

LIVING UNDER ONE SUN LTD

ANNUAL REPORT 2020-2021 AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021



**The year of three national lockdowns and community connections –
'physically distancing yet socially buzzing'!**

ANNUAL REPORT AND FINANCIAL STATEMENTS 2020-2021

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Directors/Trustees' Report

for the year ended 31 March 2021

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 2021 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 Vision

Living Under One Sun Ltd's vision is an inclusive, empowered, socially just, safe and greener neighbourhood for people to live in.

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.

2. Achievements and performance

The year of three national lockdowns and community connections - 'physically distancing yet socially buzzing'!

This year we faced three national lockdowns due to the Covid-19 pandemic, from 23rd March to 23rd June, then from 5th November to 2nd December, and finally from 19th December through to March 2021 and beyond – taking up more than 7 months of the year.

In March 2020 the first lockdown commenced, hitting us hard and placing urgent demands and pressures on everyone to work differently, especially community-led frontline charities like Living Under One Sun Ltd. We had to shut down all activities and events, and all our hire bookings were cancelled. Supplies and crops were lost, core costs and invoices piled up, and the team of sessional staff and volunteers dispersed.

With the pandemic hitting our Black and minority ethnic communities particularly hard, many across the neighbourhood lost income and jobs, they lived through the fear of infection and social distancing. This in turn has led to further cracks manifesting emotionally and socially within the community, limiting positive and enabling communications and interactions. Covid-19 and the Black Lives Matters campaign both highlighted the sheer poverty, poor living conditions, overcrowding and widespread misinformation within our local community in Tottenham. The impact was felt differently within our community – for example the fear of death and exile was especially triggering for those refugees who were reliving past anxieties and traumas. The increased reliance on digital and data for

communication, education and access to services created acute problems where a single person's mobile data might be shared by multiple generations within one household.

The CEO, trustees and volunteers evaluated the situation and quickly switched priorities from seeking core funding to providing a frontline emergency response, working differently, but staying in touch with vulnerable groups and individuals in our community. From befriending calls, WhatsApp messages and doorstep visits, we went on to providing food and other essential supplies, and just as importantly, we were able to share information, provide reassurance and some much-valued socially-distanced doorstep human contact during those early stages of the pandemic.

LUOS was fortunate to be working with three local mutual aid groups in Tottenham, enabling us to reach people; and from April, we ran outdoor and safe-distanced activities to support residents. We provided food and emergency supplies, befriending calls and visits. The CEO kept in touch with statutory agencies and strategic bodies and forums, sharing grassroots case studies and examples as many people within the community fell through safety nets already damaged by previous austerity measures. We expressed our solidarity with the Black Lives Matters movement and got involved with the local Tottenham group.

In terms of resources and funding, Living Under Sun Ltd was on its knees at the start of the year. Then a 'Save Our Community Hub' Crowdfunder, initiated by local residents in May, brought hope and relief, and encouraged more activism. Alongside this, emergency grants from both the London Community Response Fund (LCRF) and Power to Change - both of whom had changed their funding priorities to help charities like ours survive the pandemic and support local people - provided a crucial lifeline. The People's Health Trust also supported us in adjusting and refocusing our Welcome Women programme to be effective in the changing circumstances.

We created different zones for different activities at the Living Under One Sun Community Hub and Café, limiting numbers. Working differently, more digitally and online, we actively supported digital inclusion and safety, in particular for parents and young people to become aware of digital grooming.

Our LCRF-funded project 'Digital Buddy and Soul' enabled us to purchase refurbished devices and data to support those without access. However, access to devices was only one barrier and many did not have the digital skills to use these devices. So we set up safe-distanced digital inclusion sessions, up-skilling residents on using e-mail, Zoom, Skype, making online GP appointments and requesting emergency repairs, contacting fuel providers and accessing benefits, online training, job searches and activity searches too. As well as this practical support, the most appreciated impact was often that we were providing contact with friends, family or just having someone to talk to – alleviating loneliness and social isolation. Our community hub was transformed into a learning and support centre.

