

LIVING UNDER ONE SUN LTD

ANNUAL REPORT 2019-2020 AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020



Living Under One Sun Ltd

A company limited by guarantee no. 06545497 and registered charity no. 1172710

ANNUAL REPORT AND FINANCIAL STATEMENTS 2019-2020

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Directors/Trustees' Report

for the year ended 31 March 2020

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 2020 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 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 facilities, 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.

2019-2020 Activities:

The Year of the Hub – Amazing Community Involvement and Volunteering!

2019-2020 was a hugely successful year for Living Under One Sun Ltd in terms of our community activities in Tottenham, and we celebrated some very important outcomes that we'd planned for which were achieved in the face of major challenges:

- environmental challenges from the impact of a hot & wet summer followed by one of the wettest autumns on record, and early in 2020 two major storms damaging important structures and equipment, crop preparation, and necessitating the cancellation of activities and sessions, culminating in March with the start of the Covid-19 pandemic;

and

- financial and logistical challenges, with our costs growing faster than our income and progress on securing core funding and staffing being hindered by massive day to day delivery demands.

Much of our time was spent consolidating and bringing the Community Hub to life and into full use, making sense of the potential of the spaces, the enterprise opportunity for the charity and to support local residents to incubate and promote ideas. This meant a focus on organisational development, including forms, policies and procedures, risk assessments and training, for example on hiring and booking for events.

We had to establish the Living Under One Sun Community Hub and Café as a feature in the landscape of our neighbourhood, which was a fundamental achievement as the neighbourhood very quickly became a building site for 8 major high-rise developments and a new station entrance.

The community response to these challenges and opportunities was truly amazing, with an upsurge in volunteering, commitment and contributions, plus an increase in kind funding, which enabled the successful delivery of a wide range of socially and economically valuable community-led training, activities and events.

2. Achievements and performance

We delivered 620 sessions totalling 1,749 hours, with 67 facilitators (mostly volunteers) and regular participants in each, across a range of activities including: sewing, ESOL and refugee support, walking and befriending, cycling, sports and recreational activities (basketball, table tennis, multi-sports, hula hoops, and fitness), dance, yoga, arts and crafts, carpentry, youth engagement and confidence-building, cooking with young people, Over 55s Club, supporting access to services (housing, schools, food), gardening and food growing, bee-keeping, eco therapy and café volunteering.

We also successfully delivered 3 large events (for up to 1,000 people), 5 medium size events (for 20-50 people) and 10 smaller community events (for groups of less than 20 people).

Some especially important outcomes for residents included:

- Agreement on an extended lease with Haringey Council together with the decision to have a Memorandum of Understanding to set out our strategic partnership.
- The Living Under One Sun Community Hub and Café producing much needed income to support our social and health and wellbeing projects and services - we were able to offer a welcoming, affordable and beautiful space for community and family events.
- Organising and hosting 'A Celebration of Tottenham's Windrush Heritage Festival' on 22 June 2019, attended by over 900 people and opened by David Lammy MP.
- Creating a sports and recreation strategic programme with London Sport, Haringey Council and Laureus 'Model City' Sport for Good.
- Creating volunteering opportunities, training and pathways to employment.
- Providing work experience placements, e-sports sessions and tournaments, and a Confidence Club for young people.

- Sharing and learning skills, such as gardening and food growing, sewing, cycling, eco arts, making coffee and running a café, and event organisation and delivery.
- Supporting young rough sleepers outside the hub, including into work.
- Coffee mornings with Alcohol Awareness information.
- Delivering 36 regular support sessions on Fridays for refugee and migrant communities, in particular with local women and bilingual advocacy, and ESOL classes.
- Delivering 58 Sewing for Future sessions.
- Delivering 24 Cycle Club and Cycle Repair and 42 Walking Group sessions.

