

LIVING UNDER ONE SUN LIMITED

# ANNUAL REPORT 2021-2022 AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022



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

# ANNUAL REPORT AND FINANCIAL STATEMENTS 2021-2022

## Contents

Directors/Trustees' report .....	2
Reference and administrative details .....	15
Statement of the Directors/Trustees' Responsibilities .....	16
Independent Examiner's report .....	18
Financial statements for the year ended 31 March 2022 .....	19

## **Directors/Trustees' Report**

### **for the year ended 31 March 2022**

Living Under One Sun Limited ("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 2022 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 Limited'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**

To live in an inclusive, empowered, socially just, safe and greener neighbourhood.

### **Our Values**

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

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

### **Ensuring public benefit**

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

### **Our Approach**

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

- locally led community projects 'by the community, for the community';

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

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

## **2. Achievements and performance**

### **2021-22: The year of the young and fuelling empowerment**

Spring 2021 brought a new burst of energy and hope into the Living Under One Sun community hub. It truly became 'The Year of the Young People', with more 15 and 16 year-olds homing at the hub, having a constant daily presence after school, taking a lead role in setting up a Homework Club, three football squads and Saturday tournaments, volunteering with outreach and events, setting up and helping deliver free holiday programmes. Finally resulting in February developing the **Young People's Friendship Hub** led by two young people employed part time on the London Living Wage for six months.

As part of this, we formed new relationships and got to know parents, local teachers, heads of year and head teacher from local education settings. Closer relations with parents came through having to ask permission and win their trust to host young people and their friends at the community hub. This approach was much welcomed in the absence of youth clubs and safe welcoming places. This was not always about lack of funds, but also lack of strategic vision, direction and missed opportunities for infrastructure & community hub support.

Living Under One Sun Limited listened, learned and adapted as young people took on more leadership roles. We invested time and resources in sports and recreational activities, and focus group discussions on feeling healthy in mind and body, emotional well-being, and **ending violence against young women, girls and young people**. This became the slogan adapted and printed on their LUOS football shirts. We were successful in attracting sponsorship for the teams' kits, and young people spent several sessions negotiating, designing and organizing different designs for the name and logos. The result was stunning, heart-warming and tear-jerking; when we watched tournaments and goals were scored, some players followed the tradition of kissing the shirts' logo!



We also become home to **We Move** dance academy for 15-20 year-old mainly young women, originally started at Tottenham's 6<sup>th</sup> form college for weekly workshops on dance and wellbeing activities. We solidified our partnership work, launching '**We Move Under One Sun**' weekly meetings, and then a programme of summer activities led by them. Sixty young people delivered a marvelous skill-sharing exchange at the Living Under One Sun Community Hub and in the Park, featuring dance, basketball, wheelchair basketball, football, eco arts and crafts – as well as sharing food and a consultation about the future, and what they need to feel happy and safe in the area.

We supported young people to complete the Duke of Edinburgh Award, First Aid training certificates, football coaching qualifications, basketball coach training, and stress management around exams. Twelve of the young volunteers progressed to be employed by Living Under One Sun Limited at London Living Wage rates to support and lead the delivery of our free Family, Fun, Food and Fitness Summer programme called **Down Lane Park Active and Connected**. Activities included hula hoops, skipping, multi sports, dance and street dance, skating, yoga, fitness workouts and daily provision of free lunches for 100 school age children and young people. Many parents and siblings were also able to enjoy the free communal lunch and spend time to get to know each other after the fun activities.

Families with younger children, too, felt much more at ease after building connections with us through the COVID period in our outdoor space, with a variety of activities, with the young people also offering their help as volunteers on the projects. More than 319 new locals of all ages, in particular 2-17 year-olds, registered for our holiday activities – building friendships and sharing food and fun.

We employed two young people as ‘digital interns’ on London Living Wage to do community outreach on the front line: they interviewed local residents about their needs, to understand what support and help the community valued, and helped them to access services and information. In January we also employed a young person under the Government Kickstart scheme, topping up her salary to London Living Wage.

In total, we were able to **create paid work opportunities for 16 young people, plus 21 volunteering opportunities** to help with their portfolio statements and confidence-building. And, most importantly, creating friendships and a positive attitude towards their neighbourhood and how they wish to help shape it in the future.