Covid-proofing and safeguarding became an essential routine requirement for us to reopen and engage, carrying out and reviewing risk assessments and method statements for delivering 1:1 contacts, holiday programmes, digital inclusion, and women and family sessions. The café operated for two months as a takeaway service. Volunteers and staff attended team-briefings daily and the whole team joined in daily COVID-19 safety checks, trace forms and procedures. Residents were required to register in advance to take part in activities. We assembled a safe-distancing outreach stall outside the hub for engaging, listening, doing referrals, and signing up residents for activities and learning.

We were also fortunate to have both indoor and large outdoor spaces at our disposal, being located inside the park. Our community hub, café and large outdoor spaces proved vital, allowing us to promote and deliver free and safe outdoor activities for different generations, to meet our neighbours and to learn more about impact, stories and hopes.

To boost health and wellbeing, we successfully delivered a summer programme comprising eight weeks of free outdoor sports and recreational activities including cycle training during the summer school holidays. Wherever possible, we continued to provide our activities from before the pandemic – ESOL for refugees and migrants, our Over 55s Club, sewing classes, gardening and food growing – and we contributed to proposals to improve Down Lane Park.

We were physically distancing but socially buzzing!

In the autumn, local developer Berkeley Square Developments generously provided us with a very large marquee, thereby enabling us to run training and support activities safely distanced and ventilated from November to March.

Throughout this pandemic we have continued to be a frontline organisation, supporting residents on the ground but also strategic by working with wider partners. In February we hosted Haringey's Emergency Outreach Testing Team who needed to reach 10,000 homes in the N17 area to assess the spread of a new Covid-19 variant.

What the pandemic has proved, for anyone who doubted it, is the urgent need for each neighbourhood to be aware of who is present there, and empowered to respond to its own needs, issues, wants and opportunities. This was therefore an important moment for our communities in Tottenham and London as a whole, and for Living Under One Sun Ltd as a charity aiming to build neighbourhood connections.

During the year, and given all the difficulties of working through a pandemic, we had a truly tremendous response from our volunteers, supporters and partners. The testament to this is the dedication and spirit of our team. In spite of the restrictions, our volunteering hours for this year totalled 5,785, comparable with previous years, and with an estimated value of £98,600. Similarly, in kind funding valued at £60,205 was also comparable with previous years.

	2018/19	2019/20	2020/21
Volunteering Hours	5,000	6,564	5,785
In Kind Funding	£53,277	£63,433	£60,205

Living Under One Sun Ltd has come through a difficult year and continues to be a ‘can-do’ community organisation and wealth-builder, committed to bringing about a happier and more inclusive, socially just, empowered and greener, lower carbon neighbourhood.

We changed our ways of working and priorities, gained momentum, survived lockdown closures, and extended our lease for 5 years, based on a Memorandum of Understanding and service contract with London Borough of Haringey (LBH), to enable us to remain a focal point for local resident engagement.

We were delighted to be publicly recognised for our achievements. In April 2021 we were proud to receive a Levelling Up Award acknowledging the community work LUOS has done to ‘build back better’ and in May 2021 were ‘Highly Commended’ as a ‘Voluntary and Community Sector Changemaker’ in the Sustainable City Awards.

We greatly appreciate our staff, volunteers, partners and supporters

The Directors/Trustees owe a massive thank you to our CEO and staff team this year for navigating the charity through what was a very difficult year; we saw them bravely and brilliantly reaching out to local residents, lovingly listening and learning, not just responding in crisis mode but with positive aspiration and creativity; then carefully and safely working extended hours through the pandemic to keep our vital support and frontline services going and to enable community voices and real life impact reports to be heard by strategic bodies.

We are fortunate to be supported by volunteers of all ages, abilities and backgrounds, and bursting with experience, talent, ideas, aspirations and energy. The Directors/Trustees give big thanks to all our volunteers including Diane, Mark, Hernan, Mary, Roseline, Deria, Sharmian, Jack, Katie, Lou, Jezza, Joss, Kayleigh, Carla, Arthur, Kip, Costa, Liz, Tom & Sam, Yolanda, Helen, Ruth, Odeh, Mabel, Illona, Jamie, Dave, Cheryl, Claudia, Jennifer, Elana, Fedelies , Alain, Ali , Tom , Alinah, Cyrius, Bevali, Pete, Lena, Elaine, Rahel, Ali, Sarah, Christina, Pablo, Omeed and the Melee Crowd, David, (B&B) plus our corporate volunteers, and last but not least the Good Gym team!

