



**NATURE 4 HEALTH**

**SCOTTISH CHARITY NO SC045561**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 March 2025**

## **NATURE 4 HEALTH**

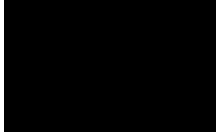
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# **NATURE 4 HEALTH**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity registration number:** SC049214

### **TRUSTEES**



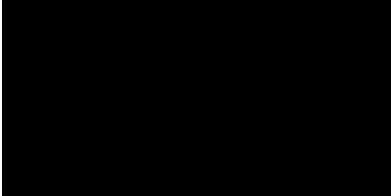
### **SECRETARY**



### **REGISTERED OFFICE**

Barwhin  
Lochloy Road  
Nairn  
IV12 5AF

### **ACCOUNTANT**



# NATURE 4 HEALTH

## TRUSTEES' ANNUAL REPORT

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2025.

### Reference and administrative details

Reference and administrative details are shown in the schedule of reference and administrative details on page 1 of the financial statements.

### The trustees

The trustees who served the charity during the period were as follows:



### Structure, governance and management

#### Constitution

The Charity is governed by its constitution which was adopted on 1 November 2018.

#### Appointment of Directors

The structure of the organisation consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's Board.

A Trustee must be a natural person aged 16 years or older. The number of Trustee shall be not less than three (unless otherwise determined by ordinary resolution) and maximum twelve.

At the first annual general meeting all of the Trustees must retire from office unless by close of the meeting the members have failed to elect sufficient Trustees to hold a quorate meeting of the Trustees. At each subsequent annual general meeting one-third of the Trustees or, if their number is not three or a multiple of three, the number nearest to one third must retire from office. If there is only one Trustee he or she must retire.

The Trustees to retire by rotation shall be those who have been longest in office since their last appointment. If any Trustees became or were appointed Trustees on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

If a Trustees is required to retire at an annual general meeting by a provision of these articles the retirement shall take effect upon the conclusion of the meeting.

### Objectives and activities

# NATURE 4 HEALTH

## TRUSTEES' ANNUAL REPORT

NATURE 4 HEALTH objectives, per its constitution are as follows:

- a) To advance education through working with local schools and community groups in the creation and delivery of educational programmes for the outdoors involving engagement with nature.
- b) To advance health through active nature connection activities such as sensory walks, green gym style sessions, tracking programmes and nature walks.
- c) To advance environmental protection and improvement through conservation activities and educational activities in local green spaces with volunteers and community groups.
- d) To relieve those in need by reasons of age, ill-health and/or disability or other disadvantage through the delivery of outdoor activities in their local green spaces and surrounding countryside. These will include dedicated mental health nature walks as well as other activities.
- e) To signpost people to other appropriate groups, communities and activities locally, nationally and globally.

### Nature 4 Health Trustees report

April 1st 2024 to March 31st 2025

#### Introduction to N4H

Nature 4 Health aims to help people connect with nature, each other and themselves. Experience the mindful benefits of green and blue space and the fascinating species we share the planet with. Our qualified and experienced guides deliver sessions on nature ID, fire skills, foraging, campfire cookery, team building games, crafts, navigation and journeying skills. We deliver workshops and training for volunteers and professionals in a variety of areas related to holistic wellbeing, with a focus on using nature as a resource to improve quality of life. We pride ourselves in group management and making things work whatever the weather.

#### Funding

Income generation once again went well within the reporting period with many organisations continuing to consider N4H is a charity that is steadfast and with an excellent track record and reputation.

Funding that exceeded £1K; (many smaller grants this period)

NHS Highland £1,250

Highland 3rd sector Green Health £1,430

Scottish Forestry £6,320

Highland 3rd Sector MHW fund £10,460

Moray 3rd sector CMH&WB fund £12,350

Total income generated in period £41,091

What we have achieved in the financial year 2024/2025

We have delivered:

- 155 Nature Walks for Wellbeing averaging over nine participants on each outing (1364 attendees)

