

LIVING UNDER ONE SUN LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

'The Year for Down Lane Park and the Possibility of a Permanent Community Hub'



Living Under One Sun Limited

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

ANNUAL REPORT AND FINANCIAL STATEMENTS 2022-2023

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Directors/Trustees' Report

for the year ended 31 March 2023

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 2023 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

The year for Down Lane Park and the possibility of a permanent community hub

2022/23 was a challenging year for us, beginning with commitment to engage and capacity-build our local community to undertake a ‘co-production’ journey to plan improvements for Down Lane Park with the Council, including the possibility of a permanent Neighbourhood Community Hub inside the park. During the year much of our time was taken over and our priorities shifted to ensuring commitment from the Council to a permanent community hub in the park – this was successful and a major achievement, especially in these difficult times for local authorities.

The prospect of park improvements and a new Hub had huge implications for the two key stakeholders in the park, Living Under One Sun Limited and Pavilion Nursery, and the building we operate from. There were implications too for the Council’s Parks Depot, the facilities and infrastructure in the park, the park entrances and fencing, and the decision to open a 9-metre gate from the Berol Link into the Community Hub gardens.

On top of all this there was also:

- major development proposals for 270 homes on the Ashley Road Depot site on the northern side of the park, also affecting the Harris Academy schools and local residents;
- ongoing major construction of flats and a health centre underway adjacent to the park on the Welbourne Site (renamed Walter Tull House);
- new homes on the adjacent Chesnuts estate; and
- looming demolition at the Ashley House site, to prepare for more new homes.

Living Under One Sun Limited was in the middle of all of this and, with a mandate from the community for our services and the idea of a permanent community hub, so we had to be open and prepared for a wide range of discussions in order to help shape our neighbourhood.

We met these challenges through:

- community outreach
- helping to establish and host two local community forums focused on the park
- supporting the Council's Community Design Group
- working to make wider consultation more inclusive and effective
- building relationships with different stakeholders
- advocating policy and strategy, design requirements and solutions
- attending numerous meetings with partners and groups
- publicising, promoting, and hosting many of the meetings, discussions and events around all these issues, alongside making our own contributions
- having dedicated Directors/Trustees working on design of the new hub and business planning

We helped set up and then host the Down Lane Park User & Community Forum, after previous attempts had failed, then supported the setting up and capacity building of Down Lane Park Young People's Forum - the next level for the local young people's leadership.

We hosted and contributed to the Council's Community Design Group (CDG), set up to steer the co-design of park improvements. The CDG was chaired by two Council Cabinet members for Placemaking & Housebuilding, and Environment and Climate Action - with two young people from our leadership programme working alongside representatives from Disability Action, Healthy Streets, Living Under One Sun Limited, a developer, Council officers from Regeneration and Parks, and the architects; although unfortunately schools, the NHS and local businesses were underrepresented. The CDG organised 4 study visits, local walkabouts, and 12 meetings.

This was an opportunity for Living Under One Sun Limited to learn and contribute in a major way, and assert our demand and vision for a permanent hub - by giving evidence about its uniqueness, its power to generate funds and bring positive activism, green and health and well-being activities, and custodianship of green spaces into the life of our neighbourhood – and gain support along the way from partners, stakeholders and most importantly our local communities.

The process went through several stages of engaging the community, with Living Under One Sun Limited always encouraging different ways the wider community could be more included, in particular young people, people for whom English is not their first language, those with caring responsibilities and new residents, as well as the existing community. While these engagement processes tried to achieve co-production and co-design, this remained challenging and much still needs to be learnt about information and power

sharing. These processes need sensitive and timely communications, and appropriate resources, including multi-lingual outreach and advocacy.

Living Under One Sun Limited also supported Haringey Council, as part of our Memorandum of Understanding, as a partner in the Council's Bid to the Mayor of London's Green and Resilient Spaces Fund for Down Lane Park. This had been unsuccessful in 2022, with the GLA offering the Council £40,000 for capacity building to prepare a bid for the second round. This new bid was duly submitted in February 2023 – and was successful, securing funding of £750,000 for Down Lane Park improvements and neighbourhood engagement.