We would also like to give acknowledgement and thanks to our many partners and supporters, including:

- Haringey Councillors and the LBH teams in Regeneration, Parks, Active Communities, Active Travel, Stronger and Safe Communities and Property Services.

- Residents Associations and mutual aid groups, Haringey Friends of Parks Forum and member groups, Haringey Solidarity Group, the Engine Room Centre and Hale Village Management Team
- Local and national environmental groups including Haringey Climate Forum, Haringey Friends of the Earth and Sustainable Haringey
- Lee Valley Regional Park Authority and East Hale Allotments Committee
- Workers Educational Association (WEA) and Haringey Adult Learning Service (HALS)
- Haringey Migrant Support Centre, Haringey Welcome, Muswell Hill Methodist Church, CARIS, Migrants Resource Centre/Consonant and local refugee and migrant self-help groups
- Felix Project and FareShare, as well as Beavertown and Red Bull, for their generous contributions to Living Under One Sun café stock and supplies
- Corporate supporters Berkeley Square Developments, LabTech, Onalytica, VLMY&R
- Local businesses JP Corcoy Building Services, Beavertown Brewery, B & Q Tottenham, CUDI Food Centre, Enterprise Car Hire and PrintBox London
- Locality
- London Metropolitan University
- Tottenham Community Press
- David Lammy MP
- Dimensions Entertainment, Sara Hall, Sharon of Sekhem Arts, Suzy and AFCA Dance Group, Hesketh Benoit/Haringey Basketball, Boogie and Bass, Super Smash Bros Melee London, Plight Club and the Connections Festival
- Our funders including Blue Moon Trust, British Cycling, Groundwork/Transport for London, Laureus Sport for Good, London Borough of Haringey, London Community Response Fund, People's Health Trust, Power to Change, Sport England and Trust for London
- Everyone who generously donated to our Crowdfunder appeal or directly to Living Under One Sun Ltd.

3. Financial Review

The charity's total income including the value of pro bono work and in-kind donations in 2020-21 was £263,104, a substantial increase compared to 2019-20 (£139,519). Total expenditure increased by 20%, from £157,599 (2019-20) to £188,479 (2020-21).

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 some income generated from activities. During this year our trading income was low due to the pandemic and lockdown restrictions, but our grant funding substantially increased. The charity received significant support from the London Borough of Haringey in the form of co-operation, premises, project funding and in-kind support.

Reserves policy and position

The Directors/Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Our reserves policy requires that 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.

At the end of the 2020-21 financial year, Living Under One Sun Ltd held £53,281 in unrestricted reserves, £26,565 in carried-forward restricted and designated project funds and £13,169 in designated funds for future depreciation costs. Total net assets thus amounted to £93,015. Unrestricted reserves were equivalent to around three months of expenditure budgeted for the following year.

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 these risks. In particular, all our policies and procedures have been updated and implemented to take account of Covid-19 safety requirements. This has included frequent risk assessments and enhanced cleaning and sanitising as well as social distancing measures.

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. 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.

4. 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 generally monthly) 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.

5. 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: Neighbourhood Resource Centre
177 Park Lane
London N17 0HJ

Directors/Trustees

Anja Beinroth Treasurer

Cherry Clark Chair

Elizabeth Kelly

Livingston Gilchrist

Michael Warwick

Natalie Curd

Secretary and Principal Staff

Leyla Laksari Chief Executive Officer

Independent Examiner

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

Bankers

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

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 11.

Audit

For the year ending 31 March 2021 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.

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.

