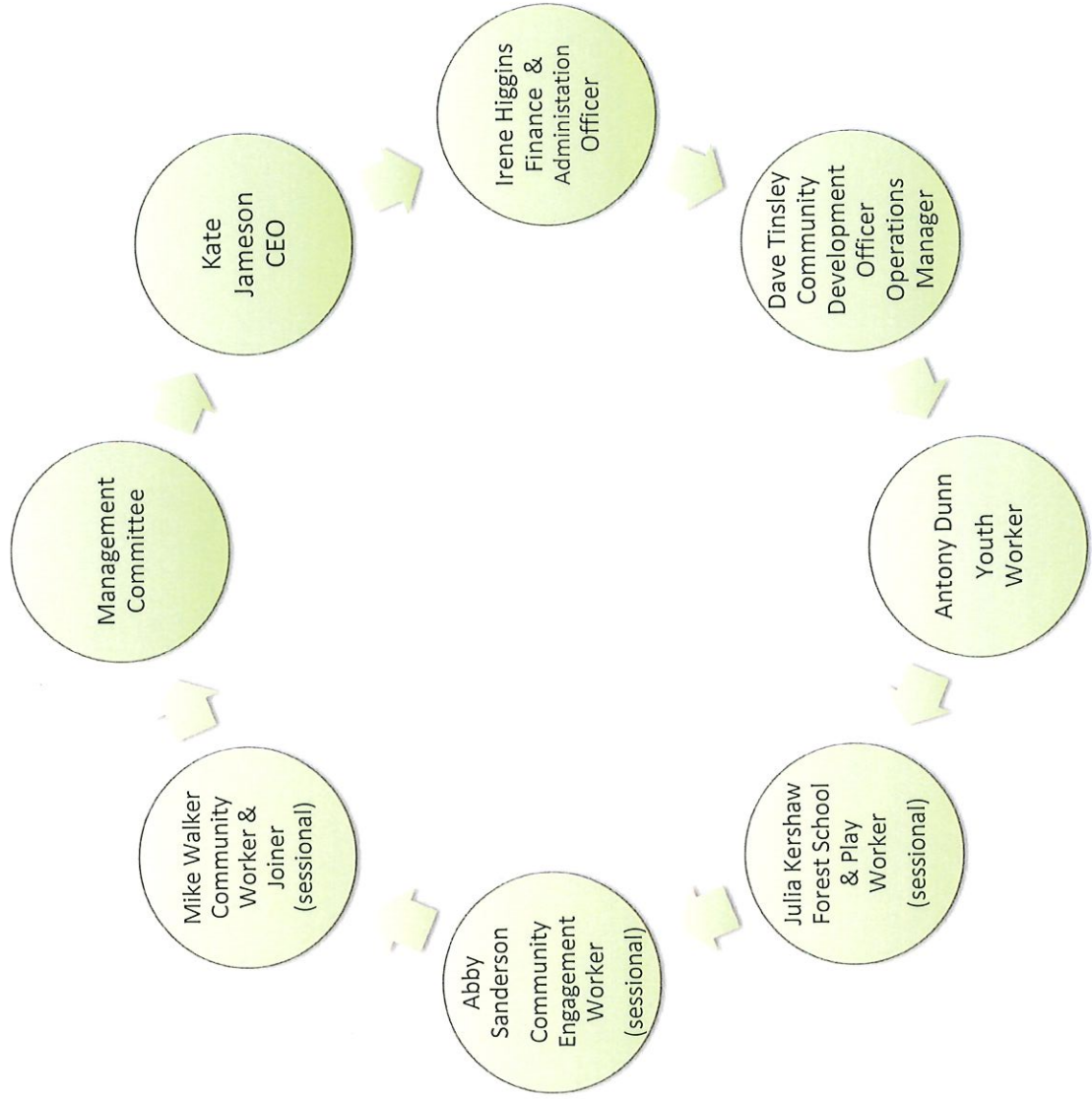
CEO Report

Key Services

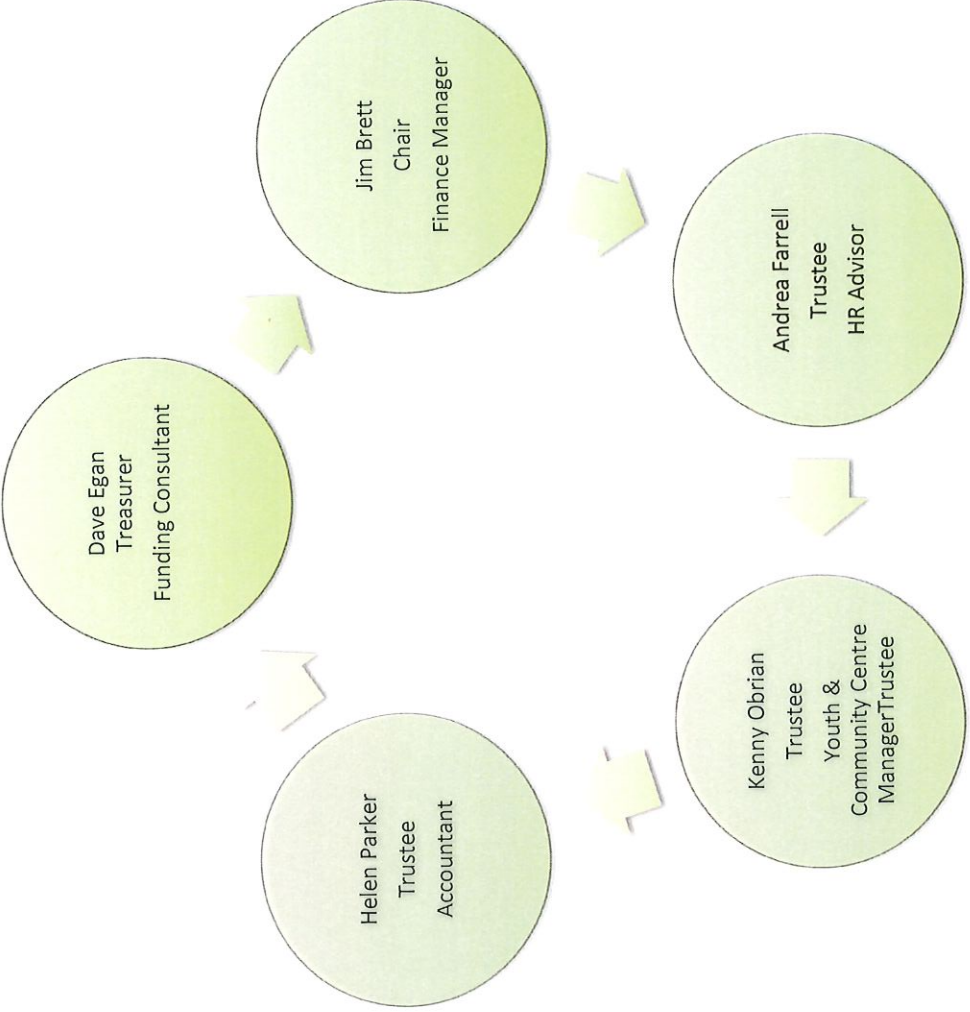
Recent Work and Future Vision

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Staff Structure



Management Committee
Roles & Expertise



Chair Persons Annual Report 2025

Welcome to our Annual General Meeting for 2025.

Over the past year we have focused on community outreach, to offer further support to hard to reach residents. Through this we have further embedded ourselves as an integral part of our local community as a trusted hub of support.

We had a tough start to the year in accessing funding with many funding amounts being reduced due to unprecedented demand however as we look to the coming 12 months we remain stable and secure, and on behalf of the Board, I would like to take this opportunity to express our gratitude to everybody involved.

I would like to thank our funders for their support through the year in particular PH Holt, the Steve Morgan Foundation, The National Lottery, Sefton Council whose ongoing funding has been instrumental in ensuring our sustainability, as well as enabling us to offer crucial support services to our community.

We celebrated our 30th Birthday as a Charity this year - milestone we are all very proud of. I would like to thank our staff, volunteers, community members, service users and my fellow trustees for their commitment and support for our charity over the years.

I would like to thank all our visitors, learners, and the whole local community. We have done some amazing work with local children, whether its providing food and activities during school holidays, or the amazing Christmas with Santa days. All the groups that attend our centre help make it what it is, a trusted hub of support for everyone in the community.

I would also like to sincerely thank our volunteers whose support is invaluable as our centre continues to develop and adapt to meet to local need through these challenging times.

I am also very grateful to my fellow Board colleagues, who committed substantial time and energy to Community By Nature during the past year. It is much appreciated by all. This year we sadly lost two valued committee members and friends John Webb and Rita Knight. We are forever grateful for their hard work and commitment to the charity and they will always be sadly missed as colleague and friends.

Finally, Community By Nature is growing stronger all the time, due to our amazing staff team led by our CEO Kate Jameson. You all do a great job! Thank you - Jim Brett

CEOs Annual Report 2025

We celebrated our 30th Birthday as a Charity this year - marking the event with a summer party with the community, all our partners and supporters. Reaching this amazing milestone is testament to the hard work, determination and commitment from all staff, volunteers and trustees of our charity over the years. We look forward to the next 30 years!

We faced a challenging start to the year financially with limited funding and reserves however with hard work, determination and help from our partners and supporters we managed to rebuild and quickly get back on track. We continue to thrive as a trusted community hub providing essential and critical support for the most vulnerable people in our community who are living in food and fuel poverty as the cost-of-living crisis continues.

Our holiday provision, play activities/trips out with a healthy meal for local vulnerable children has been hugely successful with families reporting this as a lifeline as they struggle to afford food and activities for their children in the holidays.

Given the ongoing prevalence of food and experiential poverty for children in our neighbourhood, we have continued our increased offer of afterschool play and youth provision, facilitating activities, trips out and a healthy meal on additional term time evenings and weekends. We continue to facilitate our weekly welcome space sessions offering wellbeing workshops, mindfulness/meditation, gentle exercise, advice keeping warm/reducing bills and nutritious lunches for adult community members.

We continue to offer an ongoing range of community activities including community learning programmes, social groups for residents experiencing loneliness and isolation and struggling with mental health, large family events, afterschool clubs, youth groups, residents, parent and toddler groups, social group for young adults with disabilities to develop skills and build in confidence and resilience.

Given the current financial climate and demand we continue to find funding more scarce and increasingly difficult to access. This year we received funding from PH Holt, the Steve Morgan Foundation, Burbo Bank, Lottery, Sefton Council, Violence Reduction Partnership for our community activity for all ages. All these funding streams are invaluable to us.

Following the release of our LJMU research report demonstrating the significant impact our forest school/outdoor learning projects have on young people's confidence/resilience, aspirations and life chances, we have seen a huge increase in demand for our forest school provision and training which is a valuable source of income.

I would like to thank all our staff and volunteers for their hard work over the past year and for remaining committed and focused in challenging times. I would like to thank our committee for their valued advice and support over the past 12 months. We sadly lost two valued committee members and friends this year - John Webb and Rita Knight. This is a huge loss to our Charity and to us all personally. Their commitment, hard work and advice and friendship is missed by us all every day.

Embedded in the heart of the local community our community centre is a hive of activity and essential support which is hugely valued, respected and trusted by community members of all ages. We look at the future with optimism and enthusiasm as we expand our services and our reach.

Kate Jameson- CEO.

What we offer.....

Community Activities

Community by Nature (CBN) offers a range of services and support for the local community including out of school play and forest school sessions and residentials for children, youth clubs, large community open days, parent and toddler play sessions, youth groups for young people with disabilities, craft and social clubs, family dine time, community warm hub social groups, a walking club, trips & outings, community gardening and growing, joinery and maintenance and one pot cooking groups.

As the cost-of-living crisis continues we offer essential and critical support services (food, clothing) to meet the needs of the most vulnerable in our community. All our activities and support services are led by community need. During school holidays, we provide a full-time programme of play activities and trips out with a healthy meal at each session for local vulnerable children. Reacting to the rise in food and experiential poverty for children in our neighbourhood, we have increased our afterschool play and youth provision, offering activities, trips out and food on additional term time evenings and weekends.

Training

Community by Nature offers a progression route for training from introductory community learning and play, forest school and youth programmes through to the National Open College Network (NOCN) Level 1, 2 and 3 Nationally Accredited Forest Leaders Awards.

We can also offer the John Muir Environmental Awards which are nationally accredited awards focused on basic environmental and conservation skills and knowledge and the Duke of Edinburgh Awards.

We have centre approval through NOCN for Certificate in Skills for Employment and Professional Development – tailor made introductory learning programmes with flexibility to incorporate forest

tool use, building camp fires and outdoor cooking, woodland crafts, building rope structures etc. The forest school experiences we facilitate offer risk and challenge, capturing the interest and motivation of children and young people.

Our forest school sessions can be held on or off site, at one of our chosen local woodland venues. Sessions/programmes are available all year round for children from 3 years up to 16 years. We can offer one off taster sessions or a forest school programme. We currently work in partnership with primary and secondary schools delivering forest school programmes across Liverpool City Region.

Residentials

We also offer forest school and outdoor play residentials for children and young people, held at a fantastic woodland setting in the Northwest, with log cabin accommodation and in the countryside in Skipton, in a large cottage situated in acres of woodland and green space.

Team Building

We offer team building workshops and residentials for workplaces. Our team building exercises are based around forest school activities and include building fires, outdoor cooking, rope structures, shelter building and more. Our team building workshops/residentials are held in one of our fantastic woodland outreach venues. All of our team building workshops/residentials are tailored to meet the needs of the organisation.

Room Hire

We have a large community room and large training room and outdoor space, available for hire for meetings, training etc. at a very competitive rate.

Our work over the past year....

We celebrated our 30th Birthday as a Charity this year - marking the event with a summer party with the community, all our partners and supporters. This is an amazing milestone which is testament to the hard work, determination and commitment from all staff, volunteers and trustees of our charity over the years.

With continued demand for essential and critical community services (food and clothing) as the cost-of-living crisis continues, the past 12 months have been busy and challenging. We have facilitated food/activity programmes during all school holidays for vulnerable children in our community funded by Sefton Councils Healthy Activities Fund, providing a 2-course meal, play activities and trips out for up to 50 children who attend daily, all of which have been hugely successful. Activities included forest play, dry ski slopes, mobile zoo and trips to Knowsley Safari Park, climbing wall, Christmas Pantomime in Liverpool and much more. In response to the rise in food and experiential poverty for children in our neighbourhood, we increased our afterschool play and youth provision, offering activities, trips out with healthy meals on additional term time evenings and weekends and now offer family dine events.

As part of our essential services, we facilitated a weekly welcome hub offering a hot meal and a warm welcoming space for our vulnerable community members to meet. At our welcome space hub, community members participated in preparing, cooking and enjoying a one pot nutritious hot meal as well as accessing support and advice on health and wellbeing (mindfulness/meditation gentle exercise) and finances (budgeting, benefits, saving energy) again supporting our community through the cost-of-living crisis.

Our Community Centre continues to thrive with a range of community activities for vulnerable community members including social groups for residents experiencing loneliness and isolation, those struggling with mental health issues with activities including craft, cooking, joinery, gardening and knitting groups. We also continue to offer large community events, out of school and holiday clubs, youth groups, weekend residential for children, parent and toddler groups, social group for young adults with disabilities.

Last year we facilitated four forest school/outdoor play residential for vulnerable children and young people from our community who would not otherwise have gone on holiday. Staying in the countryside in Skipton, in a large cottage situated in acres of woodland and green space, children enjoyed swimming in the outdoor pool and looking after farm animals on site, waterfall trails as well as forest school activities.

We continue to work in partnership with other local support services (Independence Initiatives, local youth and community provision, Early Help Teams) facilitating community support activity, community learning and confidence building programmes as well as social groups and trips out. Feedback demonstrated this support has had immense impact on social and emotional wellbeing. We have a large bank of community volunteers including some fantastic young mentors who support us to plan and facilitate community activities and events. Our young mentors participate at all levels in the Charity including at Trustee level.

Our Aims for 2026

To continue to develop community activity and services at our centre in partnership with local residents according to current need and expand the reach of our charity

To continue to seek opportunities for long term sustainability particularly by applying for larger scale, longer term funding for creative community support services.

To expand our capacity to deliver forest school provision and training including our level 3 forest school training programme, developing forest school skills workshops

To review our vision, aims and objectives and our constitution/memorandum to reflect developments in vision, aims and objectives

REGISTERED COMPANY NUMBER: 03030362 (England and Wales)
REGISTERED CHARITY NUMBER: 1050226

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Community By Nature Limited

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Community By Nature Limited

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for the Year Ended 31 March 2025

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Community By Nature Limited

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's main aim is to enhance the wellbeing and life chances of children and adults in areas of deprivation in Sefton and surrounding local authorities by encouraging participation in community learning and support, play and forest school.

Significant activities

The charity strives to achieve its aim by providing the following services:

- Community training and support activities including youth activities.
- Play and forest school sessions, events and programmes for children and young people;
- Play and forest school training and support;

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives.

Volunteers

The charity is grateful for the efforts of its volunteers who are involved in all service provision. It is estimated that over 2,000 volunteer hours were provided during the year. The charity offers training and progression opportunities to volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2025 marked our 30th Birthday as a charity and reaching this amazing milestone is testament to the hard work, determination and commitment from all staff, volunteers and trustees of our charity over the years. We look forward to the next 30 years!

We faced a challenging year financially with limited funding which depleted our reserves, however with hard work, determination and help from our partners and supporters we have managed to rebuild and quickly get back on track. We continue to thrive as a trusted community hub providing essential and critical support for the most vulnerable people in our community who are living in food and fuel poverty as the cost-of-living crisis continues.

Our holiday provision, play activities/trips out with a healthy meal for local vulnerable children has been hugely successful with families reporting this as a lifeline as they struggle to afford food and activities for their children in the holidays.

Given the ongoing prevalence of food and experiential poverty for children in our neighbourhood, we have continued our increased offer of afterschool play and youth provision, facilitating activities, trips out and a healthy meal on additional term time evenings and weekends. We continue to facilitate our weekly welcome space sessions offering wellbeing workshops mindfulness/meditation, gentle exercise, advice keeping warm/reducing bills and nutritious lunches for adult community members.