During the year, as the Living Under One Sun Community Hub and Café became better known, we also hosted and welcomed a series of valuable events and meetings including:

- Refugee families reunion ceremony with Joint Council for Welfare of Immigrants (JCWI) and David Lammy MP
- Refugees Welcome poetry reading with children
- Free and open Sunday community lunches with Feast
- Launch of Haringey Council's 'Reach & Connect' service
- Launch of the Compassionate Neighbours scheme
- Sunday night Caribbean Dominoes Club
- Music Under One Sun, live jamming on Thursday evenings
- Environmental events: Climate Café, Microlife Under One Sun, Cabaret for Anthropocene (a celebration and songs for biodiversity), a Herbal Health & Medicine course, Haringey Climate Emergency training courses, the Community Food Growers Network Day, and the Living Under One Sun Community Honey Harvest.
- National Citizens Service sessions with young people.
- Local Councillors Coffee and Community Catch Up Session.
- A celebration of International Women's Day.

On a strategic level, the GLA and Mayor of London's recognition in 2019 of Living Under One Sun Ltd as a flagship best practice example for grassroots regeneration brought much attention to our way of working and raised our profile. This led to us being approached by

other groups, such as the Grenfell community, for peer support and briefings. Living Under One Sun Ltd participates in several strategic Haringey forums, feeding in grassroots information and experience to improve policy and action.

The year saw significant increases in volunteering and in-kind support and donations of 31% and 24% respectively (see table below), largely as a result of our two crowdfunding campaigns and partnership with the GLA and the Windrush Heritage Festival. So many people came forward and shared ideas, skills and shone! During the year 311 people volunteered, of which 130 were corporate volunteers. Our volunteers contributed no less than 6,564 volunteering hours, giving an estimated financial value of £97,410.

	2018-2019	2019-2020	Increase
Volunteering hours	5,000	6,564	31.2%
In kind Support	£53,277	£65,823	23.5%

In November, Living Under One Sun Ltd was proud to be Highly Commended at the Haringey Community Impact Awards 2019 (Voluntary and Community Organisation of the Year category).

We are grateful to our partners and supporters

- Haringey Council local ward councillors and portfolio holders for our lease extension and in-kind support, and the Parks, Sports and Physical Activities, and Active Travel teams
- Haringey Migrant Support Centre, Haringey Welcome, Muswell Hill Methodist Church, CARIS, Migrants Resource Centre/Consonant and local refugee and migrant self-help groups
- Workers Educational Association (WEA)
- Punchdrunk Theatre and Women's Rise Theatre
- Sharon of Sekhemartz, Suzy and AFCA Dance Group, Chargen and SLR Radio Station, Black History Magazine and friends, the local Tottenham Domino Group
- Tottenham Community Press
- Laureus Sport For Good , Hesketh Benoit / Haringey Basketball, Tottenham Hotspur Foundation

- Residents associations, Haringey Friends of Parks Forum and member groups, The Engine Room Centre and Hale Village Management Team, the Bridge Renewal Trust
- Local and national environmental groups and networks
- The Challenge NCS programme participants
- The Greater London Authority, and local developers Berkeley Square, Anthology, Argent Related and Kier Construction
- Corporate supporters Red Bull and VMLYR , Project Dirt, Central Government Lawyers
- Local businesses JP Corcoy Building Services, Beavertown Brewery, B & Q Tottenham and CUDI Food Centre
- Felix Project and FareShare for their generous contributions to Living Under One Sun Café stock and supplies
- David Lammy MP

3. The impact of the pandemic on future plans into 2020-2021 and at the time of writing

As we prepare this report for 2019-2020 the charity has already gone through some transformation due to COVID-19 and has significantly improved its financial position.

On 20 March 2020 we were forced to close the Living Under One Sun Community Hub and Café due to the emerging pandemic. The impact was immediate, losing all our bookings and having to cancel many of our activities, and dramatically affecting the ability of our staff and volunteer team to deliver activities safely. This critically affected our business plan at a time when we had used up our reserves and suffered the destruction of outdoor equipment in two violent spring storms. We quickly decided to launch a successful crowdfunding appeal to keep the charity running.

The story of how we came through and kept going during the pandemic will be told more fully in next year's annual report. Some key highlights:

- Given the nature of our frontline work and presence, we had to find new ways of working and supporting our most vulnerable residents, especially online and on the telephone. This has included outreach, working with local COVID-19 Mutual Aid groups, making food and medical deliveries, and helping residents to access basic services, as well as attending strategic forums and feeding back to the Council and local health services to take the necessary action.