A true testimony to the impact of this was when we witnessed the young people speaking in their school assembly and writing in their year book about Living Under One Sun. Two of our young leaders are now part of the newly formed Community Design Group, helping the Council and architects to get future improvements to the area right for all.

### **Fuelling Empowerment**

The safe and welcoming community space Living Under One Sun Limited offered during COVID, including the outreach on digital inclusion and becoming a Welcome Women Hub, led to many sharing stories of the impact of COVID, isolation, changing finances and relationships, with many asking for more emotional and economic support and advice to access hard to reach services. Food or Fuel was the hardest decision anyone had to make, in particular for care givers, those with ‘no recourse to public funds’ as refugees and people seeking asylum, or homeless members of our neighbourhood.

In partnership with London Energy and N10 Energy we set up ‘Fuelling Empowerment’ to train seven bi-lingual residents as energy advisers. Each community leader was given a free tablet to help local families. This led us to deliver a weekly drop-in ‘Energy Café’ (*El Café Energetico*) with bi-lingual advocacy for 20 weeks. Residents surveyed confirmed the need for energy advice and support, with 44% of users surveyed rating advice 10 out of 10, 34% rating advice 7-9 out 10, and 84% feeling more confident after receiving advice. Their bills were reduced on average by £100, with several also securing a Warm Home Discount, and others receiving home energy saving materials.

We were extremely delighted when the Council awarded us £10,000 from the Government's Household Support Fund to directly distribute cash and shopping vouchers to hard pressed residents for immediate needs. We supported 53 households (comprising over 150 residents), 92% being headed by women and 96% from BAME communities, in particular those speaking Spanish, Portuguese, Arabic, French and Turkish.

Our relationship with the Felix Project grew even stronger as we chose to run a food stall (and not a food bank) twice a week outside the Living Under One Sun Hub in Down Lane Park, totally accessible to park users and our residents. No-one had to be referred, and everyone was welcome to take fresh food, cooked meals and ingredients, including from our gardens and Café.

All the above gave us much insight into community needs and aspirations, which we then fed back to advisory and planning groups such as Haringey Welcome challenging the 'hostile environment' against refugees and asylum seekers, to Health and Well-being forums, NHS networks and the Haringey Community and Voluntary Sector Forum to campaign for support for frontline services tackling health inequalities at the grassroots.

A shortage of core funding and emergency needs brought to our doors continued to present challenges. Support from Tudor Trust with 3 years funding to ease some of the pressure on the huge workload of our CEO was essential. Help from the London Community Response Fund, Power to Change, the Bridge Renewal Trust, the Council's 'Holiday Activities and Food' and 'People Need Parks' programmes, and community engagement funds too, all contributed. We created a multi-lingual team of local residents who were trained and equipped to run the Living Under One Sun Community Café, gardens, sewing projects, digital inclusion, sports and recreational activities, admin, and support social prescribing referrals from the Council, the NHS, Mental Health Trust, GPs and other local groups and agencies.

Notwithstanding this success Living Under One Sun Limited, like many organisations, also faced recruitment challenges this year. There were clearly difficulties across many sectors, and for many residents being on benefits and having paid employment doesn't add up. With the cost of living rising and wages stagnating or falling in real terms, more people are being pushed into the benefit system, rather than paid work – 'the benefit trap'. In the wards the charity serves, median household income is £10,000 a year lower than the Haringey average, unemployment is 3% higher and there are 58% more benefit claimants.

Another major challenge to our health and wellbeing continued to be the high density development of a new 'neighbourhood' in Tottenham Hale including 13 towers, 3,000 new mainly private flats and 10,000 residents moving in, constantly being on watch and feeling the anxiety and threats of gentrification and negotiating community hub space as a viable solution takes so much energy and time and resources.



The re-opening of the Living Under One Sun Café, with venue hire options with affordable prices for bookings and local children's parties and birthdays, helped generate some valuable unrestricted income to support the charity. We also hosted many local consultations, resident association and community group meetings, welcoming environmental groups, London Renters Union, Metropolitan police accountability group, and several refugee and migrant group meetings and events.