We continue to offer an ongoing range of community activities including community learning programmes, social groups for residents experiencing loneliness and isolation and struggling with mental health, large family events, afterschool clubs, youth groups, residentials, parent and toddler groups, social group for young adults with disabilities to develop skills and build in confidence and resilience.

Given the current financial climate and demand we continue to find funding more scarce and increasingly difficult to access. This year we received funding from Sefton CVS, PH Holt, the Steve Morgan Foundation, National Lottery, HAF, Sefton Council, Community Foundation, GrantScape, Asda and FullNinety Sports Management towards our community activities for all ages. All these funding streams are invaluable to us.

Following the release of our LJMU research report demonstrating the significant impact our forest school/outdoor learning projects have on young peoples' confidence/resilience, aspirations and life chances, we have seen a huge increase in demand for our forest school provision and training which is a valuable source of income.

I would like to thank all our staff and volunteers for their hard work over the past year and for remaining committed and focused in challenging times. I would like to thank our committee for their valued advice and support over the past 12 months. We sadly lost two valued committee members and friends this year - John Webb and Rita Knight. This is a huge loss to our Charity and to us all personally. Their commitment, hard work and advice and friendship is missed by us all every day.

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FINANCIAL REVIEW

Principal funding sources

The principal funding sources are grants from external funding bodies, local authorities and associated local government agencies together with income generated from play and forest school provision, community support services, training, room hire and other charitable activities.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity.

Unrestricted Reserves:

- a) to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and
- b) to cover administration fund raising and support costs without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient

- a) to avoid the necessity of realising fixed assets held for the charity's use; and
- b) to cover 3 months' administration, fund raising and support costs.

The trustees continue to monitor and review reserves, continually seeking to identify and develop opportunities for new sources of income.

FUTURE DEVELOPMENTS

The trustees have considered continuity of the charity for a period of 12 months from the date of approving the accounts. Operational and cash flow activity is reviewed and monitored by the board of trustees on a regular basis and, with new sources of funding secured, the trustees are confident of ensuring continued provision of the services provided by the charity. The charity will continue to develop its core activities particularly its community, play and forest school provision and training.

The trustees and management continue to seek and develop opportunities to work with similar minded organisations to expand its activities throughout the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Applications for trusteeship are sought by advertisement. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint a trustee.

At the first Annual General Meeting all the trustees retired from office and were re-elected if they wished to continue. At every subsequent Annual General Meeting, one third of the trustees are subject to retirement by rotation. Trustees serve for a three year period and may be re-elected for a further three years.

Organisational structure

The number of trustees shall not be less than three, and until otherwise determined by a General Meeting more than ten.

The trustees meet six times a year to review strategy and performance, to look at budgets and finances and operating plans of the Charity.

Induction and training of new trustees

New trustees receive information packs about the charity showing the previous year's financial statements; various officers' reports; business plans; and organisational structure. Trustees will obtain training by experience of various functional committee meetings.

Wider network

The charity continues to play an active part in all aspects of play and forest school provision for children and young people and of play and forest school training in the local area. In addition, the charity facilitates a range of community support services for the local neighbourhood.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03030362 (England and Wales)

Registered Charity number
1050226

Registered office
40-42 Hertford Road
Bootle
Merseyside
L20 7DH

Trustees
J D Brett
D Egan
K O'Brien
J Webb (resigned 27.11.24)
Ms R Knight (resigned 27.3.25)
Ms A Farrell
Ms H Parker (appointed 14.11.24)

Independent Examiner
V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Solicitors
Black Norman
67/71 Coronation Road
Crosby
Liverpool
L23 5RE

Bankers
HSBC Bank Plc
197 Stanley Road
Bootle
Liverpool
L20 3DX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community By Nature Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by order of the board of trustees on 12 November 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J D Brett', with a stylized flourish underneath.

J D Brett - Trustee

Independent Examiner's Report to the Trustees of
Community By Nature Limited

Independent examiner's report to the trustees of Community By Nature Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes 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 requirement 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 (FRS 102)).

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.

G J Rummens FCCA

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

12 November 2025

Community By Nature Limited

Statement of Financial Activities
for the Year Ended 31 March 2025

		Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,164	-	5,164	235
Charitable activities	5				
Play and forest school provision		50,101	114,517	164,618	245,324
Other trading activities	3	2,500	-	2,500	2,942
Investment income	4	598	-	598	568
Total		<u>58,363</u>	<u>114,517</u>	<u>172,880</u>	<u>249,069</u>
EXPENDITURE ON					
Charitable activities					
Play and forest school provision		<u>128,479</u>	<u>84,926</u>	<u>213,405</u>	<u>232,449</u>
NET INCOME/(EXPENDITURE)		(70,116)	29,591	(40,525)	16,620
RECONCILIATION OF FUNDS					
Total funds brought forward		107,473	26,193	133,666	117,046
TOTAL FUNDS CARRIED FORWARD		<u><u>37,357</u></u>	<u><u>55,784</u></u>	<u><u>93,141</u></u>	<u><u>133,666</u></u>

The notes form part of these financial statements

Community By Nature Limited

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	13,204	15,594	28,798	26,875
CURRENT ASSETS					
Debtors	11	10,646	8,000	18,646	15,246
Cash at bank and in hand		16,066	32,190	48,256	92,505
		<u>26,712</u>	<u>40,190</u>	<u>66,902</u>	<u>107,751</u>
CREDITORS					
Amounts falling due within one year	12	(2,559)	-	(2,559)	(960)
NET CURRENT ASSETS		<u>24,153</u>	<u>40,190</u>	<u>64,343</u>	<u>106,791</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>37,357</u>	<u>55,784</u>	<u>93,141</u>	<u>133,666</u>
NET ASSETS		<u>37,357</u>	<u>55,784</u>	<u>93,141</u>	<u>133,666</u>
FUNDS	13				
Unrestricted funds				37,357	107,473
Restricted funds				55,784	26,193
TOTAL FUNDS				<u>93,141</u>	<u>133,666</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for 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 financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2025 and were signed on its behalf by:



J D Brett - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Play equipment	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 10% on cost
Office equipment	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	5,164	235

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Room hire income	2,500	2,942

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	598	568

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Forest school training	Play and forest school provision	36,538	44,381
Grants	Play and forest school provision	128,080	200,943
		164,618	245,324

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Sefton CVS	8,500	8,500
Steve Morgan Foundation	22,193	-
WEA/ESF	-	25,000
National Lottery	18,890	68,065
PH Holt Foundation	11,000	8,000
Holiday and Activities Food Programme	28,000	31,500
Asda	2,000	-
Merseyside Youth Association	-	2,250
Frank Rogers	-	5,000
Liverpool Environment Fund	-	14,988
Community Foundation	23,834	14,650
Sefton Council	100	20,000
Police Crime Fund	-	2,990
GrantScape	12,563	-
FullNinety Sports Management	1,000	-
	128,080	200,943

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. SUPPORT COSTS

	Finance	General support costs	Governance costs	Totals
	£	£	£	£
Play and forest school provision	92	28,458	2,460	31,010
	<u>92</u>	<u>28,458</u>	<u>2,460</u>	<u>31,010</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	7,186	6,274
	<u>7,186</u>	<u>6,274</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Charitable activities	3	3
Management and administration	1	1
	<u>4</u>	<u>4</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. TANGIBLE FIXED ASSETS

	Play equipment £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Totals £
COST					
At 1 April 2024	19,464	37,221	25,990	67,182	149,857
Additions	-	859	8,250	-	9,109
At 31 March 2025	19,464	38,080	34,240	67,182	158,966
DEPRECIATION					
At 1 April 2024	19,464	29,721	7,797	66,000	122,982
Charge for year	-	3,314	3,424	448	7,186
At 31 March 2025	19,464	33,035	11,221	66,448	130,168
NET BOOK VALUE					
At 31 March 2025	-	5,045	23,019	734	28,798
At 31 March 2024	-	7,500	18,193	1,182	26,875

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	8,000	4,600
Other debtors	10,646	10,646
	18,646	15,246

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	52	-
Other creditors	1,547	-
Accruals and deferred income	960	960
	2,559	960

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	107,473	(70,116)	37,357
Restricted funds			
BBC Children In Need	18,193	(2,599)	15,594
National Lottery	-	18,890	18,890
PH Holt Foundation	4,000	4,300	8,300
Holiday Activities and Food Programme	4,000	4,000	8,000
Sefton CVS	-	5,000	5,000
	<u>26,193</u>	<u>29,591</u>	<u>55,784</u>
TOTAL FUNDS	<u>133,666</u>	<u>(40,525)</u>	<u>93,141</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,363	(128,479)	(70,116)
Restricted funds			
Steve Morgan Foundation	22,193	(22,193)	-
BBC Children In Need	-	(2,599)	(2,599)
National Lottery	18,890	-	18,890
PH Holt Foundation	11,000	(6,700)	4,300
Holiday Activities and Food Programme	28,000	(24,000)	4,000
Asda	2,000	(2,000)	-
Sefton CVS	8,500	(3,500)	5,000
Sefton Council	100	(100)	-
Community Foundation	23,834	(23,834)	-
	<u>114,517</u>	<u>(84,926)</u>	<u>29,591</u>
TOTAL FUNDS	<u>172,880</u>	<u>(213,405)</u>	<u>(40,525)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	70,859	36,614	107,473
Restricted funds			
BBC Children In Need	43,207	(25,014)	18,193
National Lottery	2,980	(2,980)	-
PH Holt Foundation	-	4,000	4,000
Holiday Activities and Food Programme	-	4,000	4,000
	46,187	(19,994)	26,193
TOTAL FUNDS	117,046	16,620	133,666

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,126	(11,512)	36,614
Restricted funds			
BBC Children In Need	-	(25,014)	(25,014)
WEA/ESF	25,000	(25,000)	-
National Lottery	68,065	(71,045)	(2,980)
PH Holt Foundation	8,000	(4,000)	4,000
Holiday Activities and Food Programme	31,500	(27,500)	4,000
Sefton CVS	8,500	(8,500)	-
Frank Rogers	5,000	(5,000)	-
Liverpool Environment Fund	14,988	(14,988)	-
Merseyside Youth Association	2,250	(2,250)	-
Sefton Council	20,000	(20,000)	-
Community Foundation	14,650	(14,650)	-
Police Crime Fund	2,990	(2,990)	-
	200,943	(220,937)	(19,994)
TOTAL FUNDS	249,069	(232,449)	16,620

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Community By Nature Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,164	235
Other trading activities		
Room hire income	2,500	2,942
Investment income		
Deposit account interest	598	568
Charitable activities		
Forest school training	36,538	44,381
Grants	128,080	200,943
	164,618	245,324
Total incoming resources		
	172,880	249,069
EXPENDITURE		
Charitable activities		
Wages	95,007	93,982
Social security	3,556	3,525
Pensions	5,273	5,344
Rates and water	993	1,171
Insurance	11,914	7,434
Light and heat	6,613	12,663
Project expenses	19,853	25,936
Forest school expenses	2,460	6,160
Sessional staff	35,079	40,081
Training costs	1,647	3,104
	182,395	199,400
Support costs		
Finance		
Bank charges	92	92
General support costs		
Volunteer expenses	1,080	1,849
Motor and travel expenses	6,935	8,043
Telephone	1,707	700
Postage and stationery	1,645	2,293
Cleaning	3,413	3,317
Repairs and renewals	3,025	6,129
Sundries	3,467	2,191
Depreciation of tangible fixed assets	7,186	6,275
	28,458	30,797

This page does not form part of the statutory financial statements

Community By Nature Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
General support costs		
Governance costs		
Professional fees	1,500	1,200
Accountancy fees	960	960
	2,460	2,160
Total resources expended	213,405	232,449
Net (expenditure)/income	(40,525)	16,620

This page does not form part of the statutory financial statements

COMMUNITY BY NATURE LTD

England & Wales - Charity number 1050226

Accounts



AGM Report
&
Audited Accounts
2023-2024

Contents

Staffing Structure

Committee Members

Chair Persons Report

CEO Report

Key Services

Recent Work and Future Vision

Audited Accounts 2023/24

Registered Office:

Community by Nature

40-42 Hertford Road

Bootle L20 7DH

Tel: 0151 933 2363

Company Limited by Guarantee No: 3030362

Registered Charity Number: 1050226

Website: www.communitybynature.org.uk

Email: info@communitybynature.org.uk

Aim:

The charities main aim is to improve the health, wellbeing and life chances of people and communities experiencing significant disadvantage in Sefton and across Liverpool City Region through community learning and support, play and forest school.

Significant Activities:

In order to achieve this aim we offer:

Community training and support activities including youth activities

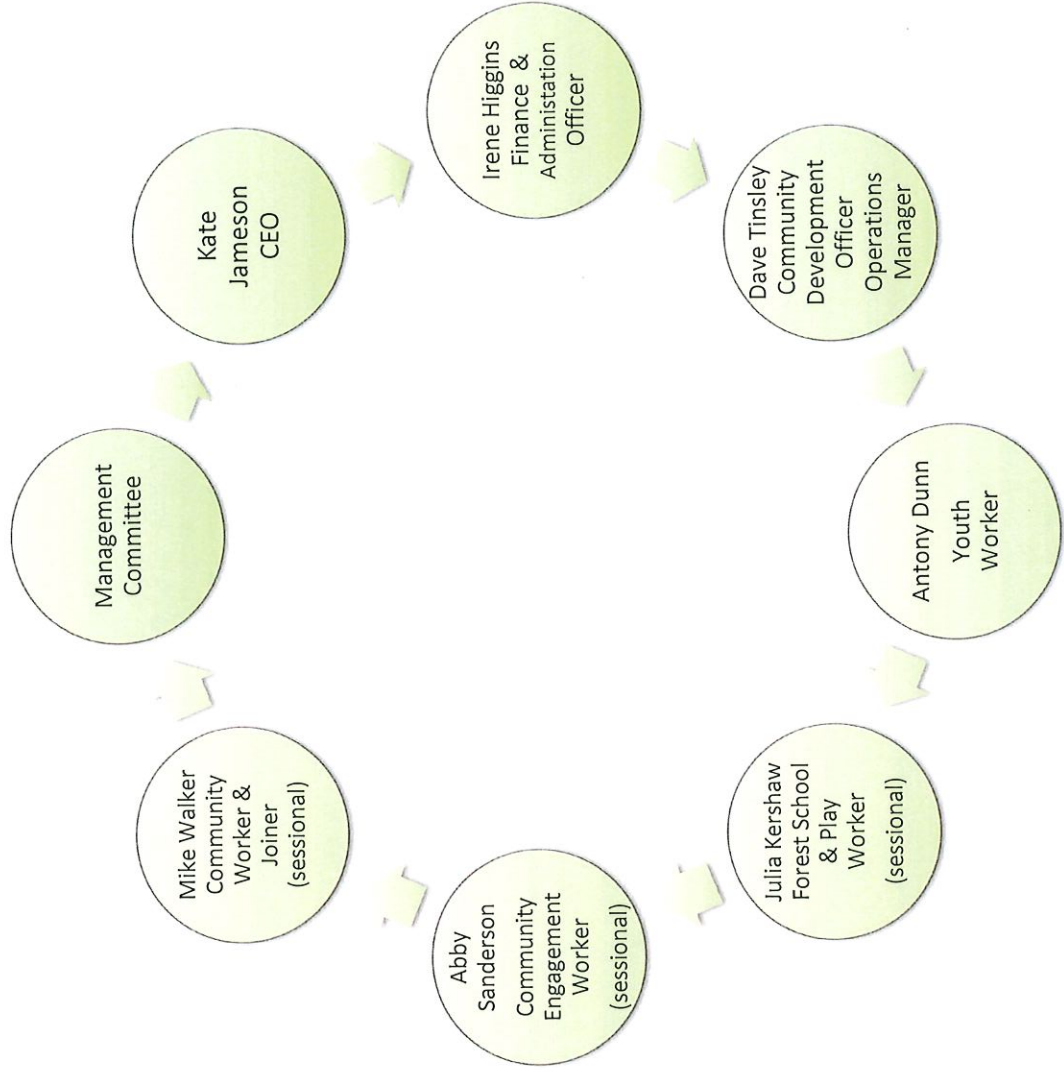
Play and forest school sessions, events and programmes for children and young people

Play and forest school training and support

Background:

Community by Nature (formerly Sefton Play Council) was established in March 1995 with the original aim of providing play support, training and resources for community groups working with children and young people in areas of disadvantage.

Staff Structure



Chair Persons Annual Report 2024

Welcome to our Annual General Meeting for 2024.

Our focus this year has been supporting our community through the cost of living crisis as we witness local residents living with food and fuel poverty. It is a tribute to the amazing staff and volunteers of Community By Nature that we have embedded ourselves as an integral part of our local community and are able to offer this trusted critical support. We have had a tough year in accessing funding with many funding amounts being reduced due to unprecedented demand however as we look to the coming 12 months we remain stable and secure, and on behalf of the Board, I would like to take this opportunity to express our deepest gratitude to everybody involved in that process.

I would also like to thank our funders for their support through the year in particular Children in Need, PH Holt, The National Lottery whose ongoing funding has been instrumental in ensuring our sustainability, as well as enabling us to offer tailored support services to our community through the cost of living crisis.

I would like to thank all our visitors, learners, and the entire local community. Working together during this challenging financial period has highlighted the strength and depth of relationships that mean we are still able to provide such a high-quality service. We have done so much work with local children, whether its providing food and activities during school holidays, or the amazing Christmas with Santa days. All the groups that attend our centre help make it what it is, a beacon of light and support for everyone.

And of course, none of these things could be achieved without our volunteers whose support is invaluable as our centre continues to develop and adapt to meet to local need at this difficult time.

