



AGM Report  
&  
Audited Accounts  
2021-2022



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**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](http://www.communitybynature.org.uk)

Email: [info@communitybynature.org.uk](mailto: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:**

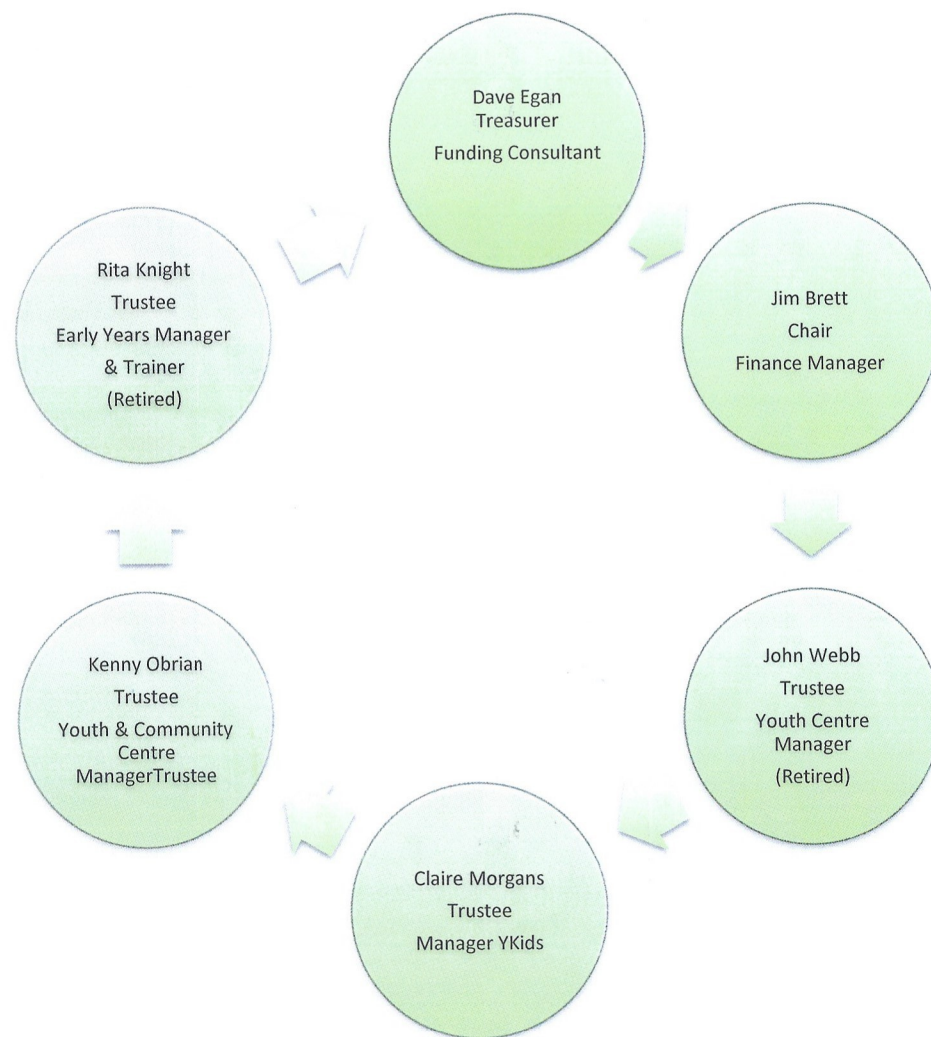
Community by Nature (formerly Sefton Play Council) was established in March 1995 with the original aim of providing play support, training and resources for community groups working with children and young people in areas of disadvantage.

# 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 18<sup>th</sup> November 22. The news team are due to come back to the centre on 15<sup>th</sup> 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

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,178	-	2,178	520
<b>Charitable activities</b>	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	-
<b>Total</b>		<u>85,608</u>	<u>170,333</u>	<u>255,941</u>	<u>232,526</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Play and forest school provision		72,272	162,870	235,142	198,311
<b>NET INCOME</b>		<u>13,336</u>	<u>7,463</u>	<u>20,799</u>	<u>34,215</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		72,548	56,542	129,090	94,875
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	16,033	23,391	39,424	20,419
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(960)	-	(960)	(1,001)
<b>NET CURRENT ASSETS</b>		<u>69,851</u>	<u>40,614</u>	<u>110,465</u>	<u>108,671</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>85,884</u>	<u>64,005</u>	<u>149,889</u>	<u>129,090</u>
<b>NET ASSETS</b>		<u>85,884</u>	<u>64,005</u>	<u>149,889</u>	<u>129,090</u>
<b>FUNDS</b>	13				
Unrestricted funds				85,884	72,548
Restricted funds				64,005	56,542
<b>TOTAL FUNDS</b>				<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 £
<b>COST</b>					
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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	19,464	37,221	25,990	67,182	149,857
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>					
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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	19,464	23,265	2,599	65,105	110,433
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>					
At 31 March 2022	-	13,956	23,391	2,077	39,424
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	16,444	1,450	2,525	20,419
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade debtors	2,520	3,490
	<hr/>	<hr/>

**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
	<hr/>	<hr/>
	960	1,001
	<hr/>	<hr/>

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 £
<b>Unrestricted funds</b>			
General fund	72,548	13,336	85,884
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	85,608	(72,272)	13,336
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	63,194	9,354	72,548
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	112,170	(102,816)	9,354
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,178	520
<b>Other trading activities</b>		
Room hire income	3,440	870
<b>Investment income</b>		
Deposit account interest	2	7
<b>Charitable activities</b>		
Teaching grants / commissions	23,738	17,280
Forest school training	38,870	20,720
Grants	187,163	193,129
	<hr/>	<hr/>
	249,771	231,129
<b>Other income</b>		
Gain on sale of tangible fixed assets	550	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	255,941	232,526
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/>	<hr/>
	193,925	175,286
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	27	-
<b>General support costs</b>		
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
	£	£
<b>General support costs</b>		
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
	<hr/>	<hr/>
	39,030	20,089
 <b>Governance costs</b>		
Professional fees	1,200	1,976
Accountancy fees	960	960
	<hr/>	<hr/>
	2,160	2,936
 Total resources expended	<hr/>	<hr/>
	235,142	198,311
 Net income	<hr/>	<hr/>
	20,799	34,215