Throughout the year we provided an active neighbourhood hub offering dance, yoga, running, walking groups, cycling, wheelchair basketball, football, multi sports, hula hoops, gardening, parents and carers toddlers group, family events, festivals, e-sports events, enterprise support, volunteering and training opportunities, a pathways to employment. Our services and activities reached and benefited over 850 local residents (not including those who were just enjoying the Café and gardens socially) from diverse backgrounds and predominately from BAME and refugee communities.

Our partnership work with London Metropolitan University led to the signing of a five-year Memorandum of Understanding (MOU), with staff support to develop community-led action research measuring our impact and developing residents' research skills and capacity. Haringey Council also signed an MOU with us, committed to joint working, and extended our Hub lease to 5 years. The newly elected Council cabinet members held an early meeting at the Hub, committing to a new way of working with local communities, and creating and refreshing their approach. As part of this innovative endeavor, we helped to appoint two of our active young leaders to the Down Lane Park Community Design Group, and helped set up Down Lane Park's User and Community Forum. We trust this is new way forward for the Council and the community to collaborate in open partnership to regenerate our neighbourhood.

Some other important achievements:

- We supported residents to engage with the planning system, and to object to a developer's proposal to open a gate into the Hub. 168 residents from right across the community not only submitted objections but made many eloquent and moving testimonies about how much they value the Hub's safe, enclosed and welcoming space.
- We held three Human Library sessions where local residents (three women from different backgrounds) told their inspirational life stories in words, poems, photos, memorabilia and dance!
- We partnered with local landlord Way of Life to link new residents with the existing community. See this link celebrating Living Under One Sun Limited's contribution to the local area, which includes an interview with our CEO, photos and a short video: <https://www.wayoflife.com/journal/community/community-life-living-under-one-sun>

- We attracted more than £60,000 of useful in-kind funding in the form of pro bono professional advice, training and other donated services and facilities as well as donated goods and furniture from a range of partners.

### **Our Green Agenda, Carbon Reduction and Climate Change initiatives**

Some of the year's achievements included:

- 7 residents trained as Energy Champions, 32 households were advised, reducing their bills by an average of £100, and an additional 13 received energy saving materials – altogether 135 residents benefited.
- 10,080 kilos of surplus supermarket food was diverted from landfill and used by the community over the course of the year.
- Waste including recyclable cans, bottles, tins, paper, card, paper plates etc. from the Community Hub and Café was recycled into the Haringey collection system.
- Food, cardboard and garden waste was diverted from landfill and composted for productive growing use.
- A range of crops was produced locally (i.e. no transport costs) for consumption in the Living Under One Sun Café, or distributed free of charge to local families to use at home.
- 96 gardening sessions were delivered, supporting maintenance of the Community Allotment in Millmead Road and the 28 growing beds at the Living Under One Sun Community Hub and gardens.
- Weekly cycling club and walking groups helped to increase the number of emission-free sustainable transport journeys, plus the LUOS Electric Vehicle drove 4,150 emission-free miles.
- Living Under One Sun Limited successfully applied to the Haringey Community Carbon Fund for our LoCaL3 low carbon industries project.

### **Our first Social Value Calculation**

For the first time, and using 12 outcome measures from the national *Social Value Portal*, the charity calculated its social value, i.e. attaching a monetary value to its activities and outcomes. The measures included employment created; volunteer hours, more opportunities for disadvantaged people; improved skills for disadvantaged people, reducing inequality; social innovation to create local skills and employment, social innovation to enable healthier and more resilient communities; social innovation to safeguard the environment and respond to the climate emergency; carbon savings; and support and advice to small and medium enterprises. The total social value Living Under One Sun Limited created in 2021-22 is estimated to be worth £620,000.

## Awards

- In April 2021 we were proud to receive a Levelling Up Award acknowledging the community work Living Under One Sun Limited has done to 'build back better'
- In May Living Under One Sun Limited was Highly Commended as a 'Voluntary and Community Sector Changemaker' in the Sustainable City Awards.
- Our Welcome Women project was selected as a national good-practice case study for the People's Health Trust.



