

LIVING UNDER ONE SUN LTD

ANNUAL REPORT 2018-2019 AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019



Living Under One Sun Ltd
A company limited by guarantee no. 06545497 and registered charity no. 1172710

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Directors/Trustees' Report

for the year ended 31 March 2019

Living Under One Sun Ltd ("the charity") is a charitable company limited by guarantee, incorporated on 26 March 2008 and registered as a charity with the Charity Commission for England and Wales on 24 April 2017. The Directors, who are also the Trustees of the charity, present their independently examined report and financial statements for the year ended 31 March 2019 and confirm they comply with the requirements of the Charities Act 2011, the charity's constitution and the Charities SORP (FRS102).

1. Objectives and activities

Purposes and Aims

Living Under One Sun Ltd's charitable purposes, unchanged from last year, and as set out in the objects contained in the articles of association agreed by the Directors on 21 September 2016 are:

1. The development of the capacity, skills and leadership abilities of members of the community of, principally but not exclusively, Tottenham and other social and economically disadvantaged areas of the London Borough of Haringey (the 'Area of Benefit') by providing opportunities which they would otherwise be unable to access, in order to work together, learn by experience and recognise their existing skills as assets, to gain confidence in their own abilities and, as a result, help identify and meet their needs and participate more fully in society.
2. The promotion of urban regeneration in the Area of Benefit for public benefit and, in particular, local economically or socially disadvantaged residents, by all or any of the following means:
 - i) the promotion and advancement of physical, mental, social and economic health through healthy living activities, including organic horticulture, food growing, herbal medicine, beekeeping, healthy cooking and eating, sewing, cycling and walking;
 - ii) the promotion of common interests, equality, harmony and social inclusion for the public benefit by the reduction and prevention of social isolation and the celebration of difference and diversity;

- iii) the relief of unemployment through a range of interventions and pathways, including the provision of work experience for unemployed people, and training and assistance to find employment whether as an employee or on a self-employed basis,
 - iv) the relief and prevention of poverty amongst people living within the Area of Benefit;
 - v) the protection, conservation or improvement of the environment.
3. To further benefit the residents of the Area of Benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.
4. To advance any other charitable purposes (according to the law of England and Wales) as the Trustees see fit from time to time.

Our Values

For Living Under One Sun Ltd people, places and nature are valued as heritage, assets and solutions for the present and future, with sustainability as a key principle - where sustainability is defined as meeting the needs of the present without compromising the ability of future generations to meet their own needs. Our values are:

- Empathy
- Welcoming and inclusive
- Holistic
- 'Can do' attitude
- Happiness (fun, friendship, fitness, financial resilience)
- Community-led
- Resourcefulness and resilience
- Value for money and valuing people and environment

Ensuring public benefit

The Directors/Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Directors/Trustees consider how planned activities will contribute to the aims and objectives they have set.

Our Approach

Our values guide the delivery of our services and projects in furtherance of our charitable objects. Our approach is welcoming, 'can do', community-led, intergenerational and intercultural, focusing on:

- locally led community projects 'by the community, for the community'
- establishing peer support groups, befriending and advocacy - creating and accessing health and well-being projects and services
- providing community growing spaces and community outreach in neighbourhoods and schools to bring health, well-being and nature closer to communities
- supporting people to become active, skill up and creating pathways to volunteering, training, qualifications and employment opportunities

We continue to work productively with a wide range of partners from the public, private and voluntary sectors in innovative ways to add value wherever possible.

The Story of the Year

2018-2019 was an amazing year of translating local support and hard work into the everyday reality of creating the new LUOS Community Hub and Cafe in the heart of the Tottenham Hale regeneration area – with limited resources and no core funding. This has taken all our experience, skills and commitment and has been a major challenge.

We were delighted to publicly launch Tottenham Café Connect in May 2018. After more than a year and half of site clearing and building our new community asset and infrastructure, and with a change of name to Living Under One Sun Community Hub and Café in May 2019, we have managed to create a fantastic and unique little gem of an indoor and outdoor hub – to be a safe and welcoming place in our neighbourhood to share skills, stories, food, fun and friendships.