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

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 2020) 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 2021 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 27 January 2022 and signed on their behalf by:

Cherry Clark

Chair

Independent Examiner's Report to the Directors/Trustees of Living Under One Sun Ltd for the year ended 31 March 2021

I report on my examination of the accounts of the charity for the year ended 31 March 2021, which are set out on pages 15 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:

LIVING UNDER ONE SUN LTD
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2021

		2021			2020 (restated)		
	Notes	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Income from:							
Grants and donations	2	128,633	105,287	233,920	28,335	67,574	95,909
Government CJRS Grants	2	7,065	-	7,065	1,000	-	1,000
Charitable activities	2	-	15,221	15,221	5,340	23,641	28,981
Other trading activities		-	740	740	-	13,629	13,629
Other sources		-	6,158	6,158	-	-	-
Total income		135,698	127,406	263,104	34,675	104,844	139,519
Expenditure on:							
Raising funds		-	6,085	6,085	-	4,649	4,649
Charitable activities	3, 4	118,797	56,532	175,329	36,469	116,481	152,950
Other costs		7,065	-	7,065	-	-	-
Total expenditure		125,862	62,617	188,479	36,469	121,130	157,599
Net income/(expenditure) movement in funds	5	9,836	64,789	74,625	(1,794)	(16,286)	(18,080)
Reconciliation of funds:							
Total funds brought forward		19,667	(1,277)	18,390	21,461	15,009	36,470
Total funds carried forward	14	29,503	63,512	93,015	19,667	(1,277)	18,390

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 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	13,169	23,639
Current assets			
Debtors	10	6,290	1,850
Cash at bank and in hand		77,142	10,620
		<u>83,432</u>	<u>12,470</u>
Creditors: amounts falling due within one year	11	<u>3,586</u>	<u>8,968</u>
Net current assets		79,846	3,502
Creditors: Amounts falling due after more than one year	12	<u>-</u>	<u>8,751</u>
Total net assets	13	<u>93,015</u>	<u>18,390</u>
The funds of the charity:	14		
Restricted funds		25,847	9,444
Designated funds: depreciation reserve (restricted funds)		3,656	10,223
Designated funds: depreciation reserve (unrestricted funds)		9,513	13,416
Designated funds: Confidence Club		718	718
Unrestricted funds		53,281	(15,411)
Total funds		<u>93,015</u>	<u>18,390</u>

For the year ending 31 March 2021 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 2021.

Approved by the Directors/Trustees on 27 January 2022 and signed on their behalf by:

Cherry Clark - Chair

The notes on pages 17 to 27 form part of these accounts.

**Notes to the Accounts
For the year ended 31 March 2021**

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 2020) 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.

**Notes to the Accounts
For the year ended 31 March 2021**

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 2021

2. Grants, donations and income from charitable activities

			2021	2020
	Restricted	Unrestricted	Total	Total
	£	£	£	£
London Borough of Haringey small grants and projects	2,520	-	2,520	6,240
London Borough of Haringey: Active Travel	-	-	-	9,621
Blue Moon Trust	-	5,000	5,000	-
Bridge Renewal Trust small grants	-	-	-	300
British Cycling: Places to Ride	4,450	-	4,450	-
London Community Response Fund	36,900	-	36,900	-
Greater London Authority grants	-	-	-	6,005
Groundwork (Transport for London)	-	-	-	2,500
Laureus Sport for Good	5,500	-	5,500	6,000
People's Health Trust	22,668	-	22,668	-
Power to Change: Covid-19 Community-led Response Scheme	49,355	-	49,355	-
Sport England Return to Play: Active Together match funding	-	10,000	10,000	-
Trust for London: Connected Communities Matchfund	-	10,000	10,000	-
JRS furlough grant	7,065	-	7,065	1,000
Donations: LUOS Café and Hub (restricted: Digital Buddy & Soul)	7,240	18,834	26,074	9,699
Donated shipping container	-	2,000	2,000	-
Donated services and facilities - Living Under One Sun Hub and Café	-	39,662	39,662	44,990
Donated services and facilities - Meeting space	-	-	-	120
Donated services - migrant support	-	-	-	4,320
Donated services – training/workshops	-	600	600	7,150
Donated services - action research & impact assessment	-	2,000	2,000	-
Donated services - professional advice	-	3,400	3,400	-
Donated services - pro bono independent examination	-	600	600	600
Other small grants and donations	-	6,648	6,648	4,325

LIVING UNDER ONE SUN LTD

Notes to the Accounts For the year ended 31 March 2021

2. Grants, donations and income from charitable activities (continued)

			2021	2020
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Project development, outreach and consultation	-	2,000	2,000	686
Training provision & corporate volunteering facilitation	-	1,420	1,420	2,888
Produce sales and catering	-	11,694	11,694	16,279
Event ticket sales and stall hires	-	-	-	50
Premises & equipment provision for charitable activities	-	6,650	6,650	3,117
	135,698	120,508	256,206	125,890