### **We greatly appreciate our staff, volunteers, partners and supporters**

Comprising all ages, abilities and backgrounds, our team of volunteers is bursting with experience, talent, ideas, aspiration and energy. We have come through a difficult year and continue to be a 'can-do' community organisation and wealth-builder, committed to building a happier and more inclusive, socially just, empowered and greener, lower carbon neighbourhood.

A big thank you goes to our whole team, and in particular our volunteers, for their hard work throughout the year, including:

Mary, Roseline, Hernan, Erin, Diane, Josephine, Mark, Theresa, Manny, Musa, Asad, Sermin, Deria, Dalilah, Aga, Beata, Francesca, Max, Emmy, Daniel, Nathalie, Rebekah, Cherie, Mina,

Ewelina, Andrea, Michael, Ilona, Jamie, Tom, Alain, Laura, Livingston, Cherry, Anja, Orabia, Cayden, Shanelle, Ashanti, Nayeli, Kerry, Darya, Awurabena, Talitha, Kenoly, Laia, David and the Boogie & Bass team, Omeed and the Smash Bros team, and all the Good Gym Volunteers.

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
- Local Residents Associations, Haringey Friends of Parks Forum and member groups, Haringey Solidarity Group, the Engine Room Centre and Hale Village Management Team
- Haringey Migrant Support Centre, Haringey Welcome, Muswell Hill Methodist Church, CARIS, Migrants Organise and local refugee and migrant self-help groups
- Local and national environmental groups including Haringey Climate Forum, Sustainable Haringey and Haringey XR
- The Felix Project
- London Metropolitan University
- Workers Educational Association (WEA) and Haringey Adult Learning Service (HALS)
- Lee Valley Regional Park Authority and East Hale Allotments Committee
- Locality
- Planning Aid for London
- Harris Academy Tottenham Hale
- London Training and Enterprise Network
- MLB Learning Solutions
- Tottenham Copwatch
- Tottenham Community Press
- David Lammy MP
- Corporate supporters VLMYR Marketing & Communications and Onalytica Software
- Local housing developers Berkeley Square Developments and Way of Life
- Local businesses Beavertown Brewery, Pressure Drop Brewery, B & Q Tottenham, CUDI Food Centre, Enterprise Car Hire and PrintBox London
- The Blue Post Public House in Soho

- Boogie and Bass, Super Smash Bros Melee London, Sharon of Sekhem Arts, Suzy and AFCA Dance Group, Sara Hall, Bevali Mackenzie and Hearticulate, Sparrows Wheelchair Basketball
- Our funders, including Bridge Renewal Trust and the MyEndz HomeCooked programme, London Borough of Haringey, City Bridge Trust, Laureus Sport for Good, People's Health Trust, Power to Change and Tudor Trust
- Everyone who generously donated to Living Under One Sun Limited., participated in our Community Hub activities or used the Café.

### **3. Our commitments for the coming year 2022-23**

We will be positively addressing the many challenges ahead of us, seeking core funding for an Operational Manager and Community Development and Volunteer Support Worker and to fully digitize our account systems.

We are committed to recruiting at least two young people to join us as trustees next year.

We are working with Haringey Council to develop a successful bid to the GLA's Green and Resilient Spaces Fund, to help establish best practice in park improvement, setting up user groups and helping their representatives to have a meaningful voice in shaping the design of improvements, and taking on the custodianship of our vital neighbourhood park.

We aim to negotiate and agree the best option and location to sustain the Living Under One Sun Community Hub, Café, gardens and growing space in Down Lane Park – making it permanent.

We are determined to save and restore the community allotment site and apiary to full production and use.

We will be encouraging the formation of a small enterprise as an outcome of our LoCaL3 low carbon green skills project.

We intend to establish and maintain a weekly Welcome Hub at Living Under One Sun Limited, with the Council's Connected Communities team, to support refugees and other new arrivals.

We are committed to creating and generating more income to help support and fund our community work and projects.

#### **4. Financial Review**

The charity's total income including the value of pro bono work and in-kind donations in 2021-22 was £348,431, a 32% increase compared to 2020-21 (£263,104). Total expenditure increased by 41%, from £188,479 (2020-21) to £265,859 (2021-22).

##### **Principal funding sources**

During the year our principal funding sources were grants, donations and in-kind contributions from a range of sources, as well as income generated from activities, particularly support for young people after school and during holidays. We generated unrestricted income through hospitality and events, Café and local produce sales, training provision and community outreach.

