



AGM Report  
&  
Audited Accounts  
2024-2025

**Registered Office:**

Community by Nature

40-42 Hertford Road

Bootle L20 7DH

Tel: 0151 933 2363

Company Limited by Guarantee No: 3030362

Registered Charity Number: 1050226

Website: [www.communitybynature.org.uk](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 our aim we offer:

Community training and support activities including youth activities

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

Play and forest school training and support

**Background:**

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

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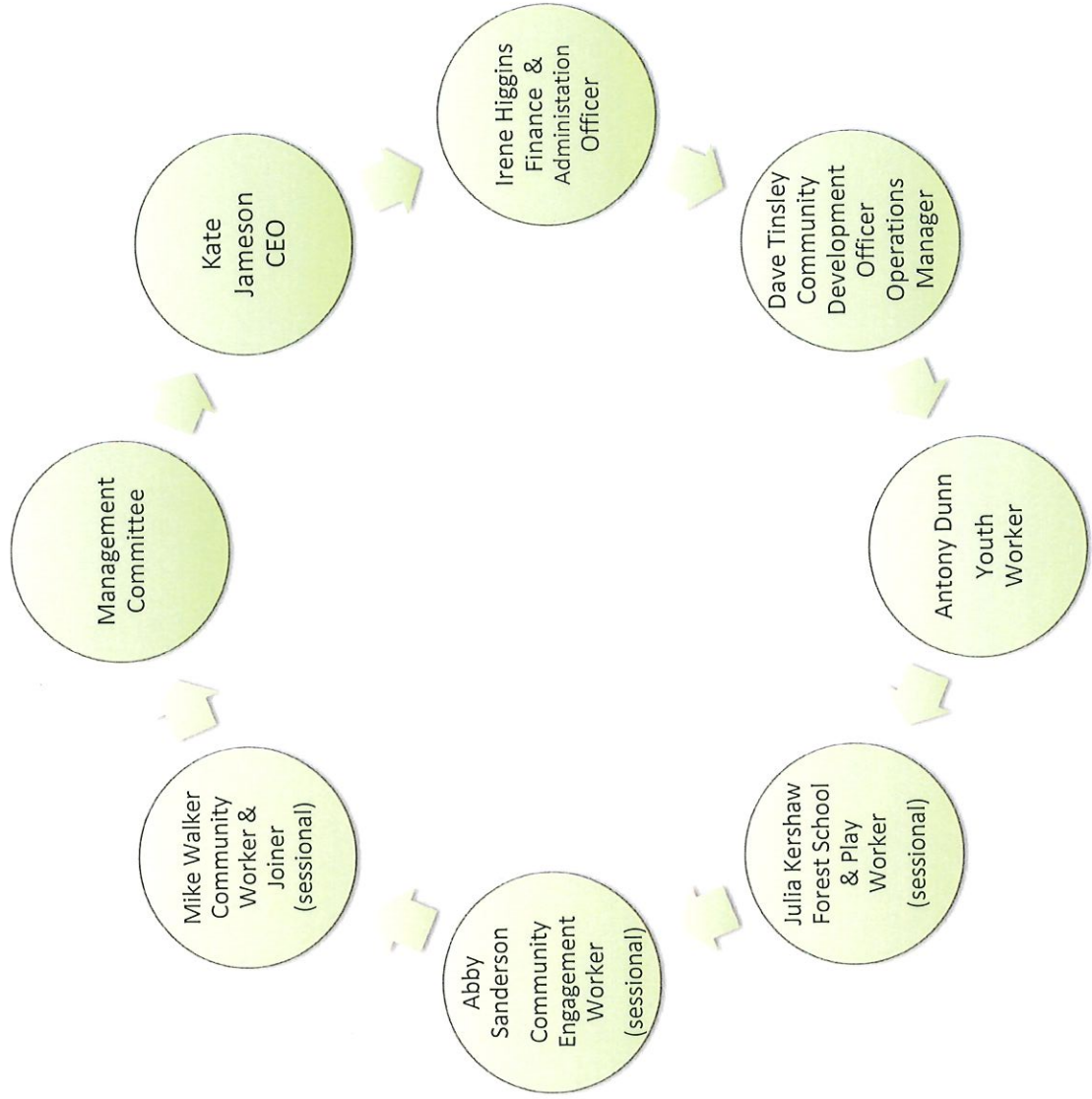
CEO Report

