



AGM Report  
&  
Audited Accounts  
2023-2024

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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

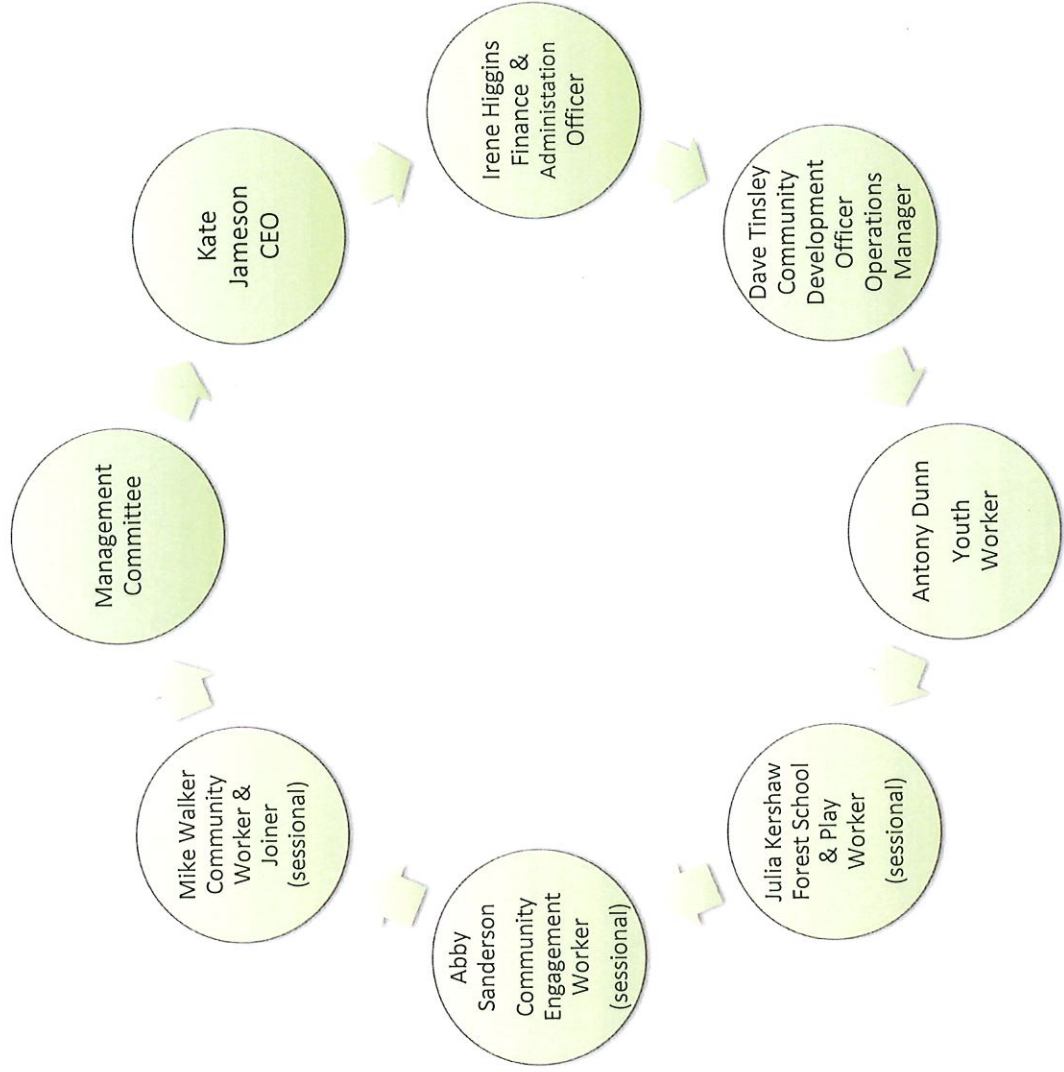
Play and forest school sessions, events and programmes for children and young people