# NATURE 4 HEALTH

## TRUSTEES' ANNUAL REPORT

- 22 activities involving 792 attendees with a variety of groups including training sessions, walk group volunteers and Aberdeen University students to wildlife walks and bushcraft activities with refugees and mindfulness in nature sessions.
- 39 School sessions with 708 pupil attendances – including high school walks/talks, ASN groups and climate change workshops.
- 22 outings with Inverness Royal Academy pupils averaging seven young people.
- 946 people attended our events which included a family day in Cabrach, talks, nature ID and foraging walks and talks.
- Nairnshire Naturalists' Club held 6 field sessions with average of five participants. Autumn winter talks (six evenings) with average audience of 35. Talks growing well but the field visits not supported as well as hoped.
- Two Branching Out programmes were delivered (Nairn and Elgin) with 14 and ten participants respectively. Total of 23 sessions within the reporting period.
- Continuation of work with NHS Dr Nick Barnes delivering training for 4th yr Aberdeen University medics in Inverness as part of their syllabus. This exciting progression will allow all undergraduate doctors to understand the healing benefits of nature first hand.
- Delivering a monthly 15 min radio show for Keith Community Radio (KCR) called 'Keep Well' allowing for greater outreach.
- Mindfulness in Nature sessions in conjunction with Highland Rewilding and Highland Mindfulness Group building partnership ways of working and reaching an audience slowly but surely.

### Next year

Continue our weekly Nature Walks for Wellbeing in Moray and Inverness, as well as bi-monthly walks in Nairn and Aberlour

- Plan and deliver three x12 week Branching Out programmes, one each in Nairn, Forres and Elgin
- Manage and develop the Nairnshire Naturalists' Club, meeting once a month during winter months
- Deliver two Primary school programmes and build on the work with NHS and wider partners with IRA and other senior schools under the Innovation Challenge fund.
- Ongoing event and talk delivery and development of training workshops to include medical students and to address climate change attitude and behaviour positively. This in conjunction with NHS doctors and health professionals.
- Continue to search for funds and partnership approaches that will further the aims and outputs of the charity

### Trustees

Over the reporting period our board has remained unchanged and constantly available for any support and guidance. The charity remains on a safe trajectory with this current management structure

### Summary

During the reporting period, N4H has continued to steadily build on the relationships and sessional work already in place. The charity has also developed new areas of partnership work with organisations such as 'Wild Things' to deliver a Moray schools climate change programme and Highland Mindfulness Group with mindful nature

# NATURE 4 HEALTH

## TRUSTEES' ANNUAL REPORT

connection sessions. These links strengthen the position of the charity, help to reach a wider audience and open more opportunities for funding. Nature Walks for Wellbeing continue to serve local communities acting as a regular support as well as allowing relationships to grow alongside resilience. Educational work has seen more secondary influences in this period as well as consolidation with our work with IRA pupils in Inverness as well as with the NHS. This is now set on a greatly beneficial trajectory. Working with Aberdeen Uni students shows the continuing spread and uptake of N4H training work. Branching Out again showing how valuable it is to take people out regularly and connect them with nature, themselves and others.

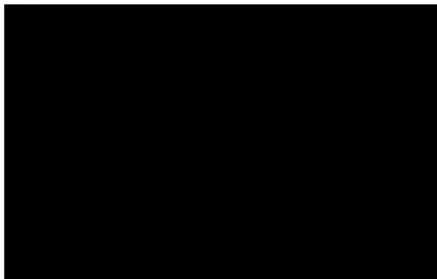
All the work carried out has been successful in part or whole, with lessons learned, friends made, and reputation grown.

We look forward in the coming year to seeing N4H make a difference to more people's lives and how they value the natural world.

### Financial review

The statement of financial activities shows a surplus of £22,453 (2024; deficit £2,945). The charity's reserves were in surplus of £44,320 (2024; £21,868) at the year-end.

Approved by Trustees on 18th November 2025 and signed on their behalf by:



## NATURE 4 HEALTH

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NATURE 4 HEALTH

I report on the accounts of the charity for the period ended 31 March 2025 which are set out on pages 7 to 11.

#### **Respective responsibilities of directors and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accountants Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

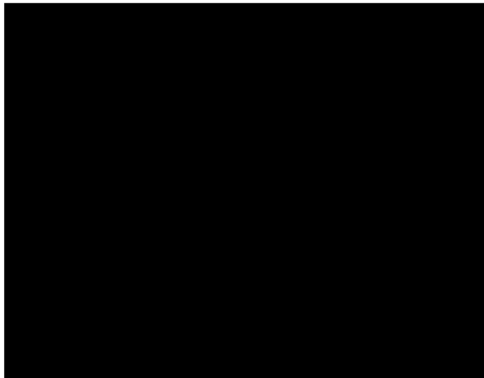
#### **Basis of independent examiner's statement**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met.