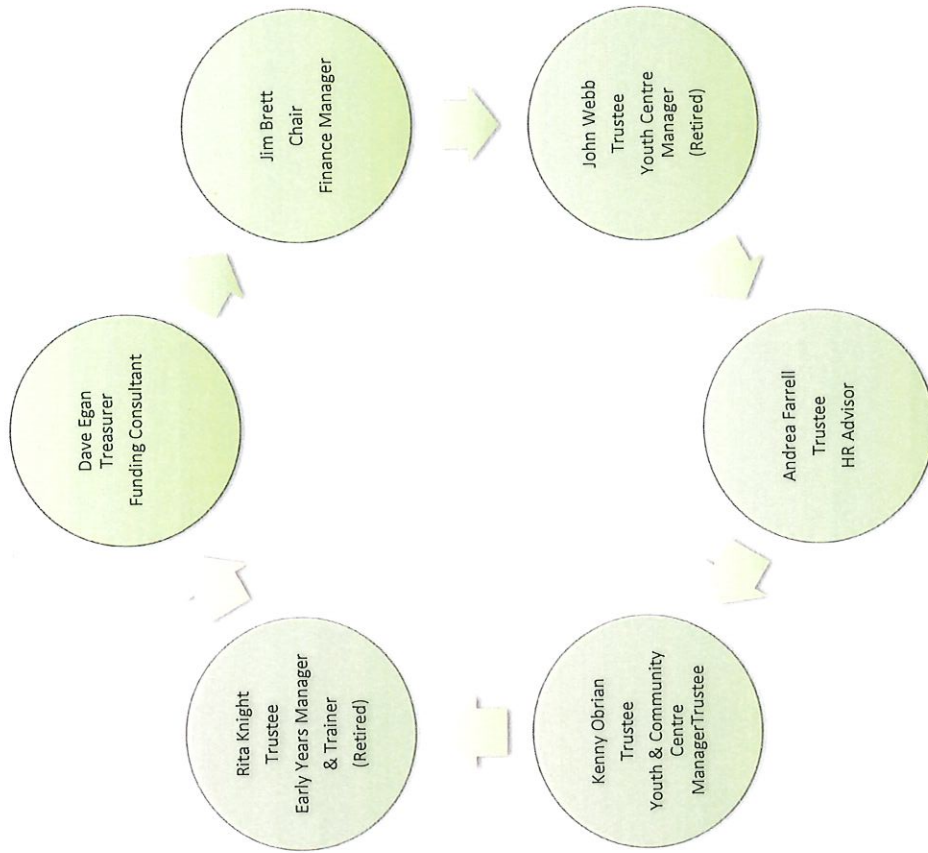
I am also very grateful to my fellow Board colleagues, who committed substantial time and energy to Community By Nature during the past year. It is much appreciated by all.

Finally, Community By Nature is growing stronger all the time, due in no small way to our amazing staff team led by our CEO Kate Jameson. Never forget how amazing you all are!

Thank you

Jim Brett

Management Committee Roles & Expertise



CEOs Annual Report 2024

Throughout this year our community centre is thriving as a trusted safe haven, offering essential and critical support for the most vulnerable people in our community who are living in food and fuel poverty as the cost-of-living crisis continues. Over the year, during all school holidays, we have provided play activities and trips out with a healthy meal at each session for local vulnerable children. Reacting to the rise in food and experiential poverty for children in our neighbourhood, we have increased our afterschool play and youth provision, offering activities, trips out and a healthy meal on additional term time evenings and weekends. We have facilitated a twice weekly warm hub offering advice on budgeting, benefits, keeping warm & reducing bills with free hot lunches to community members. Once again, this year we featured on North West tonight with a film demonstrating the impact of our continued support in the community through the cost of living crisis. This is excellent publicity which has helped us access funding.

We continue to facilitate a range of community activities including community learning programmes, social groups for residents with mental health issues, large, themed family events, afterschool clubs, youth groups, residential, parent and toddler groups, social group for young adults with disabilities to develop skills and build in confidence and resilience.

This year given the financial climate and demand we have found funding scarcer and more difficult to access. We received funding from PH Holt, Lottery and Sefton Council for our community activity and Children in Need for forest play activities and residential for vulnerable children in the community. All these funding streams remain invaluable to us. We have also been successful in accessing further funding from a range of external sources including this year including Frank Rodgers foundation, the Police and Crime Commissioner, Violence Reduction Partnership.

This year following the release of our LJMU research report demonstrating the significant impact our forest school/outdoor learning projects have on the confidence, resilience, aspirations and life chances of young people, I was invited to present our research at two university conferences in Liverpool. This has hugely raised the profile of our forest school provision for young people.

I would like to thank all our staff for their hard work over the past year, as well as our volunteers whose support is invaluable. I would like to thank our committee for their valued advice and support over the past 12 months. We have continued to strive to reach and support the most vulnerable community members through this difficult financial climate and have been extremely successful in doing so over the past 12 months. Embedded in the heart of the local community our community centre is a hive of activity and essential support which is hugely valued, respected and trusted by community members of all ages. We look at the future with optimism and enthusiasm as we expand our services and our reach.

Kate Jameson- CEO.

What we offer.....

Community Activities

Community by Nature (CBN) offers a range of services and support for the local community including out of school play and forest school sessions and residential for children, youth clubs, large community open days, parent and toddler play sessions, youth groups for young people with disabilities, craft and social clubs, a family meal food take away, community warm hub social groups, a walking club, trips & outings, community gardening and growing and joinery and maintenance and a one pot cooking groups.

Throughout the cost-of-living crisis we adapted our support to offer essential and critical support services (food, clothing) to meet the needs of the most vulnerable in our community. All our activities and support services are led by community need. During school holidays, we provide a full-time programme of play activities and trips out with a healthy meal at each session for local vulnerable children. Reacting to the rise in food and experiential poverty for children in our neighbourhood, we have

increased our afterschool play and youth provision, offering activities, trips out and food on additional term time evenings and weekends.

Training

Community by Nature offers a progression route for training from introductory community learning and play, forest school and youth programmes through to the National Open College Network (NOCN) Level 1, 2 and 3 Nationally Accredited Forest Leaders Awards.

We also offer are the John Muir Environmental Awards which are nationally accredited awards focused on basic environmental and conservation skills and knowledge and the Duke of Edinburgh Awards for young people in Sefton on behalf of Sefton Youth Service.

We have centre approval through NOCN for Certificate in Skills for Employment and Professional Development – tailor made introductory learning programmes with flexibility to incorporate forest

school, literacy and numeracy team building, personal progression, health and fitness and much more.

Further details of some of the training programmes we offer are as follows:

Introduction to Forest School (Level 1)

This programme introduces learners to the principles of forest school and provides insight into basic forest school activities.

Level 2 Forest School Assistant Award

This programme provides learners with the skills and knowledge to become a forest school assistant, assisting in the facilitation of forest school activities and programmes.

Level 3 Forest School Leaders Award

This programme provides learners with the knowledge and skills to plan and facilitate forest school programmes and manage forest school sites.

Playwork

We offer a tailor made introductory 15-hour playwork level 1 programme which introduces practical play ideas, principles & practice, child centred play, building relationships.

Next year we plan to offer an introductory Volunteering training programme accredited by Playwork Partnerships to upskill the growing number of volunteers who support our services, providing further opportunity for personal progression.

Workshops

We offer a range of workshops including:

Forest School Taster Session

Fire Lighting

Risk in Play

Natural Arts

Safeguarding

Practical Forest School Programmes for Children & Young People

We offer Forest school, an innovative educational approach to outdoor play and learning. The philosophy of forest school is to encourage and inspire children through positive outdoor experiences.

Forest school consists of a series of outdoor activities which are physical, educational and conservational. Children and young people use full sized tools, play, learn boundaries of behaviour both physical and social, take risks and make mistakes. Our forest school sessions are fully inclusive.

Community by Natures forest school sessions aim to promote children and young peoples' self-esteem, independence, emotional resilience, team building and social skills. One of our objectives is to promote children and young peoples' interest in and enthusiasm for active outdoor play.

Our forest school sessions involve facilitating a range of activities including shelter building, team games,

tool use, building camp fires and outdoor cooking, woodland crafts, building rope structures etc. The forest school experiences we facilitate offer risk and challenge, capturing the interest and motivation of children and young people.

Our forest school sessions can be held on or off site, at one of our chosen local woodland venues. Sessions/programmes are available all year round for children from 3 years up to 16 years. We can offer one off taster sessions or a forest school programme. We currently work in partnership with primary and secondary schools delivering forest school programmes across Liverpool City Region.

Residentials

We also offer forest school and outdoor play residentials for children and young people, held at a fantastic woodland setting in the Northwest, with log cabin accommodation and in the countryside in Skipton, in a large cottage situated in acres of woodland and green space.

Team Building

We offer team building workshops and residentials for workplaces. Our team building exercises are based around forest school activities and include building fires, outdoor cooking, rope structures, shelter building and more. Our team building workshops/residentials are held in one of our fantastic woodland outreach venues. All of our team building workshops/residentials are tailored to meet the needs of the organisation.

Room Hire

We have a large community room and large training room and outdoor space available for hire for meetings, training etc. at a very competitive rate.

Our work over the past year....

With increased demand for essential and critical community services (food and clothing) as the cost-of-living crisis continues, the past 12 months have been busy and challenging. We have facilitated food/activity programmes during all school holidays for vulnerable children in our community funded by Sefton Councils Healthy Activities Fund, providing a 2-course meal, play activities and trips out for up to 50 children who attend daily, all of which have been hugely successful. Activities included forest play, master chefs, mobile zoo and trips to Knowsley Safari Park, climbing wall, Christmas Pantomime in Liverpool and much more. In response to the rise in food and experiential poverty for children in our neighbourhood, we increased our afterschool play and youth provision, offering activities, trips out and healthy meals on additional term time evenings and weekends.

As part of our essential services, we facilitated a twice weekly welcome hub offering a hot meal and a warm welcoming space for our vulnerable community members to meet. At our welcome space hub, community members participated in preparing, cooking and enjoying a one pot nutritious hot meal as well as accessing advice on budgeting, benefits, saving energy etc, again supporting our community through the cost-of-living crisis. Our extensive and high-quality community support services led to our Charity featuring on Northwest tonight, with a film demonstrating the impact our continued support has had on our local the community. This feature, being excellent publicity in demonstrating the value of our community services, has helped us access funding.

Our Community Centre is now thriving with a range of community activities for vulnerable community members including social groups for residents with mental health issues, craft, cooking, joinery, gardening and knitting groups, large community events, out of school and holiday clubs, youth groups, weekend residential for children, parent and toddler groups, social group for young adults with disabilities.

Last year we facilitated four forest school/outdoor play residential for vulnerable children and young people from our community who would not otherwise have gone on holiday. Staying in the countryside in Skipton, in a large cottage situated in acres of woodland and green space, children enjoyed swimming in the outdoor pool and looking after farm animals on site, waterfall trails as well as forest school activities.

We continue to work in partnership with other local support services (YMCA Nightingale Residential Centre for adults recovering from mental health issues, youth provision, Early Help Teams) facilitating community support activity, community learning and confidence building programmes as well as social groups and trips out. Feedback demonstrated this support has had immense impact on social and emotional wellbeing. We have a large bank of community volunteers including some fantastic young mentors who support us to plan and facilitate community activities and events. Our young mentors participate at all levels in the Charity including at Trustee level.

As we head towards Christmas we have a range of Christmas events planned including Breakfast and Tea with Santa, community Christmas meals catered for by the Charity Food For Thought, a trip to the pantomime in Liverpool and a Christmas show at the story house in Chester. In addition, following a hugely successful Christmas grotto event last year we have planned a bigger and better version once again this year. As in previous years we will be open over Christmas to support the vulnerable residents and families in our community.

Commissions

We continue to be commissioned directly by local primary schools for forest school programmes and are continuing our Mersey Forest commission leading on a community project to maintain the woodland at Griffin wood in St Helens. This is a 12-week project – one day per week and is an on-going contract. We plan to work on further larger scale bids with Merseyforest who view us as their primary delivery partner forest school projects.

Forest School Training

We are continuing to deliver level 3 forest school training programmes at regular intervals and have undertaken several commissions to deliver the level 3 programme for organisations and cluster groups including CRAFT in Manchester, Kirkby Schools Partnership.

LJMU Research

Following LJMU's research and final reports on the impact of our forest school project on young people's social and emotional development, with findings demonstrating significant impact in the confidence, resilience, motivation and aspirations of young people, this year I was invited to present our research at two university conferences in Liverpool. This hugely raised the profile of our forest school provision for young people and has already generated further interest in our forest school programmes for disengaged young people.

Building Developments

We are continually developing our community centre in partnership with the local community. In the past 12 months we have further developed the indoor space and have plans and funding in place to further develop our outdoor forest school site in the new year in partnership with the local community.

A very big thank you to our funders and supporters in 2023-2024

Children in Need

PH Holt

Sefton Council

Liverpool Council

WEA/ESF Community Learning Fund

Lottery – Community Fund

Cash for Kids

Frank Rodgers Foundation

Our Aims for 2025

To continue to develop community activity and services at our centre in partnership with local residents according to current need and expand the reach of our charity

To continue to seek opportunities for long term sustainability particularly by applying for larger scale, longer term funding for creative community support services.

To continue developing and promoting our forest school training including our level 3 forest school training programme, developing forest school skills workshops

To review our vision, aims and objectives and our constitution/memorandum to reflect developments in vision, aims and objectives

To continue to develop the physical space both indoors and outdoors at our community centre in partnership with the local community and our service users.

REGISTERED COMPANY NUMBER: 03030362 (England and Wales)
REGISTERED CHARITY NUMBER: 1050226

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Community By Nature Limited

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Community By Nature Limited

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for the Year Ended 31 March 2024

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Community By Nature Limited

Report of the Trustees for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main aim is to enhance the wellbeing and life chances of children and adults in areas of deprivation in Sefton and surrounding local authorities by encouraging participation in community learning and support, play and forest school.

Significant activities

The charity strives to achieve its aim by providing the following services:

- Play and forest school sessions, events and programmes for children and young people;
- Play and forest school training and support;
- Community training and support activities including youth activities.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is grateful for the efforts of its volunteers who are involved in all service provision. It is estimated that over 2,000 volunteer hours were provided during the year. The charity offers training and progression opportunities to volunteers.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are grants from external funding bodies, local authorities and associated local government agencies together with income generated from play and forest school provision, community support services, training, room hire and other charitable activities.

Reserves policy

The trustees have reviewed the reserves of the charity.

Unrestricted Reserves:

- a) to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and
- b) to cover administration fund raising and support costs without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient

- a) to avoid the necessity of realising fixed assets held for the charity's use; and
- b) to cover 3 months administration, fund raising and support costs.

The trustees continue to monitor and review reserves, continually seeking to identify and develop opportunities for new sources of income.

Designated Fund

The trustees have considered it prudent to set aside an amount that would provide for the contractual redundancy liabilities and 3 months operational costs to cover the contractual notice of redundancy period for employees in the event that there was a decrease or withdrawal of income.

Community By Nature Limited

Report of the Trustees
for the Year Ended 31 March 2024

FUTURE DEVELOPMENTS

The trustees have considered continuity of the charity for a period of 12 months from the date of approving the accounts. Operational and cash flow activity is reviewed and monitored by the board of trustees on a regular basis and with new sources of funding secured, the trustees are confident of ensuring continued provision of the services provided by the charity. The charity will continue to develop its core activities particularly its community, play and forest school provision and training.

The trustees and management continue to seek and develop opportunities to work with similar minded organisations to expand its activities throughout the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Applications for trusteeship are sought by advertisement. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint a trustee.

At the first Annual General Meeting all the trustees retired from office and were re-elected if they wished to continue. At every subsequent Annual General Meeting, one third of the trustees are subject to retirement by rotation. Trustees serve for a three year period and may be re-elected for a further 3 years.

Organisational structure

The number of trustees shall not be less than three, and until otherwise determined by a General Meeting more than 10.

The trustees meet six times a year to review strategy and performance, to look at budgets and finances and operating plans of the Charity.

Induction and training of new trustees

New trustees receive information packs about the charity showing the previous years financial statements, various officer's reports, business plans and organisational structure. Trustees will obtain training by experience of various functional committee meetings.

Wider network

The charity continues to play an active part in all aspects play and forest school provision for children and young people of play and forest school training in the local area. In addition the charity facilitates a range of community support services for the local neighbourhood.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03030362 (England and Wales)

Registered Charity number
1050226

Registered office
40-42 Hertford Road
Bootle
Merseyside
L20 7DH

Community By Nature Limited

Report of the Trustees
for the Year Ended 31 March 2024

Trustees

J D Brett

D Egan

Mrs C A Morgans (resigned 4.5.23)

K O'Brien

J Webb

Ms R Knight

Ms A Farrell (appointed 26.4.23)

Company Secretary

Mrs C A Morgans

Independent Examiner

V & R Accountancy Services Limited

Chartered Certified Accountants

Cropton House

Three Tuns Lane

Formby

Merseyside

L37 4AQ

Solicitors

Black Norman

67/71 Coronation Road

Crosby

Liverpool

L23 5RE

Bankers

HSBC Bank Plc

107 Stanley Road

Bootle

Liverpool

L20 3DX

Approved by order of the board of trustees on 13 November 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J D Brett', with a stylized flourish at the end.

J D Brett - Trustee

Independent Examiner's Report to the Trustees of
Community By Nature Limited

Independent examiner's report to the trustees of Community By Nature Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes 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 requirement 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 (FRS 102)).

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.