During the second half of the year we successfully secured a second round of crowdfunding to create outdoor facilities and infrastructure through our Tottenham Café Connect Goes Outdoors campaign. By December 2019 this has enabled more than 2,000 hours of volunteering work and skill sharing by people from all walks of life, ages and cultural background: residents, community groups, developers, local businesses, entrepreneurs, artists, migrant and refugee groups and Haringey Council. We also generated significant in-kind funding and support.

Creating a successful community hub required us to focus all our energy and attention on being present on the frontline, responding to volunteers, local residents, groups and agencies wanting to use the hub for different activities and events. This meant we had little time left to raise core funding - which to date remains the key priority to sustain the charity's work and development.

Sadiq Khan's visit in February 2019, hailing the project as best practice and launching his 2019 Crowdfund London programme with us was recognition that we are meeting this challenge. He said LUOS is "a good example of a how a little bit of money goes a long way..." and he increased his regeneration budget for London projects from £0.5 million to £1 million. The links below illustrate the visit:

<https://www.londonlive.co.uk/news/2019-02-04/mayor-of-london-visits-tottenham-cafe-connect>

<https://lep.london/article/mayor-london-calls-londoners-great-ideas-transforming-their-local-areas-bid-funding-leap%E2%80%99s>



We have welcomed, supported and delivered new projects set up by our young volunteers, including a young peoples' after school mindfulness 'confidence club', sports sessions and E-sport programmes alongside our cycling and cycle repair club, walking, sewing, gardening, cooking, yoga, Eco arts, sustainability workshops, a Domino club, English classes, refugee and migrant support, and training and supporting 115 volunteers.

We offered free workspace, a meeting space, fun and a friendly indoor and outdoor parents and toddlers meeting place, an affordable space for groups and families to run services and events – all helping to make the local park safer and opening it up for the public. We also support local homeless people to have access to a hot meal, and community meals, and access to services.

Our presence and work to secure the installation of floodlights and cleaning the surrounding area inside the park have improved the sense of safety and use of the park, and dispersed the drug dealers.

Our fresh healthy cooked meals have received lots of compliments and are made mainly using our own produce, as well as surplus food donated by supermarkets which would otherwise be wasted.

Despite a lack of gardeners and tutors we saved and sustained the Living Under One Sun community allotment and apiary, resulting in a harvest and of food and honey, new volunteers contributions and environmental awareness raising locally.

During the year we also:

- offered pop-up opportunities for social entrepreneurs including a community sewing group
- created a workspace with free WIFI to study, do course work or work remotely
- created a welcoming meeting place for neighbours, access to information and access to services
- delivered twice weekly free fun ESOL classes with volunteer-run childcare support for mothers who are new arrivals from Syria and other refugees and migrants, helping their integration with the community
- got involved in welcoming newly arrived Syrian families, in particular women
- organised our Growing Love Festival in July 2018 which was enjoyed by 200 people and also gave us the mandate to launch our *Tottenham Café Connect Goes Outdoors* crowdfunding campaign
- ran weekly E-sport events, attended by 20-25 young people and tournaments with 50+ participants
- hosted the Haringey Spring Seed Swap and Green Festival

- designed and installed our community public art mural on the LUOS Hub wall – collaborating with a local artist.

Our relations with local businesses and some developers continued to be positive and creative, including Beavertown Brewery using our honey and herbs for special craft beers. We were also delighted to organise several corporate team volunteering day.

During the year we again inspired and raised an extraordinary and significant amount of support, including £9,600 of cash and £53,277 worth of in kind donations, with our volunteers (including local residents and corporate volunteers) contributing more than 5,000 volunteering and citizenship activities hours to run our activities. We would not be here without them!

2. Achievements and performance

During this year we built the outdoor Greenhouse, a stage and installed flood lights, improving safety for users of our café, the surrounding park and the local nursery.

The impact of creating a new welcoming community hub and café in the park has been very positive, we have observed an increased use of the park and open space, more sustainable travel journeys, improvements in social networks and the use of services, celebration of neighbourhood events and heritage, improved mental and physical health, increased sense of ownership and presence and a voice in the area, becoming active citizens through volunteering, sharing skills and ideas, learning new ones, creating and leading initiatives to benefit the whole community.