Key Services

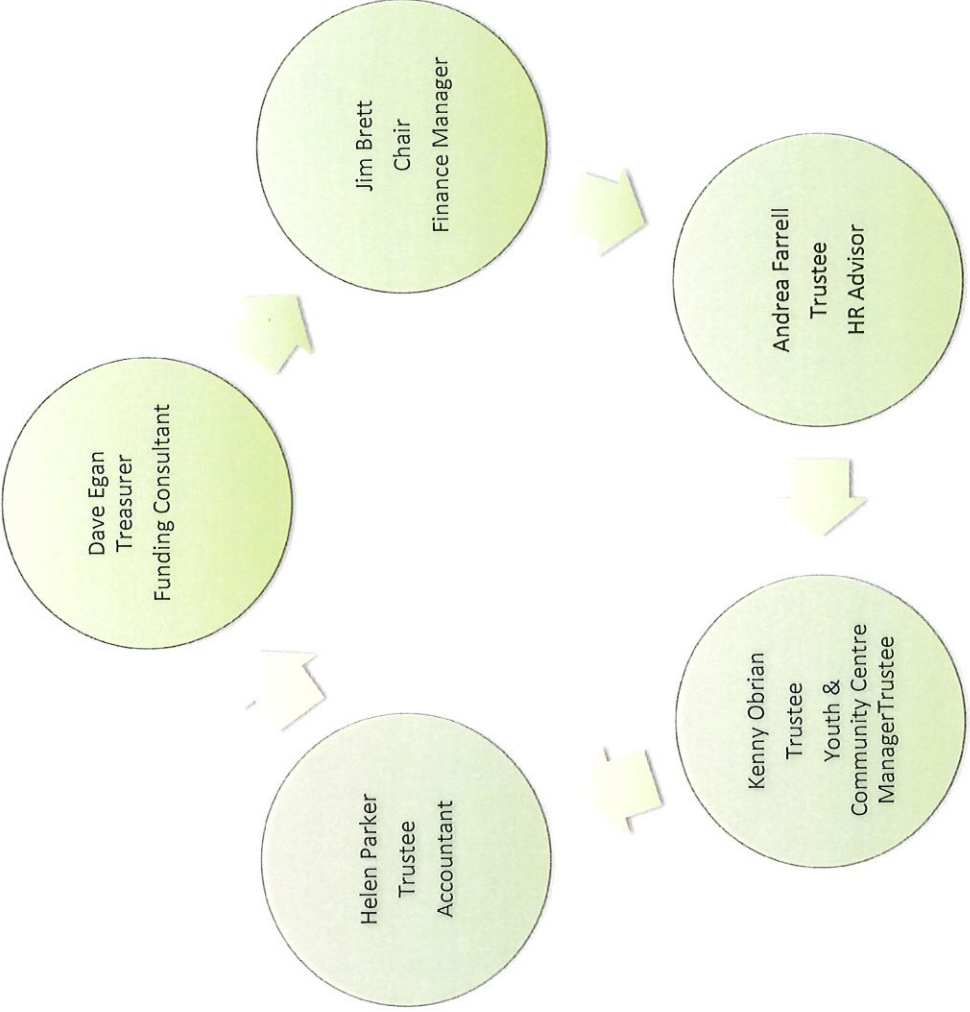
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Audited Accounts 2024/25

# Staff Structure



Management Committee  
Roles & Expertise



## Chair Persons Annual Report 2025

Welcome to our Annual General Meeting for 2025.

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

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

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

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

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

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

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

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

## CEOs Annual Report 2025

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

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

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

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

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

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

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

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

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

Kate Jameson- CEO.

## **What we offer.....**

### **Community Activities**

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

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

### **Training**

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

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

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



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

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

### **Residentials**

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

### **Team Building**

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

### **Room Hire**

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

## **Our work over the past year....**

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

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

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

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

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

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

### **Our Aims for 2026**

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

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

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

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

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

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Community By Nature Limited

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

Community By Nature Limited

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for the Year Ended 31 March 2025

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## Community By Nature Limited

### Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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

##### **Significant activities**

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

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

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

##### **Volunteers**

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

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

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

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

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

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

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

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

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

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## **FINANCIAL REVIEW**

### **Principal funding sources**

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

## **FINANCIAL REVIEW**

### **Reserves policy**

The trustees have reviewed the reserves of the charity.

### **Unrestricted Reserves:**

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

The trustees consider it prudent that unrestricted reserves should be sufficient

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

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

## **FUTURE DEVELOPMENTS**

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

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Recruitment and appointment of new trustees**

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

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

### **Organisational structure**

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

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

### **Induction and training of new trustees**

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

### **Wider network**

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



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Risk management**

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

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

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

03030362 (England and Wales)

### **Registered Charity number**

1050226

### **Registered office**

40-42 Hertford Road

Bootle

Merseyside

L20 7DH

### **Trustees**

J D Brett

D Egan

K O'Brien

J Webb (resigned 27.11.24)

Ms R Knight (resigned 27.3.25)

Ms A Farrell

Ms H Parker (appointed 14.11.24)

### **Independent Examiner**

V & R Accountancy Services Limited

Chartered Certified Accountants

Cropton House

Three Tuns Lane

Formby

Merseyside

L37 4AQ

### **Solicitors**

Black Norman

67/71 Coronation Road

Crosby

Liverpool

L23 5RE

### **Bankers**

HSBC Bank Plc

197 Stanley Road

Bootle

Liverpool

L20 3DX

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

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

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

J D Brett - Trustee

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

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

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G J Rummens FCCA

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

12 November 2025

Community By Nature Limited

Statement of Financial Activities  
for the Year Ended 31 March 2025

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

The notes form part of these financial statements

Community By Nature Limited

Balance Sheet  
31 March 2025

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

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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



J D Brett - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

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

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

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

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

### Taxation

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

### Fund accounting

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

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

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

### Pension costs and other post-retirement benefits

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

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

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	5,164	235

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	598	568

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

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

**6. SUPPORT COSTS**

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

**7. NET INCOME/(EXPENDITURE)**

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	7,186	6,274

**8. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**9. STAFF COSTS**

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

	31.3.25	31.3.24
Charitable activities	3	3
Management and administration	1	1
	4	4

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



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

## 10. TANGIBLE FIXED ASSETS

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

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

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

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

## 13. MOVEMENT IN FUNDS

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

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

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

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

## 13. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<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
	46,187	(19,994)	26,193
<b>TOTAL FUNDS</b>	117,046	16,620	133,666

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

	Incoming resources £	Resources expended £	Movement in funds £
<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)	-
	200,943	(220,937)	(19,994)
<b>TOTAL FUNDS</b>	249,069	(232,449)	16,620

**14. RELATED PARTY DISCLOSURES**

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

Community By Nature Limited

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

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

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Community By Nature Limited

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

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

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