The charity received significant support from the London Borough of Haringey in the form of grants and project funding as well as in-kind support.

##### **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 Limited 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. At the end of the 2021-22 financial year, the charity held £107,926 in unrestricted reserves (doubled from £53,281 in 2020-21) against £5,560 designated funds for future depreciation costs and a substantial £62,101 in carried-forward restricted and designated project funds. Total net assets thus amounted to £175,587 (2020-21: £93,015).

##### **Risk Management**

The Directors/Trustees regularly review of the major risks to which the charity is exposed and in July 2021, approved a new 3-year Business Plan to guide Living Under One Sun Limited's activities. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. In particular, all our policies and procedures were updated and implemented to take account of Covid-19 requirements, and have since been reviewed.

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 expect that current and future fundraising efforts will generate sufficient funds to enable the charity to continue operations and have prepared a budget on this basis. Expenditure will be closely monitored to ensure the charity can continue its operations for the foreseeable future.

## **5. Structure, Governance and Management**

Living Under One Sun Limited (“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 (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. The charity provides access to relevant training for Directors/Trustees where appropriate.

## **6. Reference and administration details**

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

Company name: Living Under One Sun Limited

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

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

960 Capability Green, Luton LU1 3PE

### **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 15.

### **Audit**

For the year ending 31 March 2022 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 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 2022 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 31 January 2023 and signed on their behalf by:

Cherry Clark

Chair

## **Independent Examiner's Report to the Directors/Trustees of Living Under One Sun Limited for the year ended 31 March 2022**

I report on my examination of the accounts of the charity for the year ended 31 March 2022, which are set out on pages 19 to 31.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Living Under One Sun Limited (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 Limited 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 Limited 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

960 Capability Green, Luton LU1 3PE

Date:

**LIVING UNDER ONE SUN LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 31 March 2022**

		<b>2022</b>			<b>2021</b>		
	<b>Notes</b>	<b>Restricted £</b>	<b>Unrestricted £</b>	<b>Total £</b>	<b>Restricted £</b>	<b>Unrestricted £</b>	<b>Total £</b>
<b>Income from:</b>							
Grants and donations	2	120,310	87,474	<b>207,784</b>	128,633	105,287	<b>233,920</b>
Government CJRS Grants	2	-	-	-	7,065	-	7,065
Charitable activities	2	-	125,309	125,309	-	15,221	15,221
Other trading activities		-	15,316	15,316	-	740	740
Other sources		-	22	22	-	6,158	6,158
<b>Total income</b>		<b>120,310</b>	<b>228,121</b>	<b>348,431</b>	<b>135,698</b>	<b>127,406</b>	<b>263,104</b>
<b>Expenditure on:</b>							
Raising funds		-	6,128	<b>6,128</b>	-	6,085	<b>6,085</b>
Charitable activities	3, 4	98,619	159,138	<b>257,757</b>	118,797	56,532	<b>175,329</b>
Other costs		1,974	-	<b>1,974</b>	7,065	-	<b>7,065</b>
<b>Total expenditure</b>		<b>100,593</b>	<b>165,266</b>	<b>265,859</b>	<b>125,862</b>	<b>62,617</b>	<b>188,479</b>
<b>Net income/(expenditure) movement in funds</b>	6	19,717	62,855	<b>82,572</b>	9,836	64,789	<b>74,625</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		29,503	63,512	<b>93,015</b>	19,667	(1,277)	<b>18,390</b>
<b>Total funds carried forward</b>	14	<b>49,220</b>	<b>126,367</b>	<b>175,587</b>	<b>29,503</b>	<b>63,512</b>	<b>93,015</b>

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 LIMITED**  
**BALANCE SHEET**

**as at 31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	5,560	13,169
<b>Current assets</b>			
Debtors	11	3,160	6,290
Cash at bank and in hand		172,850	77,142
		<u>176,010</u>	<u>83,432</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>5,983</u>	<u>3,586</u>
<b>Net current assets</b>		170,027	79,846
<b>Total net assets</b>	13	<u>175,587</u>	<u>93,015</u>
<b>The funds of the charity:</b>	14		
<b>Restricted funds</b>		47,150	25,847
<b>Designated funds: depreciation reserve (restricted funds)</b>		2,070	3,656
<b>Designated funds: depreciation reserve (unrestricted funds)</b>		3,490	9,513
<b>Designated funds: Confidence Club</b>		718	718
<b>Designated funds: LUOS Café/Hub activities</b>		14,233	-
<b>Unrestricted funds</b>		107,926	53,281
<b>Total funds</b>		<u>175,587</u>	<u>93,015</u>

For the year ending 31 March 2022 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 2022.