Creating pathways to further training, work placements, references and jobs

During the year we have created opportunities for local paid and trainee work as well as volunteering, including roles such as carpenter, electrician, a handyman to help manage site improvements, chefs, baristas, gardeners, an admin worker, sewing tutors, ESOL tutors, cycling tutors and mechanics, walk leaders, football, multi-sport and tennis coaches, yoga instructors, herbal medicine tutors, musicians and art therapists.

We've created paid opportunities for four part time sessional workers on London Living Wage, six baristas, two cooks, a temporary part-time café manager position for 3 months and 4 months, two part-time sessional gardeners, two handyman and local carpenter positions, two local sessional artists for 4 weeks, one tennis coach, two football and multi sports coaches.

We've delivered the following training outputs for residents:

28 First Aiders trained, 6 Food Safety certificates, 5 DBS checks, 6 people on Fire Safety; 3 qualified Personal License Holders; 1 Premises license; 21 women completed training on pattern cutting and sewing courses; 12 café baristas trained, 20 Saturday gardening sessions.

We delivered 24 cycling & bikeability road safety training, Dr Bike cycle repairs and ride sessions and 46 walk sessions at 3 levels and 3 miles per session. We trained two walk leaders and four people in cycle proficiency.

Other Outcomes

111 young people aged 6-14 years registered for our sports & holiday activities during half term and summer, enjoying multi sports and healthy living activities including 32 hours of tennis sessions, 32 hours of football coaching, 32 hours of healthy cooking and free lunches, 32 hours of arts and crafts, 32 hours of gardening. In addition we served subsidised freshly cooked lunch for families in the Café for five days.

We organised 8 community lunches & outreach events to support reducing isolation, in particular for the local homeless and isolated older members of our community.

We hosted 3 monthly Music Under One Sun evening world music jam sessions.

We hosted 40 Over 55 Club Wednesday sessions for an average of 16 attendees per week.

We hosted 12 weeks of day opportunities - alternative services for adults with learning difficulties with Haringey Association for Independent Living (HAIL).

Growing food & sustainability, improving green space & air quality

We built and cultivated 12 very large 400x100x80 centimeters growing beds at the Hub, and sustained six large allotment plots, approximately ½ hectare of land at Tottenham Marshes, growing food, fruits and flowers. We maintained and revitalised an apiary with 7 hives at the allotment site.

We set up 12 weekly food stalls for supermarket food surplus collections for local families, with an average of 20 families weekly receiving fresh ingredients, increasing their fruit and vegetable intake.

We have created seven tons of composts and leaf mulch, and recycled/upcycled three tons of wood, ten tons of furniture, two tons of clothes/materials and reused books, paints and toys.

We have grown, harvested and shared an estimated 60 kilos of herbs, radishes, Caribbean callaloo, rainbow & white Swiss chards, Cava Nero Kale, curly Kale and cabbages, spinach and an estimated 100 kilos of pumpkin in a variety of sizes, Chinese Shark fin melons, beetroots, sweet potatoes and spuds, 12 kilos of garlic, (spring) onions, beans, broad beans, peas, peas, sweetcorn, tomatoes, Mexican Tomatillos, 25 kilos of rhubarb, 30 kilos of pears, figs, plums, grapes and two harvests of figs, 18 beds of flowers from 700 bulbs and seeds. We have harvested 400 jars of honey. Honey sales, pickling and jamming help to generate income from our produce.

Lessons learnt and future plans for community assets and wealth building

Tottenham's community, Haringey Council and the Mayor of London are all saying YES to community wealth building and supporting community-based solutions in local regeneration. However, we continue to have a small staff team and are really dependent on volunteers as currently all our time and energy had to be focused on front line projects and building the hub, leaving little time for major fund raising, marketing and developing our charity.

It is vital for community engagement and activities to be supported, to have continuity and development. Our Chief Executive Officer currently spends most of her time on front line delivery rather than strategic work to ensure the necessary co-ordination and capacity building of this work. Securing core funding therefore remains a key priority together with developing sustainable income for our Community café and hub.

3. Financial Review

The charity's total income in 2018/19 was £121,693 compared to £167,456 in 2017/18. The reduction in income resulted from our estate gardening projects coming to an end and the increased focusing of our activities around the Community Hub and Café. Total expenditure reduced slightly year on year, from £143,661 to £129,712.