Alongside the park improvements and new community hub discussions, Living Under One Sun Limited's ongoing and growing activities included community development work, building positive neighbourhood action on health and well-being, cost of living support, sports and recreation, gardening and food growing, sewing and upcycling, and pathways to green jobs and enterprise.

With all this activity, huge pressure was placed on the team and the Directors/Trustees, with more volunteering hours and expertise required to respond to our duty of care on our main objectives, raise funds for free frontline services, continue with strategic partnership work on key issues like health and well-being, welcoming refugees and migrants, distributing the Household Support Fund, engaging young people with support young people to be leaders in our community, all alongside reducing violence and the hostile environment in our neighbourhood.

The impact of 13 tower blocks with an estimated 3,000 new flats and 10,000 new residents in our neighbourhood brought, and is bringing, opportunities to welcome new neighbours, while at the same time there is anxiety around social integration and cohesion within such a fast changing environment, with significant physical disruption. Having to navigate their daily lives through these changes, many existing residents felt unsafe, unengaged and unwelcome in what, to some, was becoming an unrecognisable neighbourhood.

As well as working on the planning and design of new improvements, and having secured community and Council support for a new permanent community hub, we also began preparing and writing a 5-year Business Plan for the new Hub.

During the year there were some tensions and frustrations which we worked to resolve:

- The gate from Berol Link into the Community Hub was due to be opened at the end of the building contract. However, the health and safety of the enclosed Hub garden was risk-assessed, and the community won the support from the Council and the developer to keep the gate shut until the new community hub and gardens are built.
- Many young people using the park felt that the funding allocated to the Homecooked programme for Tottenham Hale did not have much strategic impact and engagement with them or with the life of the park. Despite this large amount of funding for young

people and engaging and reducing violence, young people didn't feel it contributed to the design of the park. With the support of Living Under One Sun Limited, the young people got engaged in outreach and the Council's park user survey, with several being trained to advocate for the needs and aspirations of all young people into the design and sustainability of our neighbourhood park.

- Processes around improvements and shaping our neighbourhood brought out some underlying tensions and issues, and highlighted the need for expertise and appropriate community development, based on an understanding of community politics by all parties, in particular the Council. It highlighted how quickly things could go wrong when not handled well by skilled project managers. Potentially volatile situations need sensitive and timely information-sharing from across the spectrum of needs and aspirations, to avoid conflicts and resolve them as and when they occur, and to reduce confusion and alienation amongst those who feel their voice is not heard, or feel 'what's the point' – and the Council was tested on this.



Our safe and enclosed community garden space

During this year we became nationally recognised as a welcoming hub, hosting several major planning strategy session and conferences on migrants, refugees and asylum seekers, challenging the hostile environment, alongside regular Welcome Hub sessions with the Council's Resettlement Team giving support to local refugee and migrant communities as part of the Haringey Welcome partnership.

Key activities and outcomes in 2022/23 – making a difference

Our Theory of Change and Business Plan include eight key outcomes, building community wealth, social value and each contributing to our vision of making a happier, more inclusive, socially just, equal, empowered and greener, lower carbon neighbourhood:

- Supporting Inclusion, tackling isolation, building cohesion
- Vibrant and safe spaces available to the whole community
- Local people influencing decisions and responding to issues with social action
- Reduced crime and people feeling safer in their community
- Safe, well-used green and public spaces
- Collective action to address climate change
- Increasing household income and reducing poverty
- More capacity to deliver, unlocking partnerships, community skills, assets, ideals and strategy

Some of the key activities and outcomes Living Under One Sun Limited has delivered in 2022/23 are set out below:

- Providing an active Community Hub, Café and Gardens, creating an essential lively, visible and friendly social space in the Park with a wide range of regular activities in the Hub or just outside the Hub, to encourage use of the park: dance, yoga, running, walking groups, cycling, wheelchair basketball for all the family, football, multi sports, hula hoops, skipping, gardening, sewing, family events, festivals, e-sports events, cost of living support, civil and housing rights support, enterprise advice and support, green initiatives and climate action, parents and carers groups, a youth friendship hub with after-school homework and football clubs, volunteering and training