- We became acutely aware of digital poverty and the exclusion many of the families and older residents in our community were experiencing, and in response launched a series of initiatives to reduce the impact, including a new digital inclusion project, cycling and other outdoor activities. We had to prepare, train and practise a whole new set of COVID-compliant procedures and risk assessments, indoors and outdoors, so we could provide activities, including WiFi and advice, for residents to access safely.

These changing circumstances and requirements compounded the pressure on the organisation, and on the CEO in particular, and brought home again the important need for core funding for Living Under One Sun Ltd to be able to develop a stable core staff team.

Priorities for 2020-2021 are:

1. to survive through the pandemic, continuing to provide services and support to our increasingly vulnerable residents and community, in particular those from the BAME communities who have been particularly and disproportionately affected;
2. to focus on and improve our measurement of our social impact, social return on investment and social prescribing;
3. to secure core funding, to enable us to support the increasing need and demand for activities and the growing number of volunteers with opportunities and pathways to training and employment;
4. to complete and sign off the 5 year Memorandum of Understanding with London Borough of Haringey to help develop community engagement with local regeneration and improvement plans, including new community facilities.

By December 2020 much had moved on, and we are pleased with the amazing impact and validation received both locally and London-wide in our response to the pandemic.

Our crowdfunding appeal and other emergency funding successes helped us get us back on our feet, allowing us to reorganise, risk assess and prepare for safe distancing, supervised activities and differently delivered Covid-safe activity provision. Meeting local residents, while physically distancing, has built social connectivity, empowered us in supporting our community and has lifted spirits all round.

4. Financial Review

The charity's total income including the value of pro bono work and in-kind donations in 2019-2020 was £139,519, a 15% increase compared to 2018-2019 (£121,693). Total expenditure increased by 22%, from £129,712 (2018-2019) to £157,599 (2019-2020).

Principal funding sources

Living Under One Sun Ltd operates a system of general funds to cover the core running costs of the charity including the Living Under One Sun Community Hub and Café, and restricted funds to cover the costs associated with particular activities or projects supported by restricted grants income. 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. The charity received significant support from the London Borough of Haringey in the form of grants, project funding and in-kind support. A growing proportion of income was being generated from Living Under One Sun Community Hub and Café hires and events, catering and café sales, but this income stream was hit badly by pandemic restrictions from March 2020 onwards.

Reserves policy and position

The Directors/Trustees are conscious of the charity's requirements for adequate reserves to maintain liquidity and respond to unexpected events. The Living Under One Sun Ltd reserves policy states that the unrestricted funds held by the charity should cover 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.

However, the development and establishment of the Living Under One Sun Community Hub and Café has placed a significant financial strain on the charity, as well as presenting a tremendous opportunity as a focal point for the community activities we provide and future unrestricted income generation. This has led to unrestricted reserves dwindling over recent years, to the point where the trustees had to take the risky decision to allow the level of reserves to dip to just below zero, by utilising the funds designated for future depreciation. This was done in the confident belief that increased income generation in future years will still allow the charity to meet its designated funds commitments as they fall due.

At the end of the 2019-2020 financial year, the charity carried a deficit of £15,411 in unrestricted reserves against £23,639 designated funds for future depreciation costs and £10,162 in carried-forward restricted and designated project funds. Total net assets thus amounted to £18,390. The charity has since emerged positively and strongly from the difficult position at the end of 2019-2020 by successfully embracing and meeting the

frontline needs of our community and demands during the pandemic, securing income in excess of £200,000 for the year 2020-2021. Much of this has been unrestricted, enabling the reserves position to be greatly improved. The charity is therefore operating very much as a going concern and is now well positioned to maintain and sustain this into the future.

Risk Management

The Directors/Trustees regularly 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 pressing need to increase the level of reserves. The Directors/Trustees are confident 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.

5. 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.

Appointment and Induction 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.

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 when it is safe to do so. The charity provides access to relevant training for Directors/Trustees where appropriate.