G J Rummens FCCA

V & R Accountancy Services Limited
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

13 November 2024

Community By Nature Limited

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	235	-	235	1,052
Charitable activities	5				
Play and forest school provision		44,381	200,943	245,324	209,569
Other trading activities	3	2,942	-	2,942	3,683
Investment income	4	568	-	568	138
Total		<u>48,126</u>	<u>200,943</u>	<u>249,069</u>	<u>214,442</u>
EXPENDITURE ON					
Charitable activities					
Play and forest school provision		<u>11,512</u>	<u>220,937</u>	<u>232,449</u>	<u>247,285</u>
NET INCOME/(EXPENDITURE)		36,614	(19,994)	16,620	(32,843)
RECONCILIATION OF FUNDS					
Total funds brought forward		70,859	46,187	117,046	149,889
TOTAL FUNDS CARRIED FORWARD		<u><u>107,473</u></u>	<u><u>26,193</u></u>	<u><u>133,666</u></u>	<u><u>117,046</u></u>

The notes form part of these financial statements

Community By Nature Limited

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	10	8,682	18,193	26,875	33,149
CURRENT ASSETS					
Debtors	11	15,246	-	15,246	3,916
Cash at bank and in hand		84,505	8,000	92,505	81,052
		99,751	8,000	107,751	84,968
CREDITORS					
Amounts falling due within one year	12	(960)	-	(960)	(1,071)
NET CURRENT ASSETS		98,791	8,000	106,791	83,897
TOTAL ASSETS LESS CURRENT LIABILITIES		107,473	26,193	133,666	117,046
NET ASSETS		107,473	26,193	133,666	117,046
FUNDS	13				
Unrestricted funds				107,473	70,859
Restricted funds				26,193	46,187
TOTAL FUNDS				133,666	117,046

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

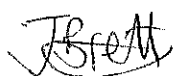
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for 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 financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2024 and were signed on its behalf by:



J D Brett - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Play equipment	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 10% on cost
Office equipment	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Community By Nature Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	235	1,052
	<u>235</u>	<u>1,052</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Room hire income	2,942	2,573
Catering income	-	790
Other income	-	320
	<u>2,942</u>	<u>3,683</u>

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	568	138
	<u>568</u>	<u>138</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Forest school training	44,381	25,300
Grants	200,943	184,269
	<u>245,324</u>	<u>209,569</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Sefton CVS	8,500	9,000
Steve Morgan Foundation	-	17,412
BBC Children In Need	-	61,220
WEA/ESF	25,000	14,919
National Lottery	68,065	19,980
PH Holt Foundation	8,000	-
23 Community Foundation	-	24,988
Holiday and Activities Food Programme	31,500	33,000
Asda	-	300
Ford	-	2,950
Platinum Jubilee Fund	-	500
Merseyside Youth Association	2,250	-
Frank Rogers	5,000	-
Liverpool Environment Fund	14,988	-
Community Foundation	14,650	-
Sefton Council	20,000	-
Police Crime Fund	2,990	-
	<u>200,943</u>	<u>184,269</u>

6. SUPPORT COSTS

	Finance £	General support costs £	Governance costs £	Totals £
Play and forest school provision	92	30,797	2,160	33,049

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24 £	31.3.23 £
Depreciation - owned assets	6,274	6,275

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Charitable activities	3	4
Management and administration	1	1
	4	5

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

10. TANGIBLE FIXED ASSETS

	Play equipment £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Totals £
COST					
At 1 April 2023 and 31 March 2024	19,464	37,221	25,990	67,182	149,857
DEPRECIATION					
At 1 April 2023	19,464	26,493	5,198	65,553	116,708
Charge for year	-	3,228	2,599	447	6,274
At 31 March 2024	19,464	29,721	7,797	66,000	122,982
NET BOOK VALUE					
At 31 March 2024	-	7,500	18,193	1,182	26,875
At 31 March 2023	-	10,728	20,792	1,629	33,149

Community By Nature Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	4,600	520
Other debtors	10,646	3,396
	<u>15,246</u>	<u>3,916</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	-	111
Accruals and deferred income	960	960
	<u>960</u>	<u>1,071</u>

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	70,859	36,614	107,473
Restricted funds			
BBC Children In Need	43,207	(25,014)	18,193
National Lottery	2,980	(2,980)	-
PH Holt Foundation	-	4,000	4,000
Holiday Activities and Food Programme	-	4,000	4,000
	<u>46,187</u>	<u>(19,994)</u>	<u>26,193</u>
TOTAL FUNDS	<u>117,046</u>	<u>16,620</u>	<u>133,666</u>

Community By Nature Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,126	(11,512)	36,614
Restricted funds			
BBC Children In Need	-	(25,014)	(25,014)
WEA/ESF	25,000	(25,000)	-
National Lottery	68,065	(71,045)	(2,980)
PH Holt Foundation	8,000	(4,000)	4,000
Holiday Activities and Food Programme	31,500	(27,500)	4,000
Sefton CVS	8,500	(8,500)	-
Frank Rogers	5,000	(5,000)	-
Liverpool Environment Fund	14,988	(14,988)	-
Merseyside Youth Association	2,250	(2,250)	-
Sefton Council	20,000	(20,000)	-
Community Foundation	14,650	(14,650)	-
Police Crime Fund	2,990	(2,990)	-
	<u>200,943</u>	<u>(220,937)</u>	<u>(19,994)</u>
TOTAL FUNDS	<u>249,069</u>	<u>(232,449)</u>	<u>16,620</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	85,884	(15,025)	70,859
Restricted funds			
Steve Morgan Foundation	6,692	(6,692)	-
BBC Children In Need	28,599	14,608	43,207
Youth Endowment Fund	16,504	(16,504)	-
National Lottery	-	2,980	2,980
PH Holt Foundation	9,240	(9,240)	-
23 Community Foundation	1,470	(1,470)	-
Cash4Kids	1,500	(1,500)	-
	<u>64,005</u>	<u>(17,818)</u>	<u>46,187</u>
TOTAL FUNDS	<u>149,889</u>	<u>(32,843)</u>	<u>117,046</u>

Community By Nature Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,173	(45,198)	(15,025)
Restricted funds			
Steve Morgan Foundation	17,412	(24,104)	(6,692)
BBC Children In Need	61,220	(46,612)	14,608
Youth Endowment Fund	-	(16,504)	(16,504)
WEA/ESF	14,919	(14,919)	-
National Lottery	19,980	(17,000)	2,980
PH Holt Foundation	-	(9,240)	(9,240)
23 Community Foundation	24,988	(26,458)	(1,470)
Cash4Kids	-	(1,500)	(1,500)
Holiday Activities and Food Programme	33,000	(33,000)	-
Asda	300	(300)	-
Ford	2,950	(2,950)	-
Sefton CVS	9,000	(9,000)	-
Platinum Jubilee Fund	500	(500)	-
	<u>184,269</u>	<u>(202,087)</u>	<u>(17,818)</u>
TOTAL FUNDS	<u>214,442</u>	<u>(247,285)</u>	<u>(32,843)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Community By Nature Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	235	1,052
Other trading activities		
Room hire income	2,942	2,573
Catering income	-	790
Other income	-	320
	2,942	3,683
Investment income		
Deposit account interest	568	138
Charitable activities		
Forest school training	44,381	25,300
Grants	200,943	184,269
	245,324	209,569
Total incoming resources	249,069	214,442
EXPENDITURE		
Charitable activities		
Wages	93,982	111,688
Social security	3,525	4,891
Pensions	5,344	5,733
Rates and water	1,171	1,303
Insurance	7,434	7,393
Light and heat	12,663	6,644
Project expenses	25,936	30,276
Forest school expenses	6,160	1,707
Sessional staff	40,081	28,965
Training costs	3,104	1,312
	199,400	199,912
Support costs		
Finance		
Bank charges	92	93
General support costs		
Volunteer expenses	1,849	1,191
Motor and travel expenses	8,043	6,689
Telephone	700	916
Postage and stationery	2,293	1,119
Carried forward	12,885	9,915

This page does not form part of the statutory financial statements

Community By Nature Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
General support costs		
Brought forward	12,885	9,915
Catering	-	3,199
Cleaning	3,317	3,044
Repairs and renewals	6,129	17,001
Sundries	2,191	2,086
Depreciation of tangible fixed assets	6,275	6,275
	30,797	41,520
 Governance costs		
Professional fees	1,200	1,200
Accountancy fees	960	960
Legal fees	-	3,600
	2,160	5,760
 Total resources expended	232,449	247,285
 Net income/(expenditure)	16,620	(32,843)

This page does not form part of the statutory financial statements

COMMUNITY BY NATURE LTD

England & Wales - Charity number 1050226

Accounts



AGM Report
&
Audited Accounts
2022-2023

Contents

Staffing Structure

Committee Members

Chair Persons Report

CEO Report

Key Services

Recent Work and Future Vision

Audited Accounts 2022/23

Registered Office:

Community by Nature

40-42 Hertford Road

Bootle L20 7DH

Tel: 0151 933 2363

Company Limited by Guarantee No: 3030362

Registered Charity Number: 1050226

Website: www.communitybynature.org.uk

Email: info@communitybynature.org.uk

Aim:

The charities main aim is to improve the health, wellbeing and life chances of people and communities experiencing significant disadvantage in Sefton and across Liverpool City Region through community learning and support, play and forest school.

Significant Activities:

In order to achieve this aim we offer:

Community training and support activities including youth activities

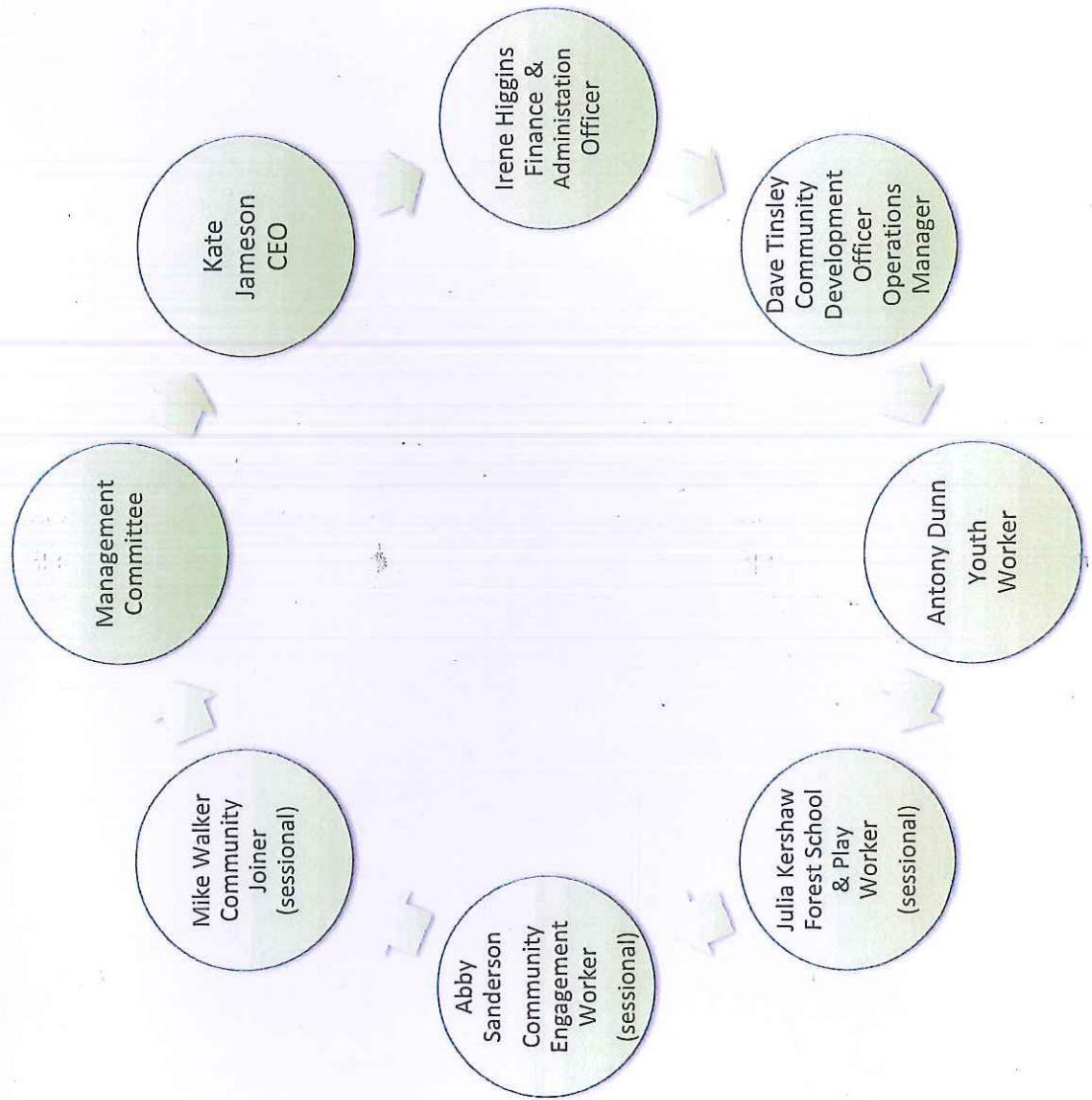
Play and forest school sessions, events and programmes for children and young people

Play and forest school training and support

Background:

Community by Nature (formerly Sefton Play Council) was established in March 1995 with the original aim of providing play support, training and resources for community groups working with children and young people in areas of disadvantage.

Staff Structure



Management Committee Roles & Expertise



Chair Persons Annual Report 2023

Welcome to our Annual General Meeting for 2023.

Our focus this year has been supporting our community through the cost of living crisis as we witness local residents living with food and fuel poverty. It is a tribute to the amazing staff, volunteers, and members of Community By Nature that we have embedded ourselves as an integral part of our local community and are able to offer this trusted critical support. We have had a tough year in accessing funding with many funding amounts being reduced due to unprecedented demand however as we look to the coming 12 months we remain stable and secure, and on behalf of the Board, I would like to take this opportunity to express our deepest gratitude to everybody involved in that process.

I would also like to thank our funders for their support through the year in particular the Steve Morgan Foundation, Children in Need, PH Holt, The National Lottery and Youth Endowment Fund whose on going funding has been instrumental in ensuring our sustainability, as well as enabling us to offer tailored support services to our community through the cost of living crisis.

I would like to thank all our visitors, learners, and the entire local community. Working together during this challenging financial period has highlighted the strength and depth of relationships that mean we are still able to provide such a high-quality service. We have done so much work with local children, whether it is supporting them during school holidays, or the amazing Christmas with Santa days. All the groups that attend our centre help make it what it is, a beacon of light and support for everyone.

And of course, none of these things could be achieved without our volunteers whose support is invaluable as our centre continues to develop and adapt to meet to local need at this difficult time.

I am also very grateful to my fellow Board colleagues, who committed substantial time and energy to Community By Nature during the past year. It is much appreciated by all.

Thank you

Jim Brett

CEOs Annual Report 2023

Our community centre is continuing to thrive. This year we have seen increased demand for critical support supporting the most vulnerable people in our community living in food and fuel poverty as a result of the cost of living crisis. We have provided meals, play activities and trips out for children and young people during all school holidays, we are open as a warm hub offering advice on budgeting, benefits advice and free hot lunches to community members and are due to increase our youth provision, offering youth activities, trips out and food in the evenings. We have even featured on North West tonight who filmed a feature on how we have supported our community through the cost of living crisis at fantastic Christmas Grotto last year with Santa in his log cabin and real reindeers!

We continue to facilitate a range of community activities including community learning programmes, social groups for residents with mental health issues, large themed family events, afterschool clubs, youth groups, residents, parent and toddler groups, social group for young adults with disabilities to develop skills and build in confidence and resilience.

We continue to receive funding from PH Holt, Lottery for our community activity and Children in Need for forest play activities and residents for vulnerable children in the community. Both of these funding streams remain invaluable to us.

We have also been successful in accessing further funding from a range of external sources including this year including, Sefton Council.

This year LMU completed a research report demonstrating the impact of our forest school and outdoor learning projects. This report demonstrates that our projects have significant impact on confidence and resilience of young people who engage have raised the profile of our forest school provision for young people.

I would like to thank all our staff for their hard work over the past year, as well as our volunteers - whose support is invaluable. I would like to thank our committee for their valued advice and support over the past 12 months. In the past year we have worked hard to reach and support the most vulnerable community members through the cost of living crisis and have been successful with this as we are a trusted service embedded into the local community. We look at the future with optimism and enthusiasm.

Kate Jameson- CEO.

What we offer.....

Community Activities

Community by Nature (CBN) offers a range of services and support for the local community including out of school play and forest school sessions for children, youth clubs, large community open days, parent and toddler play sessions, youth clubs for young people with disabilities, craft and social clubs, a community takeaway service, community warm hub social groups, a walking club, trips & outings, community gardening and growing, a one pot cooking group.

Throughout the cost-of-living crisis we adapted some of our support services to offer critical services (food, clothing) to meet the needs of the most vulnerable in our community our community. All of our services are led by community need.

Training

Community by Nature offers a progression route for training from introductory community learning and play, forest school and youth programmes through to the National Open College Network (NOCN) Level 1, 2 and 3 Nationally Accredited Forest Leaders Awards.

We also offer are the John Muir Environmental Awards which are nationally accredited awards accrediting basic environmental and conservation skills and knowledge and the Duke of Edinburgh Awards for young people in Sefton on behalf of Sefton Youth Service.

We have centre approval through NOCN for Certificate in Skills for Employment and Professional Development – tailor made introductory learning programmes with flexibility to incorporate forest school, literacy and numeracy team building, personal progression, health and fitness and much more.

Details of some of the training programmes we offer are as follows:

Introduction to Forest School (Level 1)

This programme introduces learners to the principles of forest school and provides insight into basic forest school activities.

Level 2 Forest School Assistant Award

This programme provides learners with the skills and knowledge to become a forest school assistant, assisting in the facilitation of forest school activities and programmes.

Level 3 Forest School Leaders Award

This programme provides learners with the knowledge and skills to plan and facilitate forest school programmes and manage forest school sites.

Playwork

We offer a tailor made introductory 15-hour playwork level 1 programme which introduces practical play ideas, principles & practice, child centred play, building relationships.

Next year we plan to offer an introductory Volunteering training programme accredited by Playwork Partnerships to upskill the growing number of volunteers who support our services, providing further opportunity for personal progression.

Workshops

We offer a range of workshops including:

Forest School Taster Session

Fire Lighting

Risk in Play

Natural Arts

Our work over the past year....

The past 12 months have been busy with an increasing demand for critical community services (food and clothing) as the cost of living crisis takes hold. We have facilitated hugely successful food/activity programmes during all school holidays for vulnerable children in our community funded by Sefton Council's Healthy Activities Fund, providing a 2-course meal, play activities and trips out for up to 50 children who attend daily. Activities include circus skills, wacky science, mobile zoo and trips out to Knowsley Safari Park, climbing wall, Christmas Pantomime in Liverpool.