Approved by the Directors/Trustees on 31 January 2023 and signed on their behalf by:

Cherry Clark - Chair

The notes on pages 21 to 31 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 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.

**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 LIMITED

### Notes to the Accounts For the year ended 31 March 2022

#### 2. Grants, donations and income from charitable activities

			2022	2021
	Restricted	Unrestricted	Total	Total
	£	£	£	£
LTEN - Kickstart funding	2,882	-	<b>2,882</b>	-
JRS Furlough Grant	-	-	-	7,065
Blue Moon Trust	-	-	-	5,000
Bridge Renewal Trust: Digital internships	-	11,325	<b>11,325</b>	-
Bridge Renewal Trust: Home Cooked, Summer Project Activities	-	7,789	<b>7,789</b>	-
Bridge Renewal Trust: Home Cooked, Young People's Friendship Hub	-	5,000	<b>5,000</b>	-
British Cycling - Places to Ride	-	-	-	4,450
City Bridge Trust - London Community Response Fund	49,695	-	<b>49,695</b>	36,900
Laureus Sports for Good	1,600	-	<b>1,600</b>	5,500
London Borough of Haringey - community engagement	-	50,000	<b>50,000</b>	-
London Borough of Haringey - holiday & after-school activities	-	24,270	<b>24,270</b>	2,520
London Borough of Haringey - Household Support Fund	10,000	-	<b>10,000</b>	-
People's Health Trust	15,112	-	<b>15,112</b>	22,668
Power to Change	-	20,000	<b>20,000</b>	49,355
Sport England Return to Play: Active Together match funding	-	-	-	10,000
Trust for London Connected Communities Matchfund	-	-	-	10,000
Tudor Trust	40,000	-	<b>40,000</b>	-
Donations - Luos Cafe and Hub	-	9,396	<b>9,396</b>	18,834
Digital Buddy & Soul - donations	400	-	<b>400</b>	7,240
Donated football kit and tracksuits	-	5,450	<b>5,450</b>	-
Donated furniture and bar equipment	-	3,720	<b>3,720</b>	-
Donated shipping container for storage	-	-	-	2,000
Donated services and facilities - LUOS Cafe and Hub	-	32,000	<b>32,000</b>	39,662
Donated services and materials - sewing classes	-	3,414	<b>3,414</b>	-



## LIVING UNDER ONE SUN LIMITED

### Notes to the Accounts

For the year ended 31 March 2022

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

			2022	2021
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Donated services - project facilitation	-	2,400	<b>2,400</b>	-
Donated services - training and workshops	621	282	<b>903</b>	600
Donated services - action research & impact assessment	-	3,915	<b>3,915</b>	2,000
Donated services - professional advice	-	1,722	<b>1,722</b>	3,400
Donated services - pro bono independent examination	-	600	<b>600</b>	600
Other small grants and donations	-	4,575	<b>4,575</b>	6,648
Project development, outreach and consultation	-	3,425	<b>3,425</b>	2,000
Training provision & corporate volunteering facilitation	-	1,190	<b>1,190</b>	1,420
Produce sales and catering	-	19,325	<b>19,325</b>	11,694
Premises & equipment provision for charitable activities	-	2,985	<b>2,985</b>	6,650
	<b>120,310</b>	<b>212,783</b>	<b>333,093</b>	256,206