6. 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
Elizabeth Kelly	
Natalie Curd	
Livingston Gilchrist	
Michael Warwick	
Thomas McPherson	Resigned 26 June 2019
Christopher Slaney	Resigned 26 June 2019
Joanne Uttley	Resigned 26 June 2019
Lois Dickson	Resigned 11 March 2020

Secretary and Principal Staff

Leyla Laksari	Chief Executive Officer
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Independent Examiner

Morlai Kargbo, FCCA	Moracle Limited Chartered Certified Accountants & Registered Auditors Ashley House, Ashley Road, London N17 9LZ
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Bankers

The Co-operative Bank	1 Balloon Street, Manchester M60 4EP
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7. 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 2020 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.

7. 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, effective 1 January 2019) 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 2020 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 March 2021 and signed on their behalf by:



CHERRY CLARK, 18.3.21.

Cherry Clark
Chair

**Independent Examiner's Report to the Directors/Trustees of Living Under One Sun Ltd
for the year ended 31 March 2020**

I report on my examination of the accounts of the charity for the year ended 31 March 2020, 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
Ashley House, Ashley Road, London N17 9LZ

Date: 18/03/21

LIVING UNDER ONE SUN LTD
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2020

	Notes	2020			2019		
		Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Income from:							
Grants and donations	2	29,335	67,574	96,909	24,698	61,968	86,666
Charitable activities	2	5,340	23,641	28,981	-	25,817	26,067
Other trading activities		-	13,629	13,629	-	9,210	9,210
Total income		34,675	104,844	139,519	24,698	96,995	121,943
Expenditure on:							
Raising funds		-	4,649	4,649	-	5,083	5,083
Charitable activities	3, 4	36,469	116,481	152,950	26,001	98,628	124,629
Total expenditure		36,469	121,130	157,599	26,001	103,711	129,712
Net expenditure/ movement in funds	5	(1,794)	(16,286)	(18,080)	(1,303)	(6,716)	(8,019)
Reconciliation of funds:							
Total funds brought forward		21,461	15,009	36,470	22,764	21,725	44,489
Total funds carried forward	14	19,667	(1,277)	18,390	21,461	15,009	36,470

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 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	9	23,639	23,399
Current assets			
Debtors	10	1,850	13,539
Cash at bank and in hand		10,620	11,250
		<u>12,470</u>	<u>24,789</u>
Creditors: amounts falling due within one year	11	<u>8,968</u>	<u>7,290</u>
Net current assets		3,502	17,499
Creditors: Amounts falling due after more than one year	12	<u>8,751</u>	<u>4,428</u>
Total net assets	13	<u>18,390</u>	<u>36,470</u>
The funds of the charity:	14		
Restricted funds		9,444	9,501
Designated funds: depreciation reserve (restricted funds)		10,223	11,960
Designated funds: depreciation reserve (unrestricted funds)		13,416	11,439
Designated funds: Confidence Club		718	-
Unrestricted funds		(15,411)	3,570
Total funds		<u>18,390</u>	<u>36,470</u>

For the year ending 31 March 2020 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 2020.

Approved by the Directors/Trustees on 18 March 2021 and signed on their behalf by:


CHERRY CLARK 18.3.21
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) (effective 1 January 2019) 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. Donated goods are recognised as donations income.