Principal funding sources

During the year our principal funding sources were grants, donations and in-kind contributions from a range of sources, as well as income generated from activities. We received significant support from the London Borough of Haringey in the form of grants, project funding and in-kind support. A large proportion of the income for the Tottenham Café Connect/LUOS Community Hub & Café project was generated from two successful crowdfunding campaigns with Spacehive and Crowdfund London. Tottenham Café Connect has now begun to generate its own income from hires, catering and café sales.

Reserves Policy

The Directors/Trustees are conscious of the charity's requirements for adequate reserves to maintain liquidity and manage risks to the organisation. They have established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months of budgeted expenditure to meet any unforeseen expenditure that may occur, and to permit sufficient time for restructuring in the event of any significant drops in funding. Current free reserves fall significantly short of this target.

At the end of the financial year, the charity held just £3,570 cash in unrestricted reserves, as well as £9,501 of restricted income funds for specific projects. The Directors/Trustees aim to increase income and build up additional reserves over the coming year.

Future Plans

Living Under One Sun Ltd has been making an important contribution to improving the health and well-being of disadvantaged local residents. The charity plans to continue and expand the activities outlined above in future years subject to satisfactory funding arrangements. Having successfully completed the process of registering the charity with the Charity Commission, the Directors/Trustees intend to seek funding from a much broader range of sources, including trusts and foundations and individual donors.

We will continue to maintain positive partnership relationships with the local authority, including services relating to Regeneration, Active Travel, Parks and Recreation, Public Health, Adult and Social Care and Homes for Haringey, the GLA and Team London, alongside work with other key partners in the public, private and third sectors. In addition, innovative ideas and arrangement with businesses will be explored to provide benefits, income and in-kind support. Our aim is to redouble our efforts to secure partnership, grant funding, contracts and commissions to provide Living Under One Sun Ltd's much needed services and projects for the benefit of more local residents.

Risk Management

The Directors/Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

The Directors/Trustees recognise that the charity is dependent on receiving grant funding, donations, contracts and commissions to be able to continue many of its activities, and that there is a need to increase the level of reserves. The Directors/Trustees expect that current and future fundraising efforts will generate sufficient funds to enable the charity to continue

operations and have prepared a budget on this basis. Expenditure will be closely monitored to ensure the charity can continue its operations for the foreseeable future.

Structure, Governance and Management

Living Under One Sun Ltd (“the charity”) is a charitable company limited by guarantee, incorporated on 26 March 2008 and registered with the Charity Commission for England and Wales on 24 April 2017. The company was established under a Memorandum of Association and is governed under its Articles of Association as amended on 21 September 2016, which set out the objects and powers of the charity. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

Organisational Structure

The charity is governed by a board of Directors/Trustees who meet at least quarterly and are responsible for the strategic direction and policy of the charity. The charity’s Directors/Trustees comprise a variety of professional backgrounds relevant to the work of the charity and local residents. Day to day management of the charity is delegated to the Chief Executive Officer, who also acts as the company secretary.

Recruitment and Appointment of Directors/Trustees

Directors/Trustees may be appointed by resolution at any general meeting of the Directors/Trustees, including but not limited to the Annual General Meeting. At the Annual General Meeting one third of Directors/Trustees by rotation must retire from office, as well as any Directors/Trustees appointed in a general meeting held since the previous Annual General Meeting, but all retiring Directors/Trustees can be reappointed.

Induction and Training of Directors/Trustees

New Directors/Trustees receive an induction pack comprising the articles of association, the most recent financial statements, current policies and procedures, and other information about the key activities of the charity. Directors/Trustees also become familiar with the practical work of the charity through visiting and volunteering in events and activities with the Chief Executive Officer and team. The charity provides access to relevant training for Directors/Trustees where appropriate.