As part of our critical provision we facilitate a weekly welcome hub offering a hot meal and a warm welcoming space for our vulnerable community members to meet. During our welcome space community members participate in preparing and cooking and enjoying a one pot nutritious hot dish as well as accessing advice on budgeting and benefits again to support our community during the cost of living crisis. We plan to relaunch our evening takeaway service where our residents can purchase freshly cooked family meal (lasagne, cottage pie, scouse) at minimal cost possible to support the community through the cost of living crisis.

Our Community Centre is now thriving with a range of community activities for vulnerable community members including social groups for residents with mental health issues, craft and cooking groups, large community events, out of school and holiday clubs, youth groups, residentials, parent and toddler groups, social group for young adults with disabilities.

We continue to work in partnership with the YMCA Nightingale Centre, a local residential centre for adults recovering from mental health issues facilitating community learning and confidence building programmes as well as social groups and trips out. Feedback demonstrates this support has immense impact on their emotional wellbeing. We have a large bank of community volunteers including some fantastic young volunteers who support us to plan and facilitate community activities and events which is excellent.

As we head towards Christmas we have a range of Christmas events planned including Breakfast and Tea with Santa, a community Christmas meal catered for by the Charity Food For Thought and a trip to the pantomime in Liverpool. In addition, following a hugely successful Christmas grotto event last year we have planned a bigger and better version this year! The North West tonight team filmed this event last year, with a feature on the effects of the cost of living crisis in our community which was excellent publicity for us and have been in touch again this year with a possibility they will film again. We will be open over Christmas to support the vulnerable residents and families in our community.

Commissions

We continue to be commissioned directly by local primary schools for forest school programmes and are continuing our Mersey Forest commission leading on a community project to maintain the woodland at Griffin wood in St Helens. This is a 12-week project – one day per week and is an on-going contract. Mersey Forest have also recently included us as the primary delivery partner for a large scale forest school project for Warrington Council. This would potentially be an 8-year project bringing in £100,000 in revenue funding for us.

Safeguarding

Forest School

We offer Forest school, an innovative educational approach to outdoor play and learning. The philosophy of forest school is to encourage and inspire children through positive outdoor experiences.

Forest school consists of a series of outdoor activities which are physical, educational and conservational. Children and young people use full sized tools, play, learn boundaries of behaviour both physical and social, take risks and make mistakes. Our forest school sessions are fully inclusive.

Community by Natures forest school sessions aim to promote children and young peoples' self-esteem, Independence, emotional resilience, team building and social skills. One of our objectives is to promote children and young peoples' interest in and enthusiasm for active outdoor play.

Our forest school sessions involve facilitating a range of activities including shelter building, team games, tool use, building camp fires and outdoor cooking, woodland crafts, building rope structures etc. The forest school experiences we facilitate offer risk and challenge, capturing the interest and motivation of children and young people.

Our forest school sessions can be held on or off site, at one of our chosen local woodland venues. Sessions/programmes are available all year round for children from 3 years up to 16 years. We can offer one off taster sessions or a forest school programme. We currently work in partnership with primary and secondary schools delivering forest school programmes across Liverpool City Region.

We also offer forest school residentials, held at a fantastic woodland setting in the North West, with log cabin accommodation.

Team Building

We offer team building workshops and residentials for workplaces. Our team building exercises are based around forest school activities and include building fires, outdoor cooking, rope structures, shelter building and more. Our team building workshops/residentials are held in one of our fantastic woodland outreach venues. All of our team building workshops/residentials are tailored to meet the needs of the organisation.

Room Hire

We have a large community room and large training room and outdoor space available for hire for meetings, training etc. at a very competitive rate.

Forest School Training

We are continuing to deliver level 3 forest school training programmes at regular intervals and plan to start facilitating some one day skills workshops for learners who have completed the level 3 programme in the new year.

LJMU Research

LJMU have now completed their research project and finalised reports into the impact of our forest school project on young peoples social and emotional development. Findings from this research carried out to assess the impact of our forest school projects with young people of secondary school age to demonstrate significant impact in the confidence, resilience of young people who attend as well as improved motivation and aspirations.

This research has already generated further interest in our forest school programmes for disengaged young people and is leading to access to other funding streams.

Building Developments

We are continually developing our community centre in partnership with the local community. In the past 12 months we have further developed the indoor space and have plans and funding in place to further develop our forest school site in the new year in partnership with the local community.

A very big thank you to our funders and supporters in 2023

The Steve Morgan Foundation

Children in Need

PH Holt

Sefton Council

Liverpool Council

Youth Endowment Fund

WEA/ESF Community Learning Fund

Lottery – Community Fund

Cash for Kids

23 Foundation

Our Aims for 2024

To continue to develop community activity and services at our centre in partnership with local residents according to current need and expand the reach of our charity

To continue developing and promoting our forest school training including our level 3 forest school training programme, developing forest school skills workshops

To review our vision, aims and objectives

To review our constitution/memorandum in light of developments in vision, aims and objectives

To continue to seek opportunities for long term sustainability

To continue to develop the physical space both indoors and outdoors at our community centre in partnership with the local community and our service users.

REGISTERED COMPANY NUMBER: 03030362 (England and Wales)
REGISTERED CHARITY NUMBER: 1050226

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Community By Nature Limited

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Community By Nature Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Community By Nature Limited

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main aim is to enhance the wellbeing and life chances of children and adults in areas of deprivation in Sefton and surrounding local authorities by encouraging participation in community learning and support, play and forest school.

Significant activities

The charity strives to achieve its aim by providing the following services:

- Play and forest school sessions, events and programmes for children and young people;
- Play and forest school training and support;
- Community training and support activities including youth activities.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is grateful for the efforts of its volunteers who are involved in all service provision. It is estimated that over 500 volunteer hours were provided during the year. The charity offers training and progression opportunities to volunteers.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are grants from external funding bodies, local authorities and associated local government agencies together with income generated from play and forest school provision, community support services, training, room hire and other charitable activities.

Reserves policy

The trustees have reviewed the reserves of the charity.

Unrestricted Reserves:

- a) to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and
- b) to cover administration fund raising and support costs without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient

- a) to avoid the necessity of realising fixed assets held for the charity's use; and
- b) to cover 3 months administration, fund raising and support costs.

The trustees continue to monitor and review reserves, continually seeking to identify and develop opportunities for new sources of income.

Designated Fund

The trustees have considered it prudent to set aside an amount that would provide for the contractual redundancy liabilities and 3 months operational costs to cover the contractual notice of redundancy period for employees in the event that there was a decrease or withdrawal of income.

Community By Nature Limited

Report of the Trustees

for the Year Ended 31 March 2023

FUTURE DEVELOPMENTS

In early 2020 COVID-19 impacted a significant number of countries globally causing disruption to economic activity and fluctuations in global stock markets. The trustees acknowledge that this has ongoing impact.

The trustees have considered continuity of the charity for a period of 12 months from the date of approving the accounts. Operational and cash flow activity is reviewed and monitored by the board of trustees on a regular basis and with new sources of funding secured, the trustees are confident of ensuring continued provision of the services provided by the charity. The charity will continue to develop its core activities particularly its community, play and forest school provision and training.

The trustees and management continue to seek and develop opportunities to work with similar minded organisations to expand its activities throughout the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Applications for trusteeship are sought by advertisement. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint a trustee.

At the first Annual General Meeting all the trustees retired from office and were re-elected if they wished to continue. At every subsequent Annual General Meeting, one third of the trustees are subject to retirement by rotation. Trustees serve for a three year period and may be re-elected for a further 3 years.

Organisational structure

The number of trustees shall not be less than three, and until otherwise determined by a General Meeting more than 10.

The trustees meet six times a year to review strategy and performance, to look at budgets and finances and operating plans of the Charity.

Induction and training of new trustees

New trustees receive information packs about the charity showing the previous years financial statements, various officer's reports, business plans and organisational structure. Trustees will obtain training by experience of various functional committee meetings.

Wider network

The charity continues to play an active part in all aspects play and forest school provision for children and young people of play and forest school training in the local area. In addition the charity facilitates a range of community support services for the local neighbourhood.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03030362 (England and Wales)

Registered Charity number

1050226

Community By Nature Limited

Report of the Trustees
for the Year Ended 31 March 2023

Registered office

40-42 Hertford Road
Bootle
Merseyside
L20 7DH

Trustees

J D Brett
D Egan
Mrs C A Morgans (resigned 4.5.23)
K O'Brien
J Webb
Ms R Knight
Ms A Farrell (appointed 26.4.23)

Company Secretary

Mrs C A Morgans

Independent Examiner

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Solicitors

Black Norman
67/71 Coronation Road
Crosby
Liverpool
L23 5RE

Bankers

HSBC Bank Plc
107 Stanley Road
Bootle
Liverpool
L20 3DX

Approved by order of the board of trustees on 6 December 2023 and signed on its behalf by:



J D Brett - Trustee

Independent Examiner's Report to the Trustees of
Community By Nature Limited

Independent examiner's report to the trustees of Community By Nature Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes 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 requirement 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 (FRS 102)).

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.

G J Rummens FCCA

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

6 December 2023

Community By Nature Limited

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,052	-	1,052	2,178
Charitable activities					
Play and forest school provision	5	25,300	184,269	209,569	232,941
COVID support		-	-	-	16,830
Other trading activities	3	3,683	-	3,683	3,440
Investment income	4	138	-	138	2
Other income		-	-	-	550
Total		<u>30,173</u>	<u>184,269</u>	<u>214,442</u>	<u>255,941</u>
EXPENDITURE ON					
Charitable activities					
Play and forest school provision		<u>45,198</u>	<u>202,087</u>	<u>247,285</u>	<u>235,142</u>
NET INCOME/(EXPENDITURE)		(15,025)	(17,818)	(32,843)	20,799
RECONCILIATION OF FUNDS					
Total funds brought forward		85,884	64,005	149,889	129,090
TOTAL FUNDS CARRIED FORWARD		<u>70,859</u>	<u>46,187</u>	<u>117,046</u>	<u>149,889</u>

The notes form part of these financial statements

Community By Nature Limited

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	10	12,357	20,792	33,149	39,424
CURRENT ASSETS					
Debtors	11	3,916	-	3,916	2,520
Cash at bank and in hand		55,657	25,395	81,052	108,905
		59,573	25,395	84,968	111,425
CREDITORS					
Amounts falling due within one year	12	(1,071)	-	(1,071)	(960)
NET CURRENT ASSETS		58,502	25,395	83,897	110,465
TOTAL ASSETS LESS CURRENT LIABILITIES		70,859	46,187	117,046	149,889
NET ASSETS		70,859	46,187	117,046	149,889
FUNDS	13				
Unrestricted funds				70,859	85,884
Restricted funds				46,187	64,005
TOTAL FUNDS				117,046	149,889

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for 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 financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2023 and were signed on its behalf by:



J D Brett - Trustee

The notes form part of these financial statements

Community By Nature Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Play equipment	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 10% on cost
Office equipment	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Community By Nature Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	1,052	2,178

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Room hire income	2,573	3,440
Catering income	790	-
Other income	320	-
	<u>3,683</u>	<u>3,440</u>

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	138	2

5. INCOME FROM CHARITABLE ACTIVITIES

Activity	31.3.23	31.3.22
	£	£
Teaching grants / commissions	-	23,738
Forest school training	25,300	38,870
Grants	184,269	170,333
Grants	-	16,830
	<u>209,569</u>	<u>249,771</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Sefton CVS	9,000	-
Steve Morgan Foundation	17,412	17,411
Youth Endowment Fund	-	17,823
BBC Children In Need	61,220	92,199
HMRC Job Retention Scheme	-	16,830
WEA/ESF	14,919	19,494
National Lottery	19,980	9,996
PH Holt Foundation	-	10,080
23 Community Foundation	24,988	1,830
Cash4Kids	-	1,500
Holiday and Activities Food Programme	33,000	-
Asda	300	-
Ford	2,950	-
Platinum Jubilee Fund	500	-
	<u>184,269</u>	<u>187,163</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. SUPPORT COSTS

	Finance	General support costs	Governance costs	Totals
	£	£	£	£
Play and forest school provision	93	41,520	5,760	47,373

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	6,275	6,275
Surplus on disposal of fixed assets	-	(550)

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Charitable activities	4	4
Management and administration	1	1

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

Community By Nature Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. TANGIBLE FIXED ASSETS

	Play equipment £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Totals £
COST					
At 1 April 2022 and 31 March 2023	19,464	37,221	25,990	67,182	149,857
DEPRECIATION					
At 1 April 2022	19,464	23,265	2,599	65,105	110,433
Charge for year	-	3,228	2,599	448	6,275
At 31 March 2023	19,464	26,493	5,198	65,553	116,708
NET BOOK VALUE					
At 31 March 2023	-	10,728	20,792	1,629	33,149
At 31 March 2022	-	13,956	23,391	2,077	39,424

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	520	2,520
Other debtors	3,396	-
	<u>3,916</u>	<u>2,520</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	111	-
Accruals and deferred income	960	960
	<u>1,071</u>	<u>960</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	85,884	(15,025)	70,859
Restricted funds			
Steve Morgan Foundation	6,692	(6,692)	-
BBC Children In Need	28,599	14,608	43,207
Youth Endowment Fund	16,504	(16,504)	-
National Lottery	-	2,980	2,980
PH Holt Foundation	9,240	(9,240)	-
23 Community Foundation	1,470	(1,470)	-
Cash4Kids	1,500	(1,500)	-
	<u>64,005</u>	<u>(17,818)</u>	<u>46,187</u>
TOTAL FUNDS	<u>149,889</u>	<u>(32,843)</u>	<u>117,046</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,173	(45,198)	(15,025)
Restricted funds			
Steve Morgan Foundation	17,412	(24,104)	(6,692)
BBC Children In Need	61,220	(46,612)	14,608
Youth Endowment Fund	-	(16,504)	(16,504)
WEA/ESF	14,919	(14,919)	-
National Lottery	19,980	(17,000)	2,980
PH Holt Foundation	-	(9,240)	(9,240)
23 Community Foundation	24,988	(26,458)	(1,470)
Cash4Kids	-	(1,500)	(1,500)
Holiday Activities and Food Programme	33,000	(33,000)	-
Asda	300	(300)	-
Ford	2,950	(2,950)	-
Sefton CVS	9,000	(9,000)	-
Platinum Jubilee Fund	500	(500)	-
	<u>184,269</u>	<u>(202,087)</u>	<u>(17,818)</u>
TOTAL FUNDS	<u>214,442</u>	<u>(247,285)</u>	<u>(32,843)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	72,548	13,336	85,884
Restricted funds			
Steve Morgan Foundation	24,861	(18,169)	6,692
BBC Children In Need	-	28,599	28,599
Youth Endowment Fund	31,681	(15,177)	16,504
PH Holt Foundation	-	9,240	9,240
23 Community Foundation	-	1,470	1,470
Cash4Kids	-	1,500	1,500
	<u>56,542</u>	<u>7,463</u>	<u>64,005</u>
TOTAL FUNDS	<u>129,090</u>	<u>20,799</u>	<u>149,889</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,608	(72,272)	13,336
Restricted funds			
Steve Morgan Foundation	17,411	(35,580)	(18,169)
BBC Children In Need	92,199	(63,600)	28,599
Youth Endowment Fund	17,823	(33,000)	(15,177)
WEA/ESF	19,494	(19,494)	-
National Lottery	9,996	(9,996)	-
PH Holt Foundation	10,080	(840)	9,240
23 Community Foundation	1,830	(360)	1,470
Cash4Kids	1,500	-	1,500
	<u>170,333</u>	<u>(162,870)</u>	<u>7,463</u>
TOTAL FUNDS	<u>255,941</u>	<u>(235,142)</u>	<u>20,799</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Community By Nature Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,052	2,178
Other trading activities		
Room hire income	2,573	3,440
Catering income	790	-
Other income	320	-
	3,683	3,440
Investment income		
Deposit account interest	138	2
Charitable activities		
Teaching grants / commissions	-	23,738
Forest school training	25,300	38,870
Grants	184,269	187,163
	209,569	249,771
Other income		
Gain on sale of tangible fixed assets	-	550
Total incoming resources	214,442	255,941
EXPENDITURE		
Charitable activities		
Wages	111,688	115,171
Social security	4,891	6,084
Pensions	5,733	6,724
Rates and water	1,303	969
Insurance	7,393	4,755
Light and heat	6,644	3,914
Project expenses	30,276	11,249
Forest school expenses	1,707	3,985
Sessional staff	28,965	32,345
Training costs	1,312	8,729
	199,912	193,925
Support costs		
Finance		
Bank charges	93	27
General support costs		
Volunteer expenses	1,191	1,969
Carried forward	1,191	1,969

This page does not form part of the statutory financial statements

Community By Nature Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
General support costs		
Brought forward	1,191	1,969
Motor and travel expenses	6,689	5,713
Telephone	916	1,166
Postage and stationery	1,119	1,771
Catering	3,199	999
Cleaning	3,044	1,126
Repairs and renewals	17,001	18,275
Sundries	2,086	1,736
Depreciation of fixtures & fittings	3,228	3,228
Depreciation of motor vehicles	2,599	2,599
Depreciation of office equipment	448	448
	41,520	39,030
Governance costs		
Professional fees	1,200	1,200
Accountancy fees	960	960
Legal fees	3,600	-
	5,760	2,160
Total resources expended	247,285	235,142
Net (expenditure)/income	(32,843)	20,799

This page does not form part of the statutory financial statements

COMMUNITY BY NATURE LTD

England & Wales - Charity number 1050226

Accounts



AGM Report
&
Audited Accounts
2021-2022



Contents

Staffing Structure

Committee Members

Chair Persons Report

CEO Report

Key Services

Recent Work and Future Vision

Audited Accounts 2021/22

Registered Office:

Community by Nature

40-42 Hertford Road

Bootle L20 7DH

Tel: 0151 933 2363

Company Limited by Guarantee No: 3030362

Registered Charity Number: 1050226

Website: www.communitybynature.org.uk

Email: info@communitybynature.org.uk

Aim:

The charities main aim is to improve the health, wellbeing and life chances of people and communities experiencing significant disadvantage in Sefton and across Liverpool City Region through community learning and support, play and forest school.