#### 3. Analysis of expenditure on charitable activities

	Notes	Healthy living, wellbeing and neighbourhood activities £	Empowering young people £	Grant- making £	Total 2022 £	Total 2021 £
Staffing - salaries and contractors		71,675	54,346	695	<b>126,716</b>	69,591
Other direct activity costs		43,542	13,560	-	<b>57,102</b>	51,125
Grants disbursed	5	-	-	7,155	<b>7,155</b>	-
Support costs	4	45,293	18,561	-	<b>63,854</b>	52,984
Governance costs	4	1,963	967	-	<b>2,930</b>	1,629
		<b>162,473</b>	<b>87,434</b>	<b>7,850</b>	<b>257,757</b>	175,329

## LIVING UNDER ONE SUN LIMITED

### Notes to the Accounts

For the year ended 31 March 2022

#### 3. Analysis of expenditure on charitable activities (continued)

Expenditure on charitable activities was £257,757 (2021: £175,329) of which £98,619 was restricted (2021: £118,797) and £159,138 was unrestricted (2021: £56,532).

#### 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 2022 £	Total 2021 £
Salaries and related costs	Time basis	19,695	1,374	21,069	5,401
Other support costs	Support	43,049	56	43,105	44,915
Legal and professional fees	Support	1,110	900	2,010	3,688
Trustees' meeting costs	Governance	-	-	-	9
External accountancy	Governance	-	600	600	600
		<u>63,854</u>	<u>2,930</u>	<u>66,784</u>	<u>54,613</u>

#### 5. Analysis of Grant-making activities

	2022 £	2021 £
:		
Unrestricted grant awarded to Moracle Foundation	1,000	-
Household support fund grants (worth £50-£260) to 25 households	6,155	-
Support costs related to grant-making activity	695	-
Total	<u>7,850</u>	<u>-</u>

#### 6. Net income for the year

	2022 £	2021 £
This is stated after charging:		
Legal and other professional fees	2,010	3,688
Independent examiner's fees	600	600
Depreciation of tangible fixed assets	<u>7,610</u>	<u>12,470</u>

## LIVING UNDER ONE SUN LIMITED

### Notes to the Accounts For the year ended 31 March 2022

#### 7. Staff costs and numbers

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs were as follows		
Wages and salaries	94,290	62,829
Social security costs (net of Employment Allowance)	4,054	1,528
Pension costs	2,256	1,803
	<u>100,600</u>	<u>66,160</u>

Living Under One Sun Limited 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 £52,118 (2021: £46,350) comprising the Executive Director's salary and pension contributions. 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:

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Chief Executive Officer	<b>1.0</b>	1.0
Programme and support staff	<b>1.9</b>	0.8
	<u><b>2.9</b></u>	<u>1.8</u>
Average no. of employees (FTE) during the reporting period		
Head count (number of staff employed) at 31 March	<b>5</b>	2

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 2.3 staff (2021: 1.0).

#### 8. 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 (2021: £Nil).

None of the Directors/Trustees made donations to the charity during the year (2021: 5 trustees, totalling £611).

One Director/Trustee is a Professor at London Metropolitan University, which entered into a Memorandum of Understanding for collaborative working and research support with Living Under One Sun Limited during 2021. The Directors/Trustees are satisfied that no conflict of interest has arisen.

## LIVING UNDER ONE SUN LIMITED

### Notes to the Accounts For the year ended 31 March 2022

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#### 9. Taxation

As a registered charity, Living Under One Sun Limited 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.

#### 10. Tangible fixed assets

	<b>Improvements to leasehold property and equipment</b>
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	<u>60,299</u>
<b>Depreciation</b>	
At 1 April 2021	47,130
Charge for the Year	<u>7,609</u>
At 31 March 2022	<u>54,739</u>
<b>Net book value</b>	
At 1 April 2021	13,639
At 31 March 2022	<u>5,560</u>

There were no capital commitments at 31 March 2022 (2021: Nil).