4. Reference and administration details

Status Living Under One Sun Ltd is a company limited by guarantee and registered charity

Company name: Living Under One Sun Ltd

Company registration number: 06545497

Charity registration number: 1172710

Registered Office and operational address: Neighbourhood Resource Centre
177 Park Lane
London N17 0HJ

Directors/Trustees

Anja Beinroth	Treasurer
Cherry Clark	Chair
Natalie Curd	
Lois Dickson	
Kevin Dowd	Resigned 18 July 2018
Livingston Gilchrist	
Elizabeth Kelly	
Thomas McPherson	Resigned 26 June 2019
Christopher Slaney	Resigned 26 June 2019
Joanne Uttley	Resigned 26 June 2019
Michael Warwick	Appointed 16 October 2018

Secretary and Principal Staff

Leyla Laksari Chief Executive Officer

Independent Examiner

MorlaiKargbo, FCCA
Moracle Limited
Chartered Certified Accountants
& Registered Auditors
Unit 3-4, Ashley House
Ashley Road
London N17 9LZ

Bankers

The Co-operative Bank
1 Balloon Street
Manchester M60 4EP

5. Statement of the Directors/Trustees' Responsibilities

The Directors of the charitable company (the charity) are its trustees, for the purposes of charity law, and in this report are collectively referred to as the Directors/Trustees.

The Directors/Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Directors/Trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgments and estimates that are reasonable and prudent,
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements,

and

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Directors/Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. The Directors/Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors/Trustees who served during the year and up to the date of this report are set out on page 12.

Audit

For the year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

5. Statement of the Directors/Trustees' Responsibilities (continued)

The Directors/Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

In accordance with clause 50 of the charity's Articles of Association, the accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011, as well as in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to companies subject to the small companies regime, on the grounds that the charity qualifies as a small company for the year ended 31 March 2019 and its work is charitable. The charity constitutes a public benefit entity and a small entity as defined by FRS 102.

Approved by the Directors/Trustees on 18 December 2019 and signed on their behalf by:



Cherry Clark
Chair

18 December 2019

**Independent Examiner's Report to the Directors/Trustees of Living Under One Sun Ltd
for the year ended 31 March 2019**

I report on the accounts of the charity for the year ended 31 March 2019, which are set out on pages 16 to 27.

Respective responsibilities of trustees and examiner

As the charity's trustees of Living Under One Sun Ltd (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').

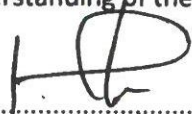
Having satisfied myself that the accounts of Living Under One Sun Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('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 Living Under One Sun Ltd 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.



.....
Morlai Kargbo, FCCA
Moracle Limited
Chartered Certified Accountants & Registered Auditors
Unit 3-4, Ashley House
Ashley Road
London N17 9LZ

Date: 18/12/19

LIVING UNDER ONE SUN LTD
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2019

	Notes	2019			2018		
		Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Income from:							
Grants and donations	2	24,698	61,968	86,666	57,871	74,973	132,844
Charitable activities	2	-	25,817	26,067	-	33,132	33,132
Other trading activities		-	9,210	9,210	-	1,480	1,480
Total income		24,698	96,995	121,943	57,871	109,585	167,456
Expenditure on:							
Raising funds		-	5,083	5,083	-	7,545	7,545
Charitable activities	3, 4	26,001	98,628	124,629	36,236	99,880	136,116
Total expenditure		26,001	103,711	129,712	36,236	107,425	143,661
Net income/(expenditure) movement in funds	5	(1,303)	(6,716)	(8,019)	21,635	2,160	23,795
Reconciliation of funds:							
Total funds brought forward		22,764	21,725	44,489	1,129	19,565	20,694
Total funds carried forward	14	21,461	15,009	36,470	22,764	21,725	44,489

The statement of financial activities includes all gains or losses for the year.

All income and expenditure derives from continuing activities.

**LIVING UNDER ONE SUN LTD
BALANCE SHEET**

as at 31 March 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	9	23,399	14,940
Current assets			
Debtors	10	13,539	35,750
Cash at bank and in hand		11,250	26,290
		<u>25,039</u>	<u>62,040</u>
Creditors: amounts falling due within one year	11	<u>7,290</u>	<u>32,491</u>
Net current assets		17,499	29,549
Creditors: Amounts falling due after more than one year		<u>4,428</u>	<u>-</u>
Total net assets	12	<u>36,470</u>	<u>44,489</u>
The funds of the charity:	13		
Restricted income funds		9,501	7,824
Designated funds: depreciation reserve (restricted funds)		11,960	14,940
Designated funds: depreciation reserve (unrestricted funds)		11,439	-
Unrestricted income funds		3,570	21,725
Total funds		<u>36,470</u>	<u>44,489</u>

For the year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Directors/Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime on the grounds that the charity qualifies as a small company for the year ended 31 March 2019.