Significant Activities:

In order to achieve this aim we offer:

Community training and support activities including youth activities

Play and forest school sessions, events and programmes for children and young people

Play and forest school training and support

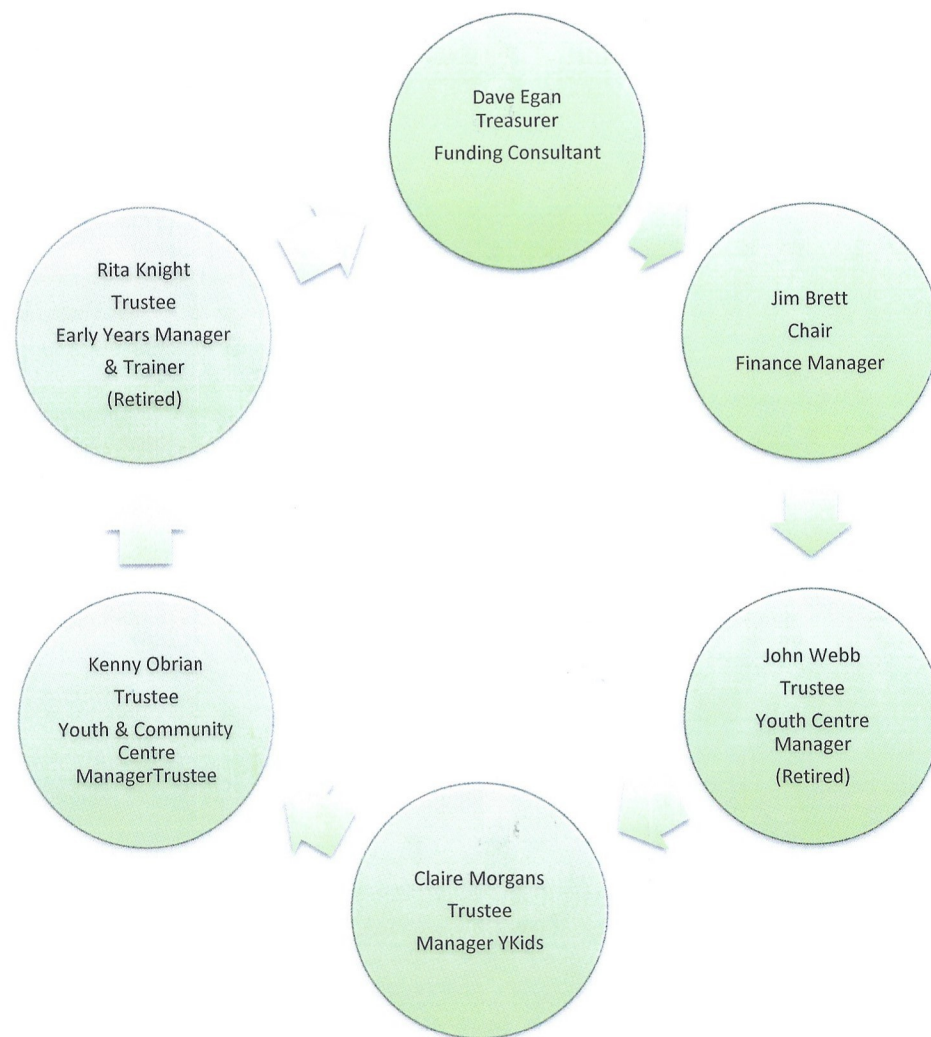
Background:

Community by Nature (formerly Sefton Play Council) was established in March 1995 with the original aim of providing play support, training and resources for community groups working with children and young people in areas of disadvantage.

Staff Structure



Management Committee Roles & Expertise



Chair Persons Annual Report 2022

Welcome to our Annual General Meeting for 2022.

As we slowly move forward after Covid 19, it is once again a tribute to the amazing staff, volunteers, and members of Community By Nature that we are thriving and embedding ourselves as an integral part of our local community. This has meant we remain stable and secure, and on behalf of the Board, I would like to take this opportunity to express our deepest gratitude to everybody involved in that process.

I would also like to thank our funders for their support through the year in particular the Steve Morgan Foundation, Children in Need and Youth Endowment Fund whose on going funding has been instrumental in ensuring our sustainability, as well as enabling us to offer tailored support services to our community through the pandemic.

I would like to thank all our visitors, learners, and the entire local community. Working together during this period has highlighted the strength and depth of relationships that mean we are still able to provide such a high-quality service. We have done so much work with local children, whether it is supporting them during school holidays, or the amazing Christmas with Santa days. All the groups that attend our centre help make it what it is, a beacon of light for everyone.

And of course, none of these things could be achieved without our volunteers whose support is invaluable as our centre continues to develop and adapt according to local need.

I am also very grateful to my fellow Board colleagues, who committed substantial time and energy to Community By Nature during the past year. Special thanks go to Claire Morgans who is standing down from the Board. Claire's expertise and support have been invaluable and we wish you all the best!

Thank you

Jim Brett

CEOs Annual Report 2022

Our community centre is continuing to thrive, supporting the most vulnerable people to rebuild in confidence and resilience through a range of community activities including community learning programmes, social groups for residents with mental health issues, large theme family events, afterschool clubs, youth groups, residentials, parent and toddler groups, social group for young adults with disabilities.

In September we started a weekly community Café serving low-cost healthy food and in October we launched a takeaway service one evening per week for residents to take home a freshly cooked family meal. We are currently open as a Warm Hub two days per week offering advice on budgeting, benefits advice and a free hot lunch to further support the community during the cost of living crisis.

We continue to receive funding from the Steve Morgan Foundation for our community development activity and Children in Need for forest play activities and residentials for vulnerable children in the community. We have even been filmed on North West tonight for our fantastic Children in Need Forest School project! Both of these funding streams remain invaluable to us.

We have started delivering an extensive programme of play activities for children during holidays funded by Sefton Councils Health Activity Fund programmes which is so popular that we have to issue tickets. We recently advertised our forthcoming Christmas party with Santa in his log cabin and real reindeers and tickets were snapped up within 24 hours!

We have also been successful in accessing further funding from a range of external sources including this year including Youth Endowment Fund, Sefton Council.

This year we have continued to work in partnership with LJMU completing a research project to demonstrate the impact of our forest school and outdoor learning projects. The research reports, to be launched after Christmas, demonstrate that our projects have significant impact on confidence and resilience of young people who engage. These reports are also due to be published as a paper next year which will further raise the profile of our forest school provision for young people.

I would like to thank all our staff for their hard work over the past year, as well as our growing number of volunteers - whose support is invaluable. I would like to thank our committee for their valued advice and support over the past 12 months. In the past year we have worked hard to develop our centre into a pleasant welcoming space with services which are embedded into the local community. We look at the future with optimism and excitement!

Kate Jameson- CEO.

What we offer.....

Community Activities

Community by Nature (CBN) offers a range of services and support for the local community including out of school play and forest school sessions for children, youth clubs, large community open days, parent and toddler play sessions, youth clubs for young people with disabilities, craft and social clubs, a community café and takeaway service, community warm hub social groups, a walking club, trips & outings, community gardening and growing, a one pot cooking group.

Throughout the Covid 19 pandemic we diversified and adapted our projects to support the needs of our community. As restrictions began to lift we facilitated outdoor forest school family sessions where individual families engaged in wood craft, cooking on open fire, shelter building. All of our services are led by community need.

Training

Community by Nature offers a progression route for training from introductory community learning and play, forest school and youth programmes through to the National Open College Network (NOCN) Level 1, 2 and 3 Nationally Accredited Forest Leaders Awards.

We also offer are the John Muir Environmental Awards which are nationally accredited awards accrediting basic environmental and conservation skills and knowledge and the Duke of Edinburgh Awards for young people in Sefton on behalf of Sefton Youth Service.

We have NOCN centre approval for, and can offer entry level functional Skills in English and Maths. We also offer the National Open College Networks Certificate in Skills for Employment and Professional Development – a tailor made introductory learning programmes with flexibility to incorporate forest school, literacy and numeracy team building, personal progression, health and fitness and much more.

Details of some of the training programmes we offer are as follows:

Introduction to Forest School (Level 1)

This programme introduces learners to the principles of forest school and provides insight into basic forest school activities.

Level 2 Forest School Assistant Award

This programme provides learners with the skills and knowledge to become a forest school assistant, assisting in the facilitation of forest school activities and programmes.

Level 3 Forest School Leaders Award

This programme provides learners with the knowledge and skills to plan and facilitate forest school programmes and manage forest school sites.

Playwork

We offer a tailor made introductory 15-hour playwork level 1 programme which introduces practical play ideas, principles & practice, child centred play, building relationships.

Workshops

We offer a range of workshops including:

Forest School Taster Session

Fire Lighting

Risk in Play

Natural Arts

Safeguarding

Forest School

We offer Forest school, an innovative educational approach to outdoor play and learning. The philosophy of forest school is to encourage and inspire children through positive outdoor experiences.

Forest school consists of a series of outdoor activities which are physical, educational and conservational. Children and young people use full sized tools, play, learn boundaries of behaviour both physical and social, take risks and make mistakes. Our forest school sessions are fully inclusive.

Community by Natures forest school sessions aim to promote children and young peoples' self-esteem, independence, emotional resilience, team building and social skills. One of our objectives is to promote children and young peoples' interest in and enthusiasm for active outdoor play.

Our forest school sessions involve facilitating a range of activities including shelter building, team games, tool use, building camp fires and outdoor cooking, woodland crafts, building rope structures etc. The forest school experiences we facilitate offer risk and challenge, capturing the interest and motivation of children and young people.

Our forest school sessions can be held on or off site, at one of our chosen local woodland venues. Sessions/programmes are available all year round for children from 3 years up to 16 years. We can offer one off taster sessions or a forest school programme. We currently work in partnership with primary and secondary schools delivering forest school programmes across Liverpool City Region.

We also offer forest school residentials, held at a fantastic woodland setting in the North West, with log cabin accommodation.

Team Building

We offer team building workshops and residentials for workplaces. Our team building exercises are based around forest school activities and include building fires, outdoor cooking, rope structures, shelter building and more. Our team building workshops/residentials are held in one of our fantastic woodland outreach venues. All of our team building workshops/residentials are tailored to meet the needs of the organisation.

Room Hire

We have a large community room and large training room and outdoor space available for hire for meetings, training etc. at a very competitive rate.

Our work over the past year....

The past 12 months have been busy and extremely rewarding as we returned to face to face provision for our community members following months of Covid restrictions. Our Community Centre is now thriving with a range of community activities for vulnerable community members including social groups for residents with mental health issues, craft and cooking groups, large community events, out of school and holiday clubs, youth groups, residential, parent and toddler groups, social group for young adults with disabilities.

At Easter we facilitated a hugely successful programme of play activities for children in the community funded by Sefton Councils Healthy Activities Fund, commissioning a Chef to prepare a 2 course meal for up to 50 children who attended each day.

Following the success of this programme we planned and facilitated activities 4 days per week over the 6 week summer holidays including trips out (cinema, Knowsley safari park, climbing wall), circus skills, wacky science, mobile zoo. We are now planning an exciting programme for Christmas which will include a trip to the Pantomime in Liverpool.

Given the quality of the catering provided by our Chef for our play programmes, in June we employed our Chef for 16 hours per week to expand our food support services in the community. In Autumn we started a community Café on Mondays from 11am-2pm serving low-cost healthy food including soups, toasties, healthy toddler foods aimed at our parent toddler group who meet at our centre on Mondays. We also launched a takeaway service on Tuesday evenings where our residents take a freshly cooked family meal home. Meal options include lasagne, cottage pie, scouse. The cost is kept as low as possible to support the community through the cost of living crisis.

In October we opened our Warm Hub on Tuesdays and Wednesdays offering vulnerable community members a warm space and hot lunch together with advice on budgeting and benefits again to support our community during the cost of living crisis. As part of our warm hub our Chef facilitates a one pot cooking dishes.

In the past year we have developed partnership working with the YMCA Nightingale Centre, a local residential centre for adults recovering from mental health issues facilitating community learning and confidence building programmes as well as social groups and trips out. Feedback demonstrates this support has immense impact on their emotional wellbeing.

Following a hugely successful Christmas grotto event last year we have planned a range of Christmas events this year including Breakfast and Tea with Santa, Afternoon Tea and Bingo, a large Grotto event and a trip to the Story House in Chester watch the Snow Queen.

In November we had the North West tonight team in filming our Children in Need forest school project which shown on North West tonight on Thurs 18th November 22. The news team are due to come back to the centre on 15th Dec to film our grotto and to film an article on the cost of living crisis on families. This is obviously excellent publicity for us.

We have a core group of community volunteers including some fantastic young volunteers who are supporting us to plan and facilitate community activities and events which is excellent.

Commissions

We are continuing our Mersey Forest commission leading on a community project to maintain the woodland at Griffin wood in St Helens. This is a 12-week project – one day per week has recently been renewed with a view to this being an on-going contract.

We also continue to be commissioned directly by local primary schools for forest school programmes.

Forest School Training

We are continuing to deliver level 3 forest school training programmes at regular intervals and plan to start facilitating some one day skills workshops for learners who have completed the level 3 programme in the new year.

LJMU Research

LJMU have now finalised research reports into the impact of our forest school project and the reports are due to be launched after Christmas. Findings from this research carried out to assess the impact of our forest school projects with secondary school children to demonstrate significant impact in the confidence, resilience of young people who attend as well as improved motivation and aspirations.

This research will generate further interest in our forest school programmes for disengaged young people in future and help access other funding streams.

Building Developments

We are continually developing our community centre in partnership with the local community. In the past 12 months we have developed the indoor space, replacing the doors and windows in the building, refurbished the toilets and replaced the flooring in part of our community space thanks to capital funding from Children in Need. We have plans and funding in place to develop outdoor space at the side of the building early in the new year in partnership with the local community.

A very big thank you to our funders and supporters in 2022

The Steve Morgan Foundation

Children in Need

Sefton Council

Liverpool Council

Youth Endowment Fund

WEA/ESF Community Learning Fund

Lottery – Community Fund

Cash for Kids

Our Aims for 2022

To continue to develop community activity and services at our centre in partnership with local residents according to current need and expand the reach of our charity

To continue developing and promoting our forest school training including our level 3 forest school training programme, developing forest school skills workshops

To review our vision, aims and objectives

To review our constitution/memorandum in light of developments in vision, aims and objectives

To continue to seek opportunities for long term sustainability

To continue to develop the physical space both indoors and outdoors at our community centre in partnership with the local community and our service users.

REGISTERED COMPANY NUMBER: 03030362 (England and Wales)
REGISTERED CHARITY NUMBER: 1050226

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Community By Nature Limited

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Community By Nature Limited

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main aim is to enhance the wellbeing and life chances of children and adults in areas of deprivation in Sefton and surrounding local authorities by encouraging participation in community learning and support, play and forest school.

Significant activities

The charity strives to achieve its aim by providing the following services:

- Play and forest school sessions, events and programmes for children and young people;
- Play and forest school training and support;
- Community training and support activities including youth activities.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is grateful for the efforts of its volunteers who are involved in all service provision. It is estimated that over 500 volunteer hours were provided during the year. The charity offers training and progression opportunities to volunteers.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are grants from external funding bodies, local authorities and associated local government agencies together with income generated from play and forest school provision, community support services, training, room hire and other charitable activities.

Reserves policy

The trustees have reviewed the reserves of the charity.

Unrestricted Reserves:

a) to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and

b) to cover administration fund raising and support costs without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient

a) to avoid the necessity of realising fixed assets held for the charity's use; and

b) to cover 3 months administration, fund raising and support costs.

The trustees continue to monitor and review reserves, continually seeking to identify and develop opportunities for new sources of income.

Designated Fund

The trustees have considered it prudent to set aside an amount that would provide for the contractual redundancy liabilities and 3 months operational costs to cover the contractual notice of redundancy period for employees in the event that there was a decrease or withdrawal of income.

FUTURE DEVELOPMENTS

In early 2020 COVID-19 impacted a significant number of countries globally causing disruption to economic activity and fluctuations in global stock markets. The trustees acknowledge that it still remains difficult to quantitate the ongoing impact of this virus.

The trustees have considered continuity of the charity for a period of 12 months from the date of approving the accounts. Operational and cash flow activity is reviewed and monitored by the board of trustees on a regular basis and with new sources of funding secured, the trustees are confident of ensuring continued provision of the services provided by the charity. The charity will continue to develop its core activities particularly its community, play and forest school provision and training.

The trustees and management continue to seek and develop opportunities to work with similar minded organisations to expand its activities throughout the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Applications for trusteeship are sought by advertisement. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint a trustee.

At the first Annual General Meeting all the trustees retired from office and were re-elected if they wished to continue. At every subsequent Annual General Meeting, one third of the trustees are subject to retirement by rotation. Trustees serve for a three year period and may be re-elected for a further 3 years.

Organisational structure

The number of trustees shall not be less than three, and until otherwise determined by a General Meeting more than 10.

The trustees meet six times a year to review strategy and performance, to look at budgets and finances and operating plans of the Charity.

Induction and training of new trustees

New trustees receive information packs about the charity showing the previous years financial statements, various officer's reports, business plans and organisational structure. Trustees will obtain training by experience of various functional committee meetings.

Wider network

The charity continues to play an active part in all aspects play and forest school provision for children and young people of play and forest school training in the local area. In addition the charity facilitates a range of community support services for the local neighbourhood.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03030362 (England and Wales)

Registered Charity number

1050226

Community By Nature Limited

Report of the Trustees
for the Year Ended 31 March 2022

Registered office

40-42 Hertford Road
Bootle
Merseyside
L20 7DH

Trustees

J D Brett
D Egan
Mrs C A Morgans
K O'Brien
J Webb
Ms R Knight

Company Secretary

Mrs C A Morgans

Independent Examiner

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Solicitors

Black Norman
67/71 Coronation Road
Crosby
Liverpool
L23 5RE

Bankers

HSBC Bank Plc
107 Stanley Road
Bootle
Liverpool
L20 3DX

Approved by order of the board of trustees on 23 November 2022 and signed on its behalf by:



J D Brett - Trustee

Independent examiner's report to the trustees of Community By Nature Limited ('the Company')

I report to 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 purposes 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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 requirement 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 (FRS 102)).

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.