**NATURE 4 HEALTH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 March 2025**

	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Donation	2	-	-	-	-
Grants	2	-	41,979	41,979	32,690
Income from charitable Activities	2	22,403	-	22,403	8,401
Gift Aid		-	-	-	-
Interest		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>22,403</b>	<b>41,979</b>	<b>64,382</b>	<b>41,091</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	3	-	41,579	41,579	43,686
Governance costs	4	350	-	350	350
<b>TOTAL RESOURCES EXPENDED</b>		<b>350</b>	<b>41,579</b>	<b>41,929</b>	<b>44,036</b>
<b>NET INCOMING RESOURCES</b>		<b>22,053</b>	<b>400</b>	<b>22,453</b>	<b>(2,945)</b>
<b>TOTAL FUND BROUGHT FORWARD</b>		<b>9,517</b>	<b>12,350</b>	<b>21,867</b>	<b>24,812</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>31,570</b>	<b>12,750</b>	<b>44,320</b>	<b>21,867</b>

Charity number SC049214

# NATURE 4 HEALTH

## BALANCE SHEET

At 31 March 2025

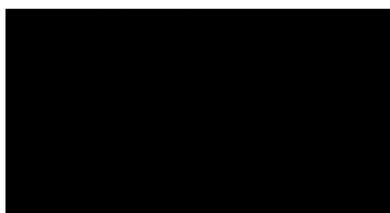
	Note	31 March 2025 £	31 March 2024 £
<b>FIXED ASSETS</b>			
Tangible fixed assets		-	-
		-	-
<b>CURRENT ASSETS</b>			
<b>Debtors:</b> amounts falling due within one year		-	-
Cash at bank and in hand		44,672	27,210
		44,672	27,210
<b>Creditors:</b> amounts falling due within one year	5	(350)	(5,341)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		44,322	21,867
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		44,322	21,867
<b>LONG TERM LIABILITIES</b>		-	-
<b>NET LIABILITIES</b>		44,322	21,867
<b>FUNDS</b>			
Unrestricted funds	6	31,572	9,517
Restricted funds		12,750	12,350
<b>TOTAL FUNDS</b>		44,322	21,867

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the members of the committee on the 18 November 2025 and are signed on their behalf by:



Charity number SC049214

The notes on pages 9 to 11 form an integral part of these financial statements.

**NATURE 4 HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements, except as noted below.

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2008).

**Fund Accounting**

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is recorded on a cash received basis.

Investment income is included when receivable.

Incoming resources from charitable activities are accounted for when earned.

**Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any vat which cannot be fully recovered and is reported as part of the expenditure to which it relates.

A cost of generating funds comprises the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Fixed assets**

Fixed assets are stated at cost less accumulated depreciation.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25% on cost

Fixtures & fittings - 15% reducing balance

Motor vehicles - 25% reducing balance

# NATURE 4 HEALTH

## NOTES TO THE FINANCIAL STATEMENTS

### 2. INCOMING RESOURCES FROM CHARITY ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Highland Third Sec Green Health	-	-	-	1,430
Local Giving LTD	-	-	-	500
Scottish Forestry	-	-	-	6,320
Groundwork UK	-	-	-	1,125
Highland Third Sec MHW Fund	-	-	-	10,460
North Highlands & Climate Act Fund	-	-	-	500
Third Sector INTER tsiM CMH&WB Grant	10,000	-	10,000	12,350
Moray OWLS	2,000	-	2,000	-
National Lottery	8,920	-	8,920	
Highland Council	10,100	-	10,100	
Third sector Interface, Community mental health and wellbeing fund	10,000	-	10,000	
Third sector Interface, Moray CAN	959	-	959	
Other small grant				
Other income from charitable activities	-	22,403	22,403	8,401
<b>Incoming Resources from charitable activities</b>	<b>41,979</b>	<b>22,403</b>	<b>64,382</b>	<b>41,361</b>

### 3. COSTS OF CHARITABLE ACTIVITIES

	Restricted Funds	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Contractors – programme delivery	41,579	-	41,579	43,686
Training	-	-	-	-
Administration & other direct costs		-	-	-
<b>Total</b>	<b>41,579</b>	<b>-</b>	<b>41,579</b>	<b>43,686</b>

### 4. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Accountancy fees	350	350	350

# NATURE 4 HEALTH

## NOTES TO THE FINANCIAL STATEMENTS

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31 March 2025</b>	<b>31 March 2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	350	4,992
	<u>350</u>	<u>4,992</u>
	<u><u>350</u></u>	<u><u>4,992</u></u>

**6. INCOME FUNDS:**

	<b>Balance at 1 April 2024</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General Funds</b>				
Unrestricted Fund	9,517	22,403	(350)	31,570
Restricted Funds	12,350	41,979	(41,579)	12,750
	<u>21,867</u>	<u>64,382</u>	<u>(41,929)</u>	<u>44,320</u>
<b>Total Funds</b>	<u><u>21,867</u></u>	<u><u>64,382</u></u>	<u><u>(41,929)</u></u>	<u><u>44,320</u></u>