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 2020

2. Grants, donations and income from charitable activities

			2020	2019
	Restricted	Unrestricted	Total	Total
	£	£	£	£
London Borough of Haringey small grants and projects	6,240	-	6,240	16,008
London Borough of Haringey: Active Travel	9,000	621	9,621	304
Bridge Renewal Trust small grants	300	-	300	2,351
Greater London Authority (GLA) grant	2,000	-	2,000	10,000
GLA Culture Seeds grant	4,005	-	4,005	-
Groundwork (Transport for London)	2,500	-	2,500	-
Laureus Sport for Good	6,000	-	6,000	-
JRS furlough grant	1,000	-	1,000	-
Donations - Tottenham Café Connect	-	9,699	9,699	9,130
Donations – Piaggio Coffee van	-	-	-	5,000
Donated services and facilities - Tottenham Café Connect	-	44,990	44,990	36,420
Donated services and facilities - Meeting space	-	120	120	1,200
Donated services - migrant support	-	4,320	4,320	2,600
Donated services – training and workshops	3,630	3,520	7,150	3,855
Donated services - pro bono independent examination	-	600	600	600
Other small grants and donations	-	4,325	4,325	4,072
Schools & community horticulture support	-	-	-	453
Project development, outreach and consultation	-	686	686	444
Training provision & corporate volunteering facilitation	-	2,888	2,888	1,097
Produce sales and catering	-	16,279	16,279	11,982
Event ticket sales and stall hires	-	50	50	181
Premises & equipment provision for charitable activities	-	3,117	3,117	6,786
	34,675	91,215	125,890	112,483

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Notes to the Accounts

For the year ended 31 March 2020

3. Analysis of expenditure on charitable activities

	Notes	Living Under One Sun Community Hub and Café £	Other healthy living and neighbourhood activities £	Total 2020 £	Total 2019 £
Staffing -					
salaries and contractors		45,868	9,238	55,106	49,986
Other direct activity costs		39,467	6,553	46,020	38,372
Support costs	4	47,245	3,032	50,277	34,762
Governance costs	4	1,238	309	1,547	1,509
		<u>133,818</u>	<u>19,132</u>	<u>152,950</u>	<u>124,629</u>

Expenditure on charitable activities was £152,950 (2019: £124,629) of which £121,130 was unrestricted (2019: £98,628) and £36,469 was restricted (2019: £26,001).

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 2020 £	Total 2019 £
Salaries and related costs	Time basis	5,454	917	6,371	4,546
Other support costs	Support	44,535	-	44,535	30,837
Legal and professional fees	Support	288	13	301	288
Trustees' meeting costs	Governance	-	17	17	-
External accountancy	Governance	-	600	600	600
		<u>50,277</u>	<u>1,547</u>	<u>51,824</u>	<u>36,271</u>

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Notes to the Accounts

For the year ended 31 March 2020

5. Net income for the year

	2020	2019
This is stated after charging:	£	£
Legal and other professional fees	301	288
Independent examiner's fees	600	600
Depreciation of tangible fixed assets	11,605	6,466

6. Staff costs and numbers

	2020	2019
Staff costs were as follows	£	£
Wages and salaries	35,000	35,000
Social security costs (net of Employment Allowance)	639	667
Pension costs	1,050	700
	<u>36,689</u>	<u>36,367</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 £36,050 (2019: £35,700) 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:

	2020	2019
	No.	No.
Chief Executive Officer	1.0	1.0
Programme and support staff	-	-
Average no. of employees during the reporting period	<u>1.0</u>	<u>1.0</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 1.1 staff (2018: 1.9).

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Notes to the Accounts

For the year ended 31 March 2020

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 (2019: £Nil).

The Directors/Trustees and the Chief Executive Officer made no donations to the charity during the year (2019: £27) but provided personal loans totalling £8,751 (2019: £4,428). Close family members of Directors/Trustees and the Chief Executive Officer made donations totalling £150 (2019: £240).

A relative of the Chief Executive Officer hired the Living Under One Sun Community Hub & Café (complete with staff, catering and entertainment) for a wedding celebration, this large event accounted for a significant proportion of this year's trading income.

One trustee's social enterprise Exam Magic developed and ran a crowdfunded programme of personal development workshops for young people at the Community Hub; the income has been recognised in the financial statements as donations, and training delivery as pro bono professional services valued at £720.

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 2019	46,454
Additions in year	11,845
Disposals	-
At 31 March 2020	<u>58,299</u>
Depreciation	
At 1 April 2019	23,055
Charge for the Year	11,605
Elimination on disposal	-
At 31 March 2020	<u>34,660</u>

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Notes to the Accounts

For the year ended 31 March 2020

9. Tangible fixed assets (continued)

Net book value

At 31 March 2020	23,399
At 31 March 2019	14,940

There were no capital commitments at 31 March 2020 (2019: Nil).