G J Rummen FCCA
ACCA
V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

23 November 2022

Community By Nature Limited

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,178	-	2,178	520
Charitable activities	5				
Play and forest school provision		62,608	170,333	232,941	137,756
COVID support		16,830	-	16,830	93,373
Other trading activities	3	3,440	-	3,440	870
Investment income	4	2	-	2	7
Other income		550	-	550	-
Total		<u>85,608</u>	<u>170,333</u>	<u>255,941</u>	<u>232,526</u>
EXPENDITURE ON					
Charitable activities					
Play and forest school provision		72,272	162,870	235,142	198,311
NET INCOME		<u>13,336</u>	<u>7,463</u>	<u>20,799</u>	<u>34,215</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		72,548	56,542	129,090	94,875
TOTAL FUNDS CARRIED FORWARD		<u><u>85,884</u></u>	<u><u>64,005</u></u>	<u><u>149,889</u></u>	<u><u>129,090</u></u>

The notes form part of these financial statements

Community By Nature Limited

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	10	16,033	23,391	39,424	20,419
CURRENT ASSETS					
Debtors	11	2,520	-	2,520	3,490
Cash at bank and in hand		68,291	40,614	108,905	106,182
		<u>70,811</u>	<u>40,614</u>	<u>111,425</u>	<u>109,672</u>
CREDITORS					
Amounts falling due within one year	12	(960)	-	(960)	(1,001)
NET CURRENT ASSETS		<u>69,851</u>	<u>40,614</u>	<u>110,465</u>	<u>108,671</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>85,884</u>	<u>64,005</u>	<u>149,889</u>	<u>129,090</u>
NET ASSETS		<u>85,884</u>	<u>64,005</u>	<u>149,889</u>	<u>129,090</u>
FUNDS	13				
Unrestricted funds				85,884	72,548
Restricted funds				64,005	56,542
TOTAL FUNDS				<u>149,889</u>	<u>129,090</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for 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 financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 November 2022 and were signed on its behalf by:

J D Brett - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Play equipment	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 10% on cost
Office equipment	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	2,178	520

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Room hire income	3,440	870

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	2	7

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Teaching grants / commissions	Play and forest school provision	23,738	17,280
Forest school training	Play and forest school provision	38,870	20,720
Grants	Play and forest school provision	170,333	99,756
Grants	COVID support	16,830	93,373
		249,771	231,129

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Steve Morgan Foundation	17,411	59,483
Youth Endowment Fund	17,823	-
BBC Children In Need	92,199	51,680
HMRC Job Retention Scheme	16,830	72,773
Borough of Cultures	-	5,000
Radio City	-	2,695
Taking Root	-	1,498
WEA/ESF	19,494	-
National Lottery	9,996	-
PH Holt Foundation	10,080	-
23 Community Foundation	1,830	-
Cash4Kids	1,500	-
	187,163	193,129

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. SUPPORT COSTS

	Finance	General support costs	Governance costs	Totals
	£	£	£	£
Play and forest school provision	27	39,030	2,160	41,217
	<u>27</u>	<u>39,030</u>	<u>2,160</u>	<u>41,217</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	6,275	4,060
Surplus on disposal of fixed assets	(550)	-
	<u>5,725</u>	<u>4,060</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Charitable activities	4	5
Management and administration	1	1
	<u>5</u>	<u>6</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**10. TANGIBLE FIXED ASSETS**

	Play equipment £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Totals £
COST					
At 1 April 2021	19,464	36,481	16,060	67,182	139,187
Additions	-	740	25,990	-	26,730
Disposals	-	-	(16,060)	-	(16,060)
At 31 March 2022	19,464	37,221	25,990	67,182	149,857
DEPRECIATION					
At 1 April 2021	19,464	20,037	14,610	64,657	118,768
Charge for year	-	3,228	2,599	448	6,275
Eliminated on disposal	-	-	(14,610)	-	(14,610)
At 31 March 2022	19,464	23,265	2,599	65,105	110,433
NET BOOK VALUE					
At 31 March 2022	-	13,956	23,391	2,077	39,424
At 31 March 2021	-	16,444	1,450	2,525	20,419

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	2,520	3,490

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	-	41
Accruals and deferred income	960	960
	960	1,001

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	72,548	13,336	85,884
Restricted funds			
Steve Morgan Foundation	24,861	(18,169)	6,692
BBC Children In Need	-	28,599	28,599
Youth Endowment Fund	31,681	(15,177)	16,504
PH Holt Foundation	-	9,240	9,240
23 Community Foundation	-	1,470	1,470
Cash4Kids	-	1,500	1,500
	<u>56,542</u>	<u>7,463</u>	<u>64,005</u>
TOTAL FUNDS	<u>129,090</u>	<u>20,799</u>	<u>149,889</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,608	(72,272)	13,336
Restricted funds			
Steve Morgan Foundation	17,411	(35,580)	(18,169)
BBC Children In Need	92,199	(63,600)	28,599
Youth Endowment Fund	17,823	(33,000)	(15,177)
WEA/ESF	19,494	(19,494)	-
National Lottery	9,996	(9,996)	-
PH Holt Foundation	10,080	(840)	9,240
23 Community Foundation	1,830	(360)	1,470
Cash4Kids	1,500	-	1,500
	<u>170,333</u>	<u>(162,870)</u>	<u>7,463</u>
TOTAL FUNDS	<u>255,941</u>	<u>(235,142)</u>	<u>20,799</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	63,194	9,354	72,548
Restricted funds			
Steve Morgan Foundation	-	24,861	24,861
Youth Endowment Fund	31,681	-	31,681
	<u>31,681</u>	<u>24,861</u>	<u>56,542</u>
TOTAL FUNDS	<u>94,875</u>	<u>34,215</u>	<u>129,090</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,170	(102,816)	9,354
Restricted funds			
Steve Morgan Foundation	59,483	(34,622)	24,861
BBC Children In Need	51,680	(51,680)	-
Borough of Culture	5,000	(5,000)	-
Radio City	2,695	(2,695)	-
Taking Root	1,498	(1,498)	-
	<u>120,356</u>	<u>(95,495)</u>	<u>24,861</u>
TOTAL FUNDS	<u>232,526</u>	<u>(198,311)</u>	<u>34,215</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Community By Nature Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,178	520
Other trading activities		
Room hire income	3,440	870
Investment income		
Deposit account interest	2	7
Charitable activities		
Teaching grants / commissions	23,738	17,280
Forest school training	38,870	20,720
Grants	187,163	193,129
	249,771	231,129
Other income		
Gain on sale of tangible fixed assets	550	-
Total incoming resources	255,941	232,526
EXPENDITURE		
Charitable activities		
Wages	115,171	125,802
Social security	6,084	6,325
Pensions	6,724	7,115
Rates and water	969	538
Insurance	4,755	5,048
Light and heat	3,914	4,407
Project expenses	11,249	11,620
Forest school expenses	3,985	920
Sessional staff	32,345	10,993
Training costs	8,729	2,518
	193,925	175,286
Support costs		
Finance		
Bank charges	27	-
General support costs		
Volunteer expenses	1,969	1,011
Motor and travel expenses	5,713	3,862
Telephone	1,166	1,451
Postage and stationery	1,771	1,157
Carried forward	10,619	7,481

This page does not form part of the statutory financial statements

Community By Nature Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
General support costs		
Brought forward	10,619	7,481
Catering	999	182
Cleaning	1,126	1,102
Repairs and renewals	18,275	6,473
Sundries	1,736	791
Depreciation of fixtures & fittings	3,228	3,155
Depreciation of motor vehicles	2,599	290
Depreciation of office equipment	448	615
	39,030	20,089
 Governance costs		
Professional fees	1,200	1,976
Accountancy fees	960	960
	2,160	2,936
 Total resources expended		
	235,142	198,311
 Net income		
	20,799	34,215

This page does not form part of the statutory financial statements

COMMUNITY BY NATURE LTD

England & Wales - Charity number 1050226

Accounts



**AGM Report
&
Audited Accounts
2020-2021**

Contents

- Staffing Structure
 - Committee Members
 - Chair Persons Report
 - CEOs Report
 - Key Services
 - Recent Work and Future Vision
 - Audited Accounts 2020/21
-

Registered Office:

Community by Nature

40-42 Hertford Road

Bootle L20 7DH

Tel: 0151 933 2363

Company Limited by Guarantee No: 3030362

Registered Charity Number: 1050226

Website: www.communitybynature.org.uk

Email: info@communitybynature.org.uk

Aim:

The charities main aim is to improve the health, wellbeing and life chances of people and communities experiencing significant disadvantage in Sefton and across Liverpool City Region through community learning and support, play and forest school.

Significant Activities:

In order to achieve this aim we offer:

Play and forest school sessions, events and programmes for children and young people

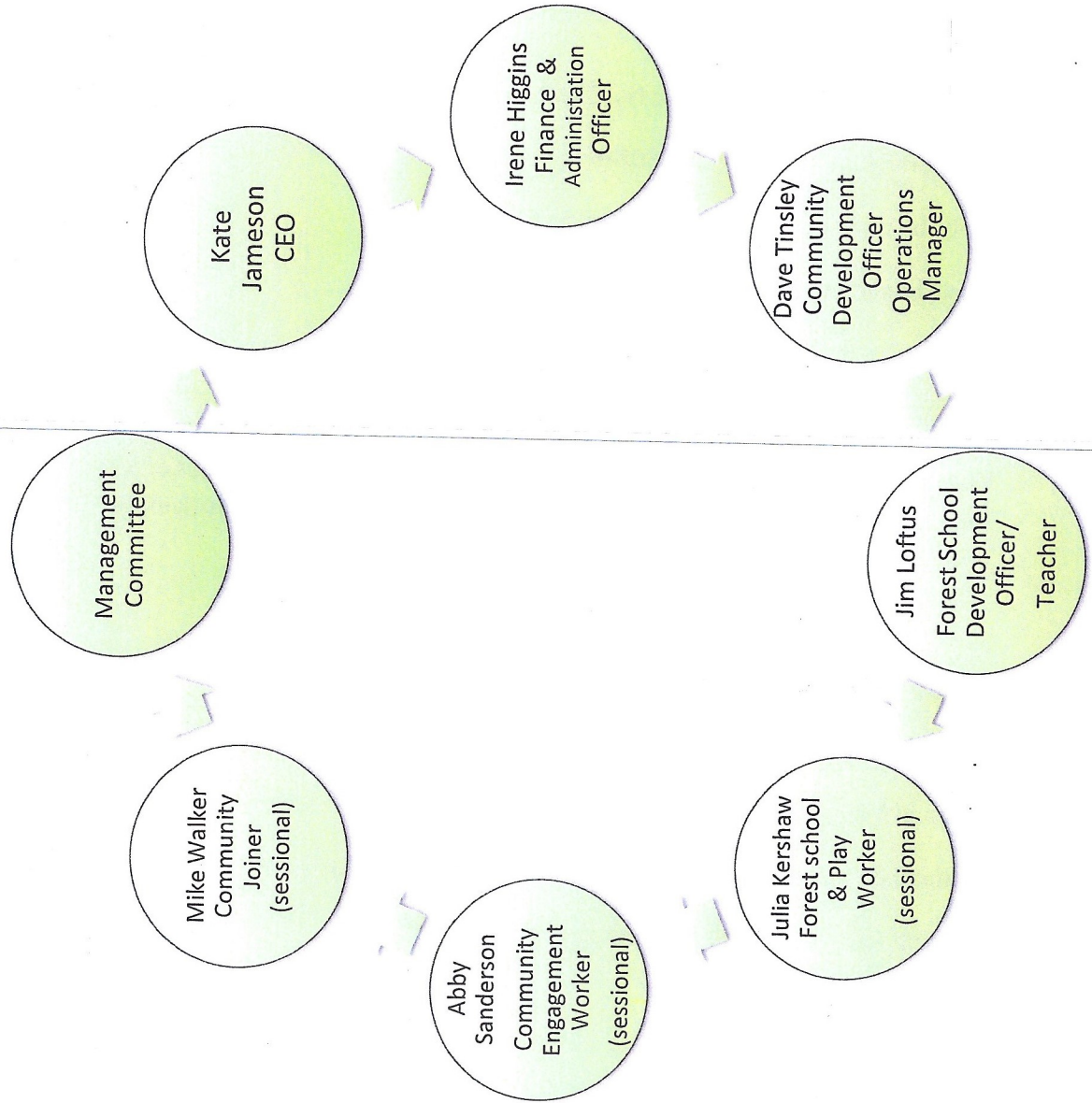
Community training and support activities including youth activities

Play and forest school training and support

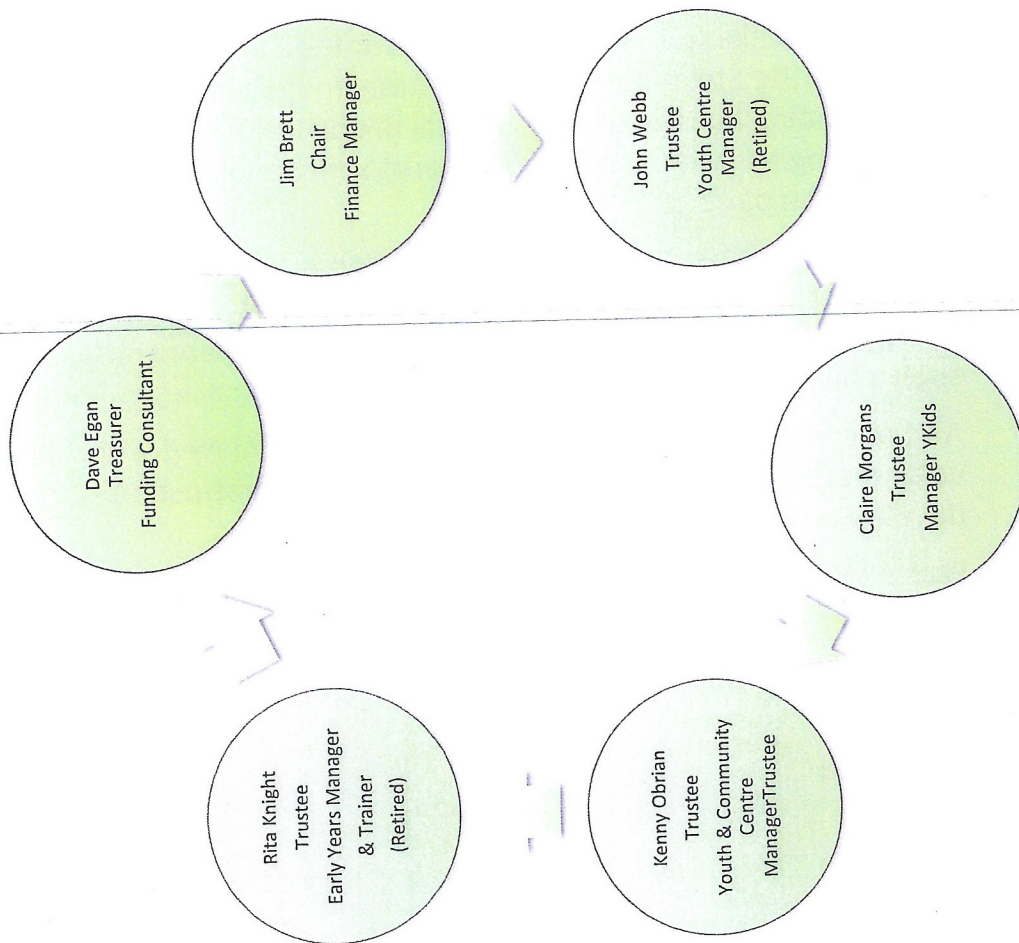
Background:

Community by Nature (formerly Sefton Play Council) was established in March 1995 with the original aim of providing play support, training and resources for community groups working with children and young people in areas of disadvantage.

Staff Structure



Management Committee Roles & Expertise



Chair Persons Annual Report 2021

Welcome to our Annual General Meeting for 2021.

Given what has happened over the past year, and the professional and personal challenges involved, it is simply wonderful to witness the resilience and commitment of Community By Nature staff and volunteers. This has meant we remain stable and secure, and on behalf of the Board, I would like to take this opportunity to express our deepest gratitude to everybody involved in that process.

I would also like to thank our funders for their support through the year in particular the Steve Morgan Foundation and Children in Need whose on going funding has been instrumental in ensuring our sustainability, as well as enabling us to offer tailored support services to our community through the pandemic.

I would like to thank all our visitors, learners, and the entire local community. Working together during this period has highlighted the strength and depth of relationships that mean we are still able to provide such a high-quality service.

And of course, none of these things could be achieved without our volunteers whose support is invaluable as our centre continues to develop and adapt according to local need.

I am also very grateful to my fellow Board colleagues, who committed substantial time and energy to Community By Nature during the past year.

Thank you

Jim Brett

This year, the on going presence Covid 19 has brought many challenges as well as developments for our charity. The needs of the community remain our firm priority and I am proud of our on going commitment to support the most vulnerable people in our area at this difficult time.

We continue to receive funding from the Steve Morgan Foundation for our community development activity, which is more crucial than ever as we support our community to rebuild as Covid 19 continues. Children in Need have also provided on going funding support in the past 12 months, fully supporting project adaptations to enable us to reach and engage the most vulnerable children and families as the pandemic continues. Both of these funding stream remain invaluable to us.

We have also been successful in accessing further funding from a range of external sources including ESF Community Learning Fund, National Lottery Community Fund, Sefton Council this year.

This year we have worked in partnership with academic researchers from LJMU on an exciting research project to demonstrate the impact of our forest school and outdoor learning projects. Preliminary results indicate that our projects have significant impact on confidence and resilience of young people who engage. These finding are due to be published in a paper later this year which will further raise the profile of our forest school provision for young people.

In summer we welcomed the return of all face to face community activity. Our Community Centre is now thriving with a wide range of community services and activities on offer 7 days a week, supporting the most vulnerable people to rebuild in strength and resilience after Covid 19.

Demand for our services is now starting to exceed the capacity of our building. We recently advertised our forthcoming Christmas party with Santa in his log cabin and real reindeers and tickets were snapped up within 24 hours!

