



AGM Report  
&  
Audited Accounts  
2022-2023

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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 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 ast fantastic Christmas Grotto last year with Santa in his log cabin and reals 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, residential, 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 residential 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

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,052	-	1,052	2,178
<b>Charitable activities</b>	5				
Play and forest school provision		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
<b>Total</b>		<u>30,173</u>	<u>184,269</u>	<u>214,442</u>	<u>255,941</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Play and forest school provision		<u>45,198</u>	<u>202,087</u>	<u>247,285</u>	<u>235,142</u>
<b>NET INCOME/(EXPENDITURE)</b>		(15,025)	(17,818)	(32,843)	20,799
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		85,884	64,005	149,889	129,090
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	12,357	20,792	33,149	39,424
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	12	(1,071)	-	(1,071)	(960)
<b>NET CURRENT ASSETS</b>		58,502	25,395	83,897	110,465
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		70,859	46,187	117,046	149,889
<b>NET ASSETS</b>		70,859	46,187	117,046	149,889
<b>FUNDS</b>	13				
Unrestricted funds				70,859	85,884
Restricted funds				46,187	64,005
<b>TOTAL FUNDS</b>				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 £
<b>COST</b>					
At 1 April 2022 and 31 March 2023	19,464	37,221	25,990	67,182	149,857
<b>DEPRECIATION</b>					
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
<b>NET BOOK VALUE</b>					
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 £
<b>Unrestricted funds</b>			
General fund	85,884	(15,025)	70,859
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	30,173	(45,198)	(15,025)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<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>

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	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>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,052	2,178
<b>Other trading activities</b>		
Room hire income	2,573	3,440
Catering income	790	-
Other income	320	-
	<hr/> 3,683	<hr/> 3,440
<b>Investment income</b>		
Deposit account interest	138	2
<b>Charitable activities</b>		
Teaching grants / commissions	-	23,738
Forest school training	25,300	38,870
Grants	184,269	187,163
	<hr/> 209,569	<hr/> 249,771
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	550
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>214,442</b>	<b>255,941</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/> 199,912	<hr/> 193,925
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	93	27
<b>General support costs</b>		
Volunteer expenses	1,191	1,969
Carried forward	1,191	1,969

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Community By Nature Limited

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

	31.3.23	31.3.22
	£	£
<b>General support costs</b>		
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
	<hr/> 41,520	<hr/> 39,030
<b>Governance costs</b>		
Professional fees	1,200	1,200
Accountancy fees	960	960
Legal fees	3,600	-
	<hr/> 5,760	<hr/> 2,160
Total resources expended	<hr/> 247,285	<hr/> 235,142
<b>Net (expenditure)/income</b>	<hr/> <hr/> (32,843)	<hr/> <hr/> 20,799

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