#### 11. Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grants and donations receivable	1,803	-
Trade debtors	1,357	6,290
Other debtors	-	-
Total debtors	<u>3,160</u>	<u>6,290</u>

## LIVING UNDER ONE SUN LIMITED

### Notes to the Accounts For the year ended 31 March 2022

#### 12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Social security and other taxation	114	124
Pension contributions	494	-
Accrued expenses	4,868	3,462
Other creditors	507	-
Total creditors	<u>5,983</u>	<u>3,586</u>

#### 13. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
<b>Current year</b>			
Tangible fixed assets	2,070	3,490	5,560
Net current assets	47,150	122,877	170,027
	<u>49,220</u>	<u>126,367</u>	<u>175,587</u>
<b>Prior year</b>			
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>

#### 14. Movement in funds

	At 1 April 2021	Incoming resources	Outgoing resources	At 31 March 2022
	£	£	£	£
<b>Current year</b>				
<b>General funds:</b>	<u>63,512</u>	<u>228,121</u>	<u>(165,266)</u>	<u>126,367</u>

**LIVING UNDER ONE SUN LIMITED**

**Notes to the Accounts  
For the year ended 31 March 2022**

**14. Movement in funds (continued)**

<b>Current year (continued)</b>	<b>At 1 April 2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>At 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
City Bridge Trust:				
London Community Response Fund	-	49,695	(36,047)	13,648
Digital Buddy & Soul donations	1,840	1,021	(2,861)	-
Greater London Authority:				
Premises improvements	3,656	-	(1,586)	2,070
Groundwork Walking & Cycling Grants (TfL)	1,974	-	(1,974)	-
Household Support Fund	-	10,000	(6,850)	3,150
Laureus Sport	-	1,600	(1,600)	-
LTEN - Kickstart funding	-	2,882	(2,882)	-
People's Health Trust	7,060	15,112	(22,172)	-
Power to Change:				
Covid-19 Community-led Response Scheme	14,973	-	(14,973)	-
Tudor Trust	-	40,000	(9,648)	30,352
<b>Total restricted funds</b>	<b>29,503</b>	<b>120,310</b>	<b>(100,593)</b>	<b>49,220</b>
<b>Total funds</b>	<b>93,015</b>	<b>348,431</b>	<b>(265,859)</b>	<b>175,587</b>
<b>Prior year</b>				
	<b>At 1 April 2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>At 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General funds:</b>	<b>(1,277)</b>	<b>127,406</b>	<b>(62,617)</b>	<b>63,512</b>
<b>Restricted funds:</b>				
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)	-

## LIVING UNDER ONE SUN LIMITED

### Notes to the Accounts For the year ended 31 March 2022

#### 14. Movement in funds (continued)

	At 1 April 2020	Incoming resources	Outgoing resources	At 31 March 2021
	£	£	£	£
<b>Prior year (continued)</b>				
<b>Restricted funds (continued):</b>				
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)	-
<b>Total restricted funds</b>	<u>19,667</u>	<u>135,698</u>	<u>(125,862)</u>	<u>29,503</u>
<b>Total funds</b>	<u>18,390</u>	<u>263,104</u>	<u>(188,479)</u>	<u>93,015</u>

#### Restricted funds

##### City Bridge Trust: London Community Response Fund

The London Community Response Fund was administered by City Bridge Trust, awarding grants from various funders to help London charities respond to the pandemic. In Wave 5, Living Under One Sun Limited received a City Bridge Trust grant for core costs, in order to resume activities at the Living Under One Sun Community Hub and Café.

##### Digital Buddy & Soul

Living Under One Sun's digital inclusion project received donations to purchase equipment for distribution into the community, and pro bono digital inclusion training by London Metropolitan University staff.

##### 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 was capitalised, so this is the depreciation reserve and charges.

**14. Movement in funds (continued)**

**Restricted funds (continued)**

**Groundwork Walking & Cycling Grants (TfL)**

This Transport for London grants programme administered by Groundwork funded cycling and walking activities. The cycling project for NHS workers that it was meant to fund did not proceed beyond initial preparations, so Living Under One Sun Limited has decided to return the unused grant balance to Groundwork.

**Household Support Fund**

The London Borough of Haringey gave £10,000 from the Government's Household Support Fund to Living Under One Sun Limited to administer and distribute to local residents and families experiencing hardship due to the cost of living crisis. The grant was received in March 2022 and fully disbursed by mid-April.

**Laureus Sport for Good**

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

**LTEN - Kickstart Programme**

The London Training and Enterprise Network enabled Living Under One Sun Limited to access funding from the Government's Kickstart programme to employ a young woman as admin assistant.

**People's Health Trust**

This grant funded 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) supported a wide range of activities at the Living Under One Sun Community Hub and Café.