

Charity registration number 1204810 (England and Wales)

COMMUNITIES FOR NATURE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITIES FOR NATURE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	RY A Phillips
	C Weeks
	E Yuan
	R Kumar
	D Caunce
	M Trebol
	AT Phillips
	GL Ledesma
	R Friedberger
	JA Carandang
Charity number (England and Wales)	1204810
Principal address	39 The Avenue
	Chiswick
	London
	W4 1HB
Independent examiner	Cottons Group Limited
	Chestnut Field House
	Chestnut Field
	Rugby
	Warwickshire
	United Kingdom
	CV21 2PD

COMMUNITIES FOR NATURE

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COMMUNITIES FOR NATURE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives of the CIO are:

To promote for the benefit of the public the conservation protection and improvement of the physical and natural environment by promoting biological diversity, in particular but not exclusively in the Philippines.

To promote sustainable development for the benefit of the public, in particular but not exclusively in the Philippines, by:

- a. the preservation, conservation and the protection of the environment and the prudent use of resources.
- b. the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.
- c. the promotion of sustainable means of achieving economic growth and regeneration.

Sustainable development means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

To advance the education of the public in:

- a. The conservation (including wildlife conservation), protection and improvement of the physical and natural environment and biodiversity;
- b. Subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment; and
- c. To promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

To deliver the purposes the CIO will use such means as determined by its Trustees including the following:

- a. Providing or assisting in the provision of goods, services, resources and grants
- b. Developing or assisting in the development of infrastructure and the education of communities
- c. Providing or assisting people with the means to live and support themselves or their community for the present and the future.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the reporting period, the trustees focused on delivering charitable programmes aligned to the charity's objectives of biodiversity conservation, sustainable livelihoods, and education, while continuing to strengthen governance, partnership and delivery frameworks.

Activities were delivered primarily through structured partnerships with established local organisations, supported by corporate and academic collaborators. This delivery model enabled the charity to operate efficiently while maintaining appropriate oversight and accountability for funds applied to overseas programmes.

COMMUNITIES FOR NATURE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Biodiversity and environmental protection

Programme activity supported conservation and restoration of priority ecosystems, including forest and coastal environments. Activities included habitat restoration, biodiversity monitoring, and training in marine and terrestrial conservation techniques. These interventions contributed to both environmental protection and improved local capacity for long-term stewardship.

Education, skills and livelihoods

The charity supported access to education, vocational skills and practical training linked to environmental management, agriculture and fisheries. This included scholarships, structured training programmes and community-based learning activities designed to strengthen sustainable livelihood opportunities and climate resilience.

Community engagement and participation

Delivery was based on active participation by local communities, students and public-sector stakeholders. Engagement activities strengthened awareness of conservation priorities, supported behaviour change in relation to waste and resource management, and improved local capability to sustain project outcomes beyond the funding period.

Partnerships and organisational development

During the year, the charity expanded its partnership network across corporate, academic and non-profit sectors. These partnerships supported funding, technical expertise, volunteer engagement and programme delivery capacity. Trustees consider partnership development to be essential to achieving scale and long-term sustainability.

Overall, the trustees consider that the charity has met its objectives for the year by:

- delivering conservation and restoration activity in priority ecosystems;
- supporting education and skills development linked to sustainable livelihoods;
- strengthening community participation and local capacity; and
- expanding partnerships to support future programme growth.

The trustees review programme performance through regular reporting from delivery partners and executive management and use these reviews to inform future programme design and risk management.

COMMUNITIES FOR NATURE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

During the year ended 31 March 2025, the charity received voluntary income comprising both unrestricted donations and restricted funds provided for specific programme activities delivered through partner organisations.

Restricted funds were applied in accordance with donor agreements and were used solely to support programme delivery, including biodiversity conservation, education, skills development and community-based environmental initiatives implemented by approved project and community partners.

Unrestricted funds were used to support core operating costs, governance, partnership development and programme oversight, enabling the charity to operate effectively and meet regulatory requirements while maximising the proportion of expenditure directed towards charitable activities.

The trustees are satisfied that funds received during the year were applied in furtherance of the charity's charitable objectives and in accordance with the terms of any funding restrictions.

The charity maintains appropriate financial controls, including segregation of restricted and unrestricted funds, budget monitoring, and regular financial reporting to the board. Expenditure levels are reviewed against available resources to ensure financial sustainability and responsible stewardship of funds.

At the end of the reporting period, the charity held sufficient cash balances to meet short-term commitments and continue planned activities while future funding is secured.

The trustees recognise that continued fundraising and partnership development are essential to support future programme delivery and organisational sustainability.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months of normal operating expenditure.

The trustees consider that maintaining reserves at this level will allow the charity to:

- continue current activities in the event of short-term funding interruptions; and
- manage cash flow timing differences between income receipt and programme expenditure.

During the reporting period, reserves were monitored by the trustees and were maintained broadly in line with this policy. Given the charity's early-stage funding profile, the trustees continue to review the reserves position regularly and will adjust targets as income levels and programme commitments increase.

COMMUNITIES FOR NATURE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Communities for Nature is governed by its constitution, which is consistent with Charity Commission guidance and provides the framework for the charity's charitable objects, trustee responsibilities, and decision-making processes.

Trustees

The constitution sets out the procedures for the appointment, retirement, and reappointment of trustees. Trustees are recruited based on the skills, experience, and commitment required to advance the charity's objectives, with regard to the benefits of diversity and balanced expertise across conservation, community development, finance, governance, and partnership working.

New trustees receive an induction covering:

- the charity's governing document;
- trustee legal duties and responsibilities;
- financial controls and reporting; and
- safeguarding and partnership policies.