10. Debtors

	2020	2019
	£	£
Grants and donations receivable	1,000	12,242
Trade debtors	850	1,297
Other debtors	-	-
Total debtors	1,850	13,539

11. Creditors: amounts falling due within one year

	2020	2019
	£	£
Social security and other taxation	2,008	1,081
Pension contributions	204	-
Accrued expenses	6,456	6,209
Other creditors	300	-
Total creditors	8,968	7,290

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

	2020	2019
	£	£
Personal loans	8,751	4,428
Total long-term liabilities	8,751	4,428

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Notes to the Accounts

For the year ended 31 March 2020

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current year			
Tangible fixed assets	10,223	13,416	23,639
Net current assets	9,444	(5,942)	3,502
Long-term liabilities	-	(8,751)	(8,751)
	19,667	(1,277)	18,390
Prior 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)
	21,461	15,009	36,470

14. Movement in funds

	At 1 April 2019 £	Incoming resources £	Outgoing resources £	At 31 March 2020 £
Current year				
Restricted funds:				
Bridge Renewal Trust: Windrush Event	-	300	(300)	-
Bridge Renewal Trust: Sewing Project	1,000	-	(1,000)	-
WEA in kind contribution to sewing classes	-	3,630	(3,630)	-
Greater London Authority: Culture Seeds	-	4,005	(4,005)	-
Greater London Authority (capital)	19,960	2000	(11,737)	10,223
LBH: Windrush Event	-	900	(900)	-
LBH: Holiday Activities grant	-	5,340	(5,340)	-
LBH Parks & Open Spaces	501	-	(501)	-
LBH Active Travel	-	9,000	(5,000)	4,000
Groundwork Walking & Cycling Grants	-	2,500	-	2,500
Laureus Sport for Good	-	6,000	(3,056)	2,944
JRS Furlough Scheme	-	1,000	(1,000)	-
	21,461	34,675	(36,469)	19,667

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Notes to the Accounts

For the year ended 31 March 2020

14. Movement in funds (continued)

General funds:	15,009	104,844	(121,130)	(1,277)
Total funds	36,470	139,219	(157,299)	18,390
Prior year	At 1 April 2018	Incoming resources	Outgoing resources	At 31 March 2019
	£	£	£	£
Restricted funds:				
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)	-
Greater London Authority	14,940	10,000	(4,980)	19,960
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)	-
National Lottery: Awards for All	429	-	(429)	-
Total restricted funds	22,764	24,698	(26,001)	21,461
General funds:	21,725	96,995	(103,711)	15,009
Total funds	44,489	121,943	(129,712)	36,470

Restricted funds

Bridge Renewal Trust

These small grants contributed to funding sewing and cycling activities and the Windrush Celebration Event in 2019.

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Notes to the Accounts

For the year ended 31 March 2020

Restricted funds (continued)

Workers Educational Association (in kind contributions to sewing classes)

The WEA pays directly for a trainer to run sewing classes and for sewing materials.

Greater London Authority

The GLA funded capital works to create and improve the Living Under One Sun Community Hub and Café; the majority of the expenditure has been capitalised.

The Culture Seeds grant funded sewing classes.

London Borough of Haringey

Small grants from London Borough of Haringey have funded activities at the Living Under One Sun Community Hub and Café (formerly known as Tottenham Café Connect), including a programme of school holiday activities and the Windrush Celebration Event.

London Borough of Haringey Parks & Open Spaces

Small grants supported activities at the Living Under One Sun Community Hub and Café and the community allotment, mainly gardening and food growing.

London Borough of Haringey Active Travel

This grant funds cycling and walking activities in Tottenham.

Groundwork Walking & Cycling Grants

This Transport for London grants programme administered by Groundwork funds cycling and walking activities.

Laureus Sport for Good

This grant is for family after-school and holiday activities.

JRS Furlough Scheme

At the start of the pandemic, Living Under One Sun Ltd's activities were temporarily suspended and we claimed for staff costs under the government's job retention scheme.

London Sport

This small grant was for Green Gym sessions.

National Lottery Awards for All

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