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



## 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.

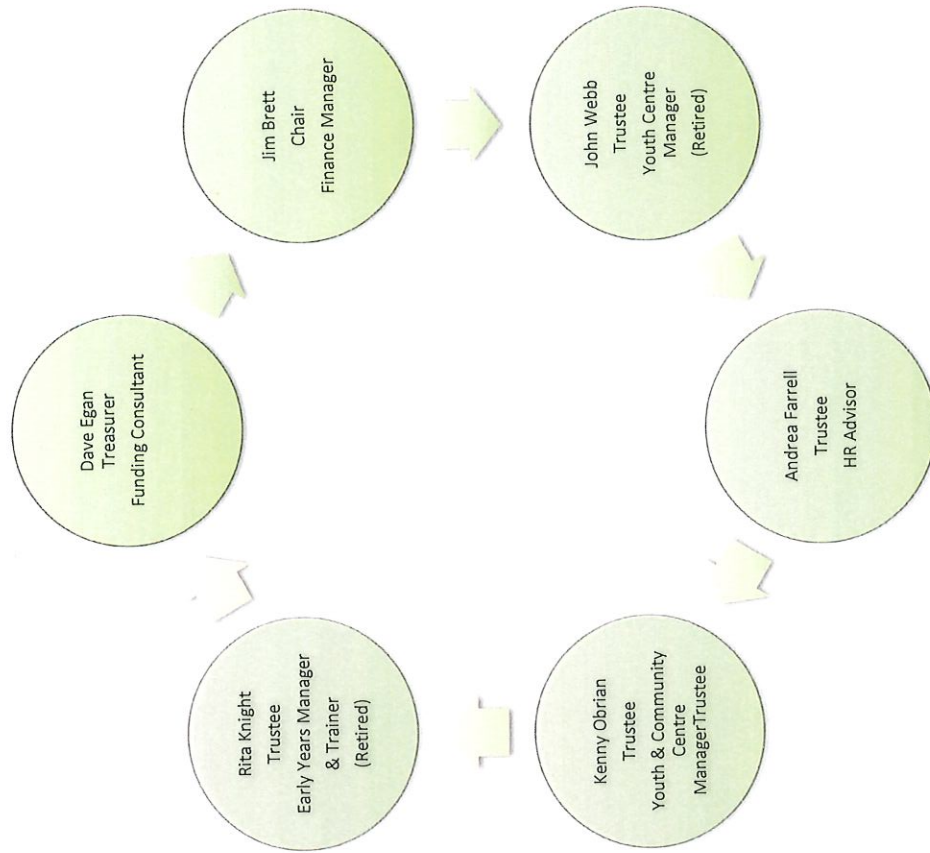
I am also very grateful to my fellow Board colleagues, who committed substantial time and energy to Community By Nature during the past year. It is much appreciated by all.

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	235	-	235	1,052
<b>Charitable activities</b>	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
<b>Total</b>		<u>48,126</u>	<u>200,943</u>	<u>249,069</u>	<u>214,442</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Play and forest school provision		<u>11,512</u>	<u>220,937</u>	<u>232,449</u>	<u>247,285</u>
<b>NET INCOME/(EXPENDITURE)</b>		36,614	(19,994)	16,620	(32,843)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		70,859	46,187	117,046	149,889
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	8,682	18,193	26,875	33,149
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	12	(960)	-	(960)	(1,071)
<b>NET CURRENT ASSETS</b>		98,791	8,000	106,791	83,897
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		107,473	26,193	133,666	117,046
<b>NET ASSETS</b>		107,473	26,193	133,666	117,046
<b>FUNDS</b>	13				
Unrestricted funds				107,473	70,859
Restricted funds				26,193	46,187
<b>TOTAL FUNDS</b>				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.

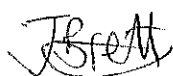
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

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 £
<b>COST</b>					
At 1 April 2023 and 31 March 2024	19,464	37,221	25,990	67,182	149,857
<b>DEPRECIATION</b>					
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
<b>NET BOOK VALUE</b>					
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
	£	£	£
<b>Unrestricted funds</b>			
General fund	70,859	36,614	107,473
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	48,126	(11,512)	36,614
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<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>

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 £
<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>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	235	1,052
<b>Other trading activities</b>		
Room hire income	2,942	2,573
Catering income	-	790
Other income	-	320
	<hr/> 2,942	<hr/> 3,683
<b>Investment income</b>		
Deposit account interest	568	138
<b>Charitable activities</b>		
Forest school training	44,381	25,300
Grants	200,943	184,269
	<hr/> 245,324	<hr/> 209,569
<b>Total incoming resources</b>	<hr/> 249,069	<hr/> 214,442
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/> 199,400	<hr/> 199,912
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	92	93
<b>General support costs</b>		
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

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Community By Nature Limited

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

	31.3.24 £	31.3.23 £
<b>General support costs</b>		
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
	<hr/> 30,797	<hr/> 41,520
 <b>Governance costs</b>		
Professional fees	1,200	1,200
Accountancy fees	960	960
Legal fees	-	3,600
	<hr/> 2,160	<hr/> 5,760
 Total resources expended	<hr/> 232,449	<hr/> 247,285
 Net income/(expenditure)	<hr/> <hr/> 16,620	<hr/> <hr/> (32,843)

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