Approved by the Directors/Trustees on 18 December 2019 and signed on their behalf by:

Cherry Clark - Chair



The notes on pages 18 to 27 form part of these accounts.

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The charity constitutes a public benefit entity and a small entity as defined by FRS 102.

The Directors/Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds structure and accounting

Restricted grants and donations are available for the charity's use only in accordance with the terms under which, and for the purposes which, the funds were donated to the charity.

Unrestricted funds are available for use at the discretion of the Directors/Trustees in furtherance of the general objectives of the charity.

Income recognition

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. The following specific policies are applied to particular categories of income:

Grants and donations are included in full in the statement of financial activities when receivable.

Investment income is included when receivable.

Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised. The Directors/Trustees' annual report provides more information about the contribution of volunteers.

Donated professional services and donated facilities which meet the three criteria of entitlement, probability and measurability as set out in the SORP are recognised as income, at the value to the charity (which would be no more than market rate); and a corresponding amount is then recognised as expenditure in the period of receipt.

1. Accounting policies (continued)

Expenditure recognition

Expenditure is recognised on an accrual basis as a liability is incurred. Where expenditure includes VAT which can only be partially recovered, the irrecoverable VAT is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and fundraising trading costs.

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 comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor area or estimated usage, as set out in Note 3 and 4.

Tangible fixed assets and depreciation

Assets with a cost of up to £1,000 are expensed. Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write down to estimated residual value the cost of all other tangible fixed assets over their estimated useful lives as follows:

Improvements to leasehold property:	25% per annum on cost
Other equipment:	33% per annum on cost

Leasing

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the schemes.

LIVING UNDER ONE SUN LTD

Notes to the Accounts

For the year ended 31 March 2019

2. Grants, donations and income from charitable activities

			2019	2018
	Restricted	Unrestricted	Total	Total
	£	£	£	£
London Borough of Haringey small grants and projects	7,492	8,516	16,008	11,150
London Borough of Haringey: Active Travel	-	304	304	8,550
Bridge Renewal Trust small grants	2,351	-	2,351	-
London Sport grant	-	-	-	1,500
National Lottery: Awards for All	-	-	-	9,980
Postcode Local Trust grant	-	-	-	2,000
Greater London Authority grant	10,000	-	10,000	25,000
Esmée Fairbairn Foundation grant	-	-	-	7,000
Donations - Tottenham Café Connect	-	9,130	9,130	12,157
Donations – Piaggio Coffee van	-	5,000	5,000	-
Donated services and facilities - Tottenham Café Connect	-	36,420	36,420	51,121
Donated services and facilities - Meeting space	1,000	200	1,200	550
Donated services - Sewing training	3,855	-	3,855	1,928
Donated services - migrant support	-	2,600	2,600	-
Donated services - pro bono independent examination	-	600	600	600
Other small grants and donations	-	4,072	4,072	3,098
L.B. Haringey: estate gardening	-	-	-	10,773
Well London project funds	-	-	-	6,047
Schools & community horticulture support	-	453	453	-
Project development, outreach and consultation	-	444	444	1,384
Training provision	-	1,097	1,097	2,519
Produce sales and catering	-	11,982	11,982	6,619
Event ticket sales	-	181	181	-
Premises & equipment provision for charitable activities	-	6,786	6,786	4,000
	24,698	87,785	112,483	165,976

LIVING UNDER ONE SUN LTD

Notes to the Accounts For the year ended 31 March 2019

3. Analysis of expenditure on charitable activities

	Notes	Tottenham Café Connect community hub £	Other healthy living and neighbourhood activities £	Total 2019 £	Total 2018 £
Staffing -					
salaries and contractors		38,987	10,999	49,986	48,133
Other direct activity costs		36,770	1,602	38,372	58,186
Support costs	4	31,572	3,190	34,762	28,195
Governance costs	4	1,207	302	1,509	1,602
		<u>108,536</u>	<u>16,093</u>	<u>124,629</u>	<u>136,116</u>

Expenditure on charitable activities was £124,629 (2018: £136,116) of which £98,628 was unrestricted (2018: £107,425) and £26,001 was restricted (2018: £36,236).

4. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken (Note 3) in the year. The table below shows the basis for apportionment and the analysis of support and governance costs.

	Allocation	General support £	Governance function £	Total 2019 £	Total 2018 £
Salaries and related costs	Time basis	3,637	909	4,527	4,527
Other support costs	Support	30,837	-	30,837	24,285
Legal and professional fees	Support	288	-	288	301
Trustees' meeting costs	Governance	-	-	-	84
External accountancy	Governance	-	600	600	600
		<u>34,762</u>	<u>1,509</u>	<u>36,271</u>	<u>29,797</u>

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Notes to the Accounts For the year ended 31 March 2019

5. Net income for the year

	2019	2018
	£	£
This is stated after charging:		
Legal and other professional fees	288	301
Independent examiner's fees	600	600
Depreciation of tangible fixed assets	6,466	4,980

6. Staff costs and numbers

	2019	2018
	£	£
Staff costs were as follows		
Wages and salaries	35,000	43,912
Social security costs (net of Employment Allowance)	667	1,100
Pension costs	700	117
	<u>36,367</u>	<u>45,129</u>

Living Under One Sun Ltd considers its key management personnel to comprise the Directors/Trustees and the Chief Executive Officer. The total employment benefits of the key management personnel were £35,700 (2018: £35,117) comprising the Chief Executive Officer's salary. No employee received emoluments of more than £60,000.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2019	2018
	No.	No.
Chief Executive Officer	1.0	1.0
Programme and support staff	-	0.4
Average no. of employees during the reporting period	<u>1.0</u>	<u>1.4</u>
Head count (number of staff employed) at 31 March	1	1

In addition to its full-time and part-time employees, the charity benefited from the work of numerous self-employed sessional workers, contractors and volunteers. The total paid work during the year amounts to a full time equivalent of 1.9 staff (2018: 2.0).

LIVING UNDER ONE SUN LTD

Notes to the Accounts

For the year ended 31 March 2019

7. Related party transactions and trustees' expenses and remuneration

The Directors/Trustees all give their time and expertise freely without remuneration. No Director/Trustee claimed expenses in relation to their role as trustee (2018: £Nil).

The Directors/Trustees and the Chief Executive Officer made donations to the charity during the year totalling £27 (2018: £873) as well as personal loans totalling £4,428 (2018: £Nil). Close family members of Directors/Trustees and the Chief Executive Officer made donations totalling £240 (2018: £985).

One trustee's spouse hired the LUOS Community Café for a private party at a total cost of £500. One trustee's social enterprise Exam Magic developed and ran a programme of personal development workshops for young people pro bono at the Community Hub; this has been recognised in the financial statements at a value of £1,000.

8. Taxation

As a registered charity, Living Under One Sun Ltd is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The charity is registered for Gift Aid with HM Revenue & Customs under reference number EW91460.

9. Tangible fixed assets

	Improvements to leasehold property and equipment
Cost	
At 1 April 2018	31,529
Additions in year	14,925
Disposals	-
At 31 March 2019	<u>46,454</u>
Depreciation	
At 1 April 2018	16,589
Charge for the Year	6,466
Elimination on disposal	-
At 31 March 2019	<u>23,399</u>
Net book value	
At 31 March 2019	23,399
At 31 March 2018	<u>14,940</u>

There were no capital commitments at 31 March 2019 (2018: Nil).

LIVING UNDER ONE SUN LTD

Notes to the Accounts For the year ended 31 March 2019

10. Debtors

	2019	2018
	£	£
Grants and donations receivable	12,242	30,950
Trade debtors	1,297	4,847
Other debtors	-	(47)
Total debtors	<u>13,539</u>	<u>35,750</u>

11. Creditors: amounts falling due within one year

	2019	2018
	£	£
Social security and other taxation	1,081	1,092
Accrued expenses	6,209	31,399
Total creditors	<u>7,290</u>	<u>32,491</u>

12. Creditors: amounts falling due after more than one year

	2019	2018
	£	£
Personal loans	4,428	-
Total long-term liabilities	<u>4,428</u>	<u>-</u>

13. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Current year			
Tangible fixed assets	11,960	11,439	23,399
Net current assets	9,501	7,998	17,499
Long-term liabilities		(4,428)	(4,428)
	<u>21,461</u>	<u>15,009</u>	<u>36,470</u>

LIVING UNDER ONE SUN LTD

Notes to the Accounts For the year ended 31 March 2019

13. Analysis of net assets between funds (continued)

Prior year

Tangible fixed assets	14,940	-	14,940
Net current assets	7,824	21,725	29,549
	<u>22,764</u>	<u>21,725</u>	<u>44,489</u>

14. Movement in funds

	At 1 April 2018	Incoming resources	Outgoing resources	At 31 March 2019
Current year	£	£	£	£
Restricted funds:				
National Lottery: Awards for All	429	-	(429)	-
Bridge Renewal Trust: Cycling Project	-	1,351	(1,351)	-
Bridge Renewal Trust: Sewing Project	-	1,000	-	1,000
LBH Ward Budgets:				
Well Park Lane - Sewing group	821	-	(821)	-
In kind contributions to sewing projects	-	3,855	(3,855)	-
LBH Ward Budgets:				
Tottenham Café Connect	450	2,500	(2,950)	-
LBH Parks & Open Spaces	399	4,992	(4,890)	501
LBH Active Travel	4,338	-	(4,338)	-
In kind contribution to LBH Active Travel project	-	1,000	(1,000)	-
London Sport	1,387	-	(1,387)	-
Greater London Authority	14,940	10,000	(4,980)	19,960
Total restricted funds	<u>22,764</u>	<u>24,698</u>	<u>(26,001)</u>	<u>21,461</u>
General funds:	<u>21,725</u>	<u>96,995</u>	<u>(103,711)</u>	<u>15,009</u>
Total funds	<u>44,489</u>	<u>121,943</u>	<u>(129,712)</u>	<u>36,470</u>

LIVING UNDER ONE SUN LTD

**Notes to the Accounts
For the year ended 31 March 2019**

13. Movement in funds (continued)

	At 1 April 2017 £	Incoming resources £	Outgoing resources £	At 31 March 2018 £
Prior year				
Restricted funds:				
National Lottery: Awards for All LBH Ward Budgets:	-	9,980	(9,551)	429
Well Park Lane - Sewing group LBH Ward Budgets:	1,129	-	(308)	821
Stamford Road gardening LBH Ward Budgets:	-	550	(550)	-
Tottenham Café Connect LBH Parks & Open Spaces	-	4,700	(4,250)	450
LBH Active Communities	-	900	(501)	399
LBH Active Travel	-	5,000	(5,000)	-
London Sport	-	8,241	(3,903)	4,338
Postcode Local Trust	-	1,500	(113)	1,387
Greater London Authority	-	2,000	(2,000)	-
	-	25,000	(10,060)	14,940
Total restricted funds	1,129	57,871	(36,236)	22,764
General funds:	19,565	109,585	(107,425)	21,725
Total funds	20,694	167,456	(143,661)	44,489

Restricted funds

National Lottery Awards for All

The purpose of this grant was to promote community gardening and train local residents in gardening skills.

Bridge Renewal Trust

These small grants support cycling and sewing activities.

Restricted funds (continued)

London Borough of Haringey Ward Budget Grants

Living Under One Sun Ltd was awarded ward budget funding for Tottenham Café Connect both in 2017/18 and in 2018/19, as well as for the sewing project (carried forward from 2016/17) and a Big Dig event in Stamford Road Park in April 2017.

London Borough of Haringey Parks & Open Spaces

Three separate small grants are supporting building works and activities relating to the Living Under One Sun Community Hub and Cafe and a proportion of one grant covers repairs and improvements to the community allotment.

London Borough of Haringey Active Communities

This grant match-funded capital improvements to Tottenham Café Connect.

London Borough of Haringey Active Travel

This grant funds cycling and walking activities in Tottenham.

London Sport

This small grant was for Green Gym sessions.

Postcode Local Trust

This small grant funded eco art, painting and woodcraft workshops.

Greater London Authority

These grants were for capital works to create and improve the Living Under One Sun Community Hub and Cafe, formerly known as Tottenham Cafe Connect. The majority of the expenditure has been capitalised.