Trustees meet regularly during the year to review financial performance, programme delivery, compliance and risk management, and strategic priorities.

Management and Operations

The trustees retain overall responsibility for the strategic direction and financial oversight of the charity. Day-to-day operational management, programme coordination and partner liaison are delegated to executive leadership and programme teams, operating under trustee-approved policies and delegated authority frameworks.

Programme delivery is undertaken primarily through established project and community partners operating in local contexts. Formal partnership agreements and due-diligence processes are used to ensure:

- alignment with the charity's objectives;
- appropriate safeguarding and risk management;
- financial accountability for restricted funds; and
- monitoring and reporting of programme outputs and outcomes.

Risk Management

The trustees maintain a risk register and regularly review the principal risks facing the charity, including:

- reliance on restricted project funding;
- delivery risks associated with overseas and community-based programmes;
- safeguarding and duty of care;
- regulatory and financial compliance; and
- partnership and reputational risk.

Mitigation measures include:

- partner due-diligence and contractual agreements;
- safeguarding and whistleblowing policies;
- financial controls over restricted funds;
- regular programme and financial reporting to trustees; and
- diversification of partnerships and funding sources.

The trustees consider that appropriate systems of internal control and risk management are in place and are proportionate to the charity's size, activities and stage of development.

The trustees who served during the year and up to the date of signature of the financial statements were:

RY A Phillips
C Weeks
E Yuan
R Kumar
D Caunce
M Trebol
AT Phillips
GL Ledesma
R Friedberger
JA Carandang

COMMUNITIES FOR NATURE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees' report was approved by the Board of Trustees.

R. A Phillips

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RY A Phillips

Trustee

Date: 22 January 2026
.....

COMMUNITIES FOR NATURE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITIES FOR NATURE

I report to the trustees on my examination of the financial statements of Communities for Nature (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 and the Charities Act (Northern Ireland) 2008. You are satisfied that the financial statements of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

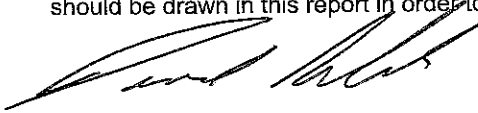
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 63 of the Charities Act 2008 and section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008 and the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Dan Roberts FCA

Cottons Group Limited

Chestnut Field House

Chestnut Field

Rugby

Warwickshire

CV21 2PD

United Kingdom

Date: 22/01/26

COMMUNITIES FOR NATURE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Income from:					
Donations and legacies	2	16,785	50,000	66,785	11,117
Total income		16,785	50,000	66,785	11,117
Expenditure on:					
Charitable activities	3	10,314	50,000	60,314	837
Total expenditure		10,314	50,000	60,314	837
Net income and movement in funds		6,471	-	6,471	10,280
Reconciliation of funds:					
Fund balances at 1 April 2024		10,280	-	10,280	-
Fund balances at 31 March 2025		16,751	-	16,751	10,280

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COMMUNITIES FOR NATURE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		18,191		11,000	
Creditors: amounts falling due within one year	10	<u>(1,440)</u>		<u>(720)</u>	
Net current assets			<u>16,751</u>		<u>10,280</u>
The funds of the charity					
Unrestricted funds	12		<u>16,751</u>		<u>10,280</u>
			<u>16,751</u>		<u>10,280</u>

The financial statements were approved by the trustees on19th January 2026

R. A Phillips

.....
RYA Phillips
Trustee

COMMUNITIES FOR NATURE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Communities for Nature is a Charitable Incorporated Organisation registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

COMMUNITIES FOR NATURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Restricted funds 2024 £
Donations and gifts	16,785	50,000	66,785	-

COMMUNITIES FOR NATURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	4,836	-
Bank charges	646	45
Subscriptions	395	72
Stationery and postage	17	-
IT software and consumables	425	-
Advertising	30	-
Travel	286	-
	<u>6,635</u>	<u>117</u>
Grant funding of activities (see note 4)	52,239	-
Share of support and governance costs (see note 5)		
Governance	1,440	720
	<u>60,314</u>	<u>837</u>
Analysis by fund		
Unrestricted funds	10,314	837
Restricted funds	50,000	-
	<u>60,314</u>	<u>837</u>

4 Grants payable

	Charitable activities 2025 £
Grants to institutions (2 grants):	
Other	52,239
	<u></u>

5 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,440	720
	<u></u>	<u></u>
Analysed between:		
Charitable activities	1,440	720
	<u></u>	<u></u>

COMMUNITIES FOR NATURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
		<u>-</u>	<u>-</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

Employment costs	2025	2024
	£	£
Wages and salaries	4,836	-
	<u>4,836</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,440	720
	<u>1,440</u>	<u>720</u>

COMMUNITIES FOR NATURE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Project Ace 3	-	50,000	(50,000)	-

The Project ACE restricted fund represents funding received to support the delivery of Project ACE (Actions for Communities and Environment), a community-based conservation, livelihoods and climate resilience programme in Southern Negros Occidental, Philippines, delivered in partnership with the Philippine Reef and Rainforest Conservation Foundation, Inc. (PRRCFI).

The funds are restricted for use solely in relation to Project ACE activities, including community livelihoods, education and scholarship support, citizen science and environmental monitoring, local climate action initiatives, and related programme delivery costs.

In accordance with the partnership arrangements, funds are transferred to the project delivery partner to implement agreed project activities. Any amounts not yet expended by the partner at the reporting date remain restricted for Project ACE and are applied to project delivery in subsequent financial periods in line with the approved project plan and funder restrictions.

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	10,280	16,785	(10,314)	16,751

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	-	11,117	(837)	10,280

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).