3. Analysis of expenditure on charitable activities

	Notes	Living Under One Sun Community Hub and Café	Digital inclusion support	Other healthy living and neighbourhood activities	Total 2021	Total 2020
		£		£	£	£
Staffing - salaries and contractors		44,722	16,522	8,347	69,591	54,106
Other direct activity costs		30,933	15,945	4,247	51,125	46,020
Support costs	4	41,280	7,803	3,901	52,984	50,277
Governance costs	4	1,140	326	163	1,629	1,547
		118,075	40,596	16,658	175,329	151,950

Expenditure on charitable activities was £175,329 (2020: £151,950) of which £118,797 was restricted (2020: £35,469) and £56,532 was unrestricted (2020: £116,481).

LIVING UNDER ONE SUN LTD

Notes to the Accounts For the year ended 31 March 2021

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 2021 £	Total 2020 £
Salaries and related costs	Time basis	4,381	1,020	5,401	6,371
Other support costs	Support	44,915	-	44,915	44,535
Legal and professional fees	Support	3,688	-	3,688	301
Trustees' meeting costs	Governance	-	9	9	17
External accountancy	Governance	-	600	600	600
		<u>52,984</u>	<u>1,629</u>	<u>54,613</u>	<u>51,824</u>

5. Net income for the year

	2021 £	2020 £
This is stated after charging:		
Legal and other professional fees	3,688	301
Independent examiner's fees	600	600
Depreciation of tangible fixed assets	<u>12,470</u>	<u>11,605</u>

6. Staff costs and numbers

	2021 £	2020 £
Staff costs were as follows		
Wages and salaries	62,829	35,000
Social security costs (net of Employment Allowance)	1,528	639
Pension costs	1,803	1,050
	<u>66,160</u>	<u>36,689</u>

LIVING UNDER ONE SUN LTD

Notes to the Accounts

For the year ended 31 March 2021

6. Staff costs and numbers (continued)

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 £46,350 (2020: £36,050) 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:

	2021	2020
	No.	No.
Chief Executive Officer	1.0	1.0
Programme and support staff	0.8	-
	<hr/>	<hr/>
Average no. of employees (FTE) during the reporting period	1.8	1.0
	<hr/>	<hr/>
Head count (number of staff employed) at 31 March	2	1

In addition to its employees, the charity benefited from the work of numerous self-employed sessional workers, contractors and volunteers. Total paid sessional work during the year amounts to a full time equivalent of 1.0 staff (2020: 1.1).

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 (2020: £Nil).

Five of the Directors/Trustees made donations to the charity during the year totalling £611 (2020: £0).

One Director/Trustee is also Director of the social enterprise MLB Learning Solutions Ltd, which provided pro bono finance training to Living Under One Sun Ltd's staff; this has been recognised in the financial statements as donated training services valued at £200.

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.

LIVING UNDER ONE SUN LTD

Notes to the Accounts For the year ended 31 March 2021

9. Tangible fixed assets

	Improvements to leasehold property and equipment
Cost	
At 1 April 2020	58,299
Additions in year	2,000
Disposals	-
At 31 March 2021	<u>60,299</u>
Depreciation	
At 1 April 2020	34,660
Charge for the Year	12,470
Elimination on disposal	-
At 31 March 2021	<u>47,130</u>
Net book value	
At 31 March 2020	23,639
At 31 March 2021	<u>13,169</u>

There were no capital commitments at 31 March 2021 (2020: Nil).

10. Debtors

	2021	2020
	£	£
Grants and donations receivable	-	1,000
Trade debtors	6,290	850
Other debtors	-	-
Total debtors	<u>6,290</u>	<u>1,850</u>

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Social security and other taxation	124	2,008
Pension contributions	-	204
Accrued expenses	3,462	6,456
Other creditors	-	300
Total creditors	<u>3,586</u>	<u>8,968</u>

LIVING UNDER ONE SUN LTD

Notes to the Accounts For the year ended 31 March 2021

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

	2021	2020
	£	£
Personal loans	-	8,751
Total long-term liabilities	<u>-</u>	<u>8,751</u>

13. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Current year			
Tangible fixed assets	3,656	9,513	13,169
Net current assets	25,847	53,999	79,846
	<u>29,503</u>	<u>63,512</u>	<u>93,015</u>
Prior 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)
	<u>19,667</u>	<u>(1,277)</u>	<u>18,390</u>

14. Movement in funds

	At 1 April 2020	Incoming resources	Outgoing resources	At 31 March 2021
	£	£	£	£
General funds:	<u>(1,277)</u>	127,406	(62,617)	<u>63,512</u>

LIVING UNDER ONE SUN LTD

**Notes to the Accounts
For the year ended 31 March 2021**

14. Movement in funds (continued)

Current year (continued)	At 1 April 2020	Incoming resources	Outgoing resources	At 31 March 2021
	£	£	£	£
Restricted funds:				
Greater London Authority (capital)	10,223	-	(6,567)	3,656
LBH: Holiday Activities grant	-	2,520	(2,520)	-
LBH Active Travel	4,000	-	(4,000)	-
Groundwork Walking & Cycling Grants	2,500	-	(526)	1,974
British Cycling	-	4,450	(4,450)	-
Laureus Sport for Good	2,944	5,500	(8,444)	-
London Community Response Fund	-	36,900	(36,900)	-
Digital Buddy & Soul donations	-	7,240	(5,400)	1,840
People's Health Trust	-	22,668	(15,608)	7,060
Power to Change: Covid-19 Community-led Response Scheme	-	49,355	(34,382)	14,973
Government CJRS Grants	-	7,065	(7,065)	-
Total restricted funds	19,667	135,698	(125,862)	29,503
Total funds	18,390	263,104	(188,479)	93,015
Prior year	At 1 April 2019	Incoming resources	Outgoing resources	At 31 March 2020
	£	£	£	£
General funds:	15,009	104,844	(121,130)	(1,277)
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

LIVING UNDER ONE SUN LTD

Notes to the Accounts For the year ended 31 March 2021

14. Movement in funds (continued)

	At 1 April 2019	Incoming resources	Outgoing resources	At 31 March 2020
	£	£	£	£
Prior year (continued)				
Restricted funds (continued):				
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)	-
Total restricted funds	21,461	34,675	(36,469)	19,667
Total funds	36,470	139,219	(157,299)	18,390

Restricted funds

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, so this is the depreciation reserve and charges.

London Borough of Haringey

A small grant from London Borough of Haringey funded summer holiday activities at the Living Under One Sun Community Hub and Café.

Groundwork Walking & Cycling Grants

This Transport for London grants programme administered by Groundwork funds cycling and walking activities. The cycling project it was intended for has been delayed by the pandemic.

British Cycling - Places to Ride

This grant was received as part of the Living Under One Sun Community Hub and Café Crowdfunder appeal and was used to fund bicycle purchases and cycle storage.

Laureus Sport for Good

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

London Community Response Fund / Digital Buddy & Soul

Living Under One Sun's digital inclusion project was funded by a grant from the London Community Response Fund administered by City Bridge Trust and also received a number of donations (of IT equipment and funds to purchase equipment, for distribution into the community).

People's Health Trust

This grant funds a Welcome Women programme comprising a wide range of activities for women.

Power to Change Covid-19 Community-led Response Scheme

This grant (from funds raised by the National Lottery, administered by Power to Change) supports a wide range of activities at the Living Under One Sun Community Hub and Cafe.

Government CJRS Grants

Claims made under the Government's Coronavirus Job Retention Scheme for furloughed staff, at the start of the pandemic (March-April 2020) and between November 2020 and February 2021.





Day	Activity	Time	Break
Mon	1. Living Under One Sun	10.00AM TO 11.00AM	BREAK to sanitise
Tues	2. Living Under One Sun	10.00AM TO 11.00AM	BREAK to sanitise
Weds	3. Living Under One Sun	10.00AM TO 11.00AM	BREAK to sanitise
Thur	4. Living Under One Sun	10.00AM TO 11.00AM	BREAK to sanitise
Fri	5. Living Under One Sun	10.00AM TO 11.00AM	BREAK to sanitise
Sat	6. Living Under One Sun	10.00AM TO 11.00AM	BREAK to sanitise