I would like to thank all our staff for their hard work over the past year which has once again been challenging, as well as our volunteers - whose support is invaluable. I would like to thank our committee for their valued advice and support over the past 12 months.

We look at the future with excitement and enthusiasm. We will be introducing a famous ambassador for our Charity this month who has approached us given the impact of our provision for young people and community members from unstable, chaotic backgrounds of deprivation and disadvantage. Watch this space!

Kate Jameson- CEO.

What we offer.....

Community Activities

Community by Nature (CBN) offers a range of services and support for the local community including weekly play sessions for children, youth clubs, family open days, parent and toddler play sessions, youth clubs for young people with disabilities and an over 55s club, a walking club, trips & outings, community gardening and growing, IT for beginners, smoking sensations.

Throughout the Covid 19 pandemic we have diversified and adapted our projects to support the needs of our community. Our services have included emergency food and toiletry parcels, a shopping and prescription pick-up service, zoom, door-step, telephone wellbeing visits/chats, delivery of play packs and forest school activity pack for children and young people in the community

As restrictions began to lift we facilitated outdoor forest school family sessions where individual families engaged in wood craft, cooking on open fire, shelter building. All of our services are led by community need.

Training

Community by Nature offers a progression route for training from introductory community learning and play, forest school and youth programmes through to the National Open College Network (NOCN) Level 1, 2 and 3 Nationally Accredited Forest Leaders Awards.

We also offer are the John Muir Environmental Awards which are nationally accredited awards accrediting basic environmental and conservation skills and knowledge. From next year we will be offering the Duke of Edinburgh Awards for young people in Sefton on behalf of Sefton Youth Service.

We have NOCN centre approval for, and can offer entry level functional Skills in English and Maths. We also offer the National Open College Networks Certificate in Skills for Employment and Professional Development – a tailor made introductory learning programmes with flexibility to incorporate forest school, literacy and numeracy team building, personal progression, health and fitness and much more.

Details of some of the training programmes we offer are as follows:

Introduction to Forest School

This programme introduces learners to the principles of forest school and provides insight into basic forest school activities.

Level 2 Forest School Assistant Award

This programme provides learners with the skills and knowledge to become a forest school assistant, assisting in the facilitation of forest school activities and programmes.

Level 3 Forest School Leaders Award

This programme provides learners with the knowledge and skills to plan and facilitate forest school programmes and manage forest school sites.

Playwork

We offer a tailor made introductory 15-hour playwork level 1 programme which introduces practical play ideas, principles & practice, child centred play, building relationships.

Workshops

We offer a range of workshops including:

Forest School Taster Session

Fire Lighting

Risk in Play

Natural Arts

Safeguarding

Forest School

We offer Forest school, an innovative educational approach to outdoor play and learning. The philosophy of forest school is to encourage and inspire children through positive outdoor experiences.

Forest school consists of a series of outdoor activities which are physical, educational and conservational. Children and young people use full sized tools, play, learn boundaries of behaviour both physical and social, take risks and make mistakes. Our forest school sessions are fully inclusive.

Community by Natures forest school sessions aim to promote children and young peoples' self-esteem, independence, emotional resilience, team building and social skills. One of our objectives is to promote children and young peoples' interest in and enthusiasm for active outdoor play.

Our forest school sessions involve facilitating a range of activities including shelter building, team games, tool use, building camp fires and outdoor cooking, woodland crafts, building rope structures etc. The forest school experiences we facilitate offer risk and challenge, capturing the interest and motivation of children and young people.

Our forest school sessions can be held on or off site, at one of our chosen local woodland venues. Sessions/programmes are available all year round for children from 3 years up to 16 years. We can offer one off taster sessions or a forest school programme. We currently work in partnership with primary and secondary schools delivering forest school programmes across Liverpool City Region.

We also offer forest school residentials, held at a fantastic woodland setting in the North West, with log cabin accommodation.

Team Building

We offer team building workshops and residentials for workplaces. Our team building exercises are based around forest school activities and include building fires, outdoor cooking, rope structures, shelter building.. and more. Our team building workshops/residentials are held in one of our fantastic woodland outreach venues. All of our team building workshops/residentials are tailored to meet the needs of the organisation.

Room Hire

We have a large community room and large training room and outdoor space available for hire for meetings, training etc. at a very competitive rate.

Our work over the past year....

The past 12 months have been exciting yet challenging. Like everyone we faced an uncertain start to the year. Having looked forward to restarting our face to face provision in January – we were halted in our tracks with another lock down.

We adapted our provision once again to support the community through this lockdown. Our services included emergency food and toiletry parcels, a shopping and prescription pick-up service, zoom, door-step, telephone wellbeing visits/chats, delivery of play packs and forest school activity pack for children and young people in the community.

Again we maintained regular contact with our community throughout via door step visits, telephone and zoom. Some of our staff were furloughed (part-time) at this time given the reduction of workload with regards to school and face to face community projects.

In April we began restarting face to face community groups for our most vulnerable community members once again in line with Covid regulations. As restrictions lifted slightly we facilitated outdoor forest school family sessions where individual families engaged in wood craft, cooking on open fire, shelter building. All of our services are led by community need.

In April, as schools reopened, we restarted a limited number of Mersey Forest forest school programmes working with primary schools across Liverpool City Region facilitating a 12-week forest school project in each school.

This year we changed our Alternative Education project to work with young people at risk of exclusion and struggling with main stream education in partnership with secondary schools. This is due to the change in structure of Alternative Education in Liverpool who now only work with Ofsted registered provision.

In Spring we finally started our Youth Endowment Fund capacity building project which had been delayed significantly through Covid. We worked in partnership with LJMU to develop our impact evaluation and evidence base for our outdoor learning projects. As part of this project LJMU researched the impact of our project on the emotional wellbeing and resilience of young people who engaged in our programme at Gateacre High School.

Initial finding indicate that this programme had significant impact. This valuable research is due to be published into a paper later in the year and will raise the profile of forest school programmes with young people and hopefully support us to access further commissions and funding streams in future.

By June once restrictions lifted our centre began to thriving once again with weekly community activities including out of school activity clubs, youth clubs, parent and toddler

play sessions, youth clubs for young people with disabilities, over 55s club, a walking club, trips & outings, community gardening and growing, IT programmes, smoking sensations. We also managed to start our ESF/WEA community learning projects which had again been significantly delayed due to government lockdowns.

The centre is now busier than ever to the extent we now have to issue tickets for community events. We have almost 200 at our last family fun day in October. We have increased our visibility on social media to further promote our valuable community services.

We have been successful in accessing a range of funding in the past 12 including WEA Community Fund, Lottery Community Fund. We also continue to access funding from the Steve Morgan Foundation for our Community Development Coordinators post as well as Children in Need for our forest play project with children and young people which is invaluable.

Our Mersey Forest project as well as increased focus on outdoor education has led to increased demand for our level 3 forest school training programmes and workshops in the last 12 months. We now run level 3 forest school training programmes on a bi-monthly basis. These programmes are based at our centre which is an ideal venue with perfect in and outdoor space for this training.

As well as our large projects, we continue to work in partnership with community groups, youth groups and out of school across Merseyside facilitating play and forest school workshops, programmes and events in house and at woodland play and residential play settings.

We are continually developing the centre. In the past 6 months we have further developed the forest school site and completed a workshop on the site in participation with the community. This wooden lodge will be transformed into Santa grotto later in this month!

The past 12 months has shown once again how resilient and adaptable we are as an organisation. We are excited about the coming year. We have several long term projects in place and, with published research, have opportunity to further demonstrate the impact of the excellent projects we facilitate.

This month we are due to introduce a famous ambassador for our Charity who we were approached by late summer this year in recognition of the transformational impact of our projects for young people and community members who face extreme deprivation and chaotic home-lives, who turned to crime and drugs and lost their way. What this space.....

A very big thank you to our funders and supporters in 2021

The Steve Morgan Foundation

Children in Need

Sefton Council

Liverpool Council

Youth Endowment Fund

WEA/ESF Community Learning Fund

Lottery – Community Fund

Cash for Kids

Our Aims for 2022

To continue to develop community activity and services at our centre in partnership with local residents according to current need

To expand the reach of our charity in partnership with our new ambassador

To continue to develop and expand forest school programmes across Merseyside and beyond

To continue developing and promoting our forest school training including our level 3 forest school training programme, promoting our forest school training in new areas

To review our vision, aims and objectives

To review our constitution/memorandum in light of developments in vision, aims and objectives

To continue to seek opportunities for long term sustainability

To continue to develop the physical space both indoors and outdoors at our community centre in partnership with the local community and our service users

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
Community By Nature Limited

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Community By Nature Limited

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Detailed Statement of Financial Activities	13 to 14

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main aim is to enhance the wellbeing and life chances of children and adults in areas of deprivation in Sefton and surrounding local authorities by encouraging participation in community learning and support, play and forest school.

Significant activities

The charity strives to achieve its aim by providing the following services:

- Play and forest school sessions, events and programmes for children and young people;
- Play and forest school training and support;
- Community training and support activities including youth activities.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to play an active part in all aspects of play and forest school provision for children and young people of play and forest school training in the local area. In addition the charity facilitates a range of community support services for the local neighbourhood.

The charity is grateful for the efforts of its volunteers who are involved in all service provision. It is estimated that over 500 volunteer hours were provided during the year. The charity offers training and progression opportunities to volunteers.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are grants from external funding bodies, local authorities and associated local government agencies together with income generated from play and forest school provision, training, room hire and other charitable activities.

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserves of the charity.

Unrestricted Reserves:

- a) to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and
- b) to cover administration fund raising and support costs without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient

- a) to avoid the necessity of realising fixed assets held for the charity's use; and
- b) to cover 3 months administration, fund raising and support costs.

The trustees continue to monitor and review reserves, continually seeking to identify and develop opportunities for new sources of income.

Designated Fund

The trustees have considered it prudent to set aside an amount that would provide for the contractual redundancy liabilities and 3 months operational costs to cover the contractual notice of redundancy period for employees in the event that there was a decrease or withdrawal of income.

FUTURE DEVELOPMENTS

In early 2020, a new coronavirus COVID-19, impacted a significant number of countries globally. COVID-19 has caused disruption to economic activity which has been reflected in recent fluctuations in global stock markets. The Trustees consider the emergence and spread of COVID-19 to be a non-adjusting post balance sheet event. Given the inherent uncertainties, it is not practicable at the time to provide a quantitative estimate of the impact of the virus.

The trustees have considered continuity of the charity for a period of 12 months from the date of approving the accounts. Operational and cash flow activity is reviewed and monitored by the board of trustees on a regular basis and with new sources of funding secured, the trustees are confident of ensuring continued provision of the services provided by the charity. The charity will continue to develop its core activities particularly its community, play and forest school provision and training.

The trustees and management continue to seek and develop opportunities to work with similar minded organisations to expand its activities throughout the local area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Applications for trusteeship are sought by advertisement. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint a trustee.

At the first Annual General Meeting all the trustees retired from office and were re-elected if they wished to continue. At every subsequent Annual General Meeting, one third of the trustees are subject to retirement by rotation. Trustees serve for a three year period and may be re-elected for a further 3 years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The number of trustees shall not be less than three, and until otherwise determined by a General Meeting more than 10.

The trustees meet six times a year to review strategy and performance, to look at budgets and finances and operating plans of the Charity.

Induction and training of new trustees

New trustees receive information packs about the charity showing the previous years financial statements, various officer's reports, business plans and organisational structure. Trustees will obtain training by experience of various functional committee meetings.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have reviewed the controls in place and are satisfied that the risks mentioned above are minimised.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03030362 (England and Wales)

Registered Charity number

1050226

Registered office

40-42 Hertford Road
Bootle
Merseyside
L20 7DH

Trustees

J D Brett
D Egan
Mrs C A Morgans
K O'Brien
J Webb
Ms R Knight (appointed 10.12.20)

Company Secretary

Mrs C A Morgans

Independent Examiner

V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

Solicitors

Black Norman
67/71 Coronation Road
Crosby
Liverpool
L23 5RE

Community By Nature Limited

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

HSBC Bank Plc
107 Stanley Road
Bootle
Liverpool
L20 3DX

Approved by order of the board of trustees on 1 December 2021 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'J D Brett', written in a cursive style.

J D Brett - Trustee

Independent examiner's report to the trustees of Community By Nature Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes 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 requirement 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 (FRS 102)).

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.

G J Rummens
FCCA
V & R Accountancy Services
Chartered Certified Accountants
Cropton House
Three Tuns Lane
Formby
Merseyside
L37 4AQ

1 December 2021

Community By Nature Limited

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	520	-	520	-
Charitable activities	4				
Play and forest school provision		38,000	99,756	137,756	209,019
COVID support		72,773	20,600	93,373	-
Other trading activities	3	870	-	870	6,065
Other income		7	-	7	206
Total		<u>112,170</u>	<u>120,356</u>	<u>232,526</u>	<u>215,290</u>
EXPENDITURE ON					
Charitable activities					
Play and forest school provision		102,817	95,494	198,311	199,136
NET INCOME		<u>9,353</u>	<u>24,862</u>	<u>34,215</u>	<u>16,154</u>

RECONCILIATION OF FUNDS

Total funds brought forward	63,194	31,681	94,875	78,721
TOTAL FUNDS CARRIED FORWARD	<u>72,547</u>	<u>56,543</u>	<u>129,090</u>	<u>94,875</u>

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	9	20,419	-	20,419	20,097
CURRENT ASSETS					
Debtors	10	3,490	-	3,490	4,075
Cash at bank and in hand		49,640	56,542	106,182	71,663
		<u>53,130</u>	<u>56,542</u>	<u>109,672</u>	<u>75,738</u>
CREDITORS					
Amounts falling due within one year	11	(1,001)	-	(1,001)	(960)
NET CURRENT ASSETS		<u>52,129</u>	<u>56,542</u>	<u>108,671</u>	<u>74,778</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>72,548</u>	<u>56,542</u>	<u>129,090</u>	<u>94,875</u>
NET ASSETS		<u>72,548</u>	<u>56,542</u>	<u>129,090</u>	<u>94,875</u>
FUNDS	12				
Unrestricted funds				72,548	63,194
Restricted funds				<u>56,542</u>	<u>31,681</u>
TOTAL FUNDS				<u>129,090</u>	<u>94,875</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for 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 financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2021 and were signed on its behalf by:



J D Brett - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Play equipment	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 10% on cost
Office equipment	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	520	-
	<u>520</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Room hire income	870	6,065
	<u>870</u>	<u>6,065</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Teaching grants / commissions	Play and forest school provision	17,280	24,945
General training income	Play and forest school provision	-	57,436
Forest school training	Play and forest school provision	20,720	15,520
Grants	Play and forest school provision	99,756	111,118
Grants	COVID support	93,373	-
		<u>231,129</u>	<u>209,019</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Sefton CVS	-	3,990
Steve Morgan Foundation	59,483	23,880
Youth Endowment Fund	-	31,681
BBC Children In Need	51,680	51,567
HMRC Job Retention Scheme	72,773	-
Borough of Cultures	5,000	-
Radio City	2,695	-
Taking Root	1,498	-
	<u>193,129</u>	<u>111,118</u>

5. SUPPORT COSTS

	General support costs	Governance costs	Totals
	£	£	£
Play and forest school provision	20,087	2,936	23,023
	<u>20,087</u>	<u>2,936</u>	<u>23,023</u>

Community By Nature Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>4,060</u>	<u>5,092</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Charitable activities	5	4
Management and administration	<u>1</u>	<u>1</u>
	<u>6</u>	<u>5</u>

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

9. TANGIBLE FIXED ASSETS

	Play equipment £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Totals £
COST					
At 1 April 2020	19,464	32,778	16,060	66,503	134,805
Additions	-	3,703	-	679	4,382
	<u>19,464</u>	<u>36,481</u>	<u>16,060</u>	<u>67,182</u>	<u>139,187</u>
At 31 March 2021	19,464	36,481	16,060	67,182	139,187
DEPRECIATION					
At 1 April 2020	19,464	16,882	14,320	64,042	114,708
Charge for year	-	3,155	290	615	4,060
	<u>19,464</u>	<u>20,037</u>	<u>14,610</u>	<u>64,657</u>	<u>118,768</u>
At 31 March 2021	19,464	20,037	14,610	64,657	118,768
NET BOOK VALUE					
At 31 March 2021	-	16,444	1,450	2,525	20,419
At 31 March 2020	-	15,896	1,740	2,461	20,097

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31.3.21	31.3.20	
	£	£	
Trade debtors	3,490	4,075	
	<u> </u>	<u> </u>	
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31.3.21	31.3.20	
	£	£	
Social security and other taxes	41	-	
Accruals and deferred income	960	960	
	<u> </u>	<u> </u>	
	1,001	960	
	<u> </u>	<u> </u>	
12. MOVEMENT IN FUNDS			
	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	63,194	9,354	72,548
Restricted funds			
Steve Morgan Foundation	-	24,861	24,861
Youth Endowment Fund	31,681	-	31,681
	<u> </u>	<u> </u>	<u> </u>
	31,681	24,861	56,542
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>94,875</u>	<u>34,215</u>	<u>129,090</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	112,170	(102,816)	9,354
Restricted funds			
Steve Morgan Foundation	59,483	(34,622)	24,861
BBC Children In Need	51,680	(51,680)	-
Borough of Culture	5,000	(5,000)	-
Radio City	2,695	(2,695)	-
Taking Root	1,498	(1,498)	-
	<u> </u>	<u> </u>	<u> </u>
	120,356	(95,495)	24,861
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>232,526</u>	<u>(198,311)</u>	<u>34,215</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	78,721	(15,527)	63,194
Restricted funds			
Youth Endowment Fund	-	31,681	31,681
TOTAL FUNDS	<u>78,721</u>	<u>16,154</u>	<u>94,875</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,162	(123,689)	(15,527)
Restricted funds			
Steve Morgan Foundation	23,880	(23,880)	-
BBC Children In Need	51,567	(51,567)	-
Youth Endowment Fund	31,681	-	31,681
	<u>107,128</u>	<u>(75,447)</u>	<u>31,681</u>
TOTAL FUNDS	<u>215,290</u>	<u>(199,136)</u>	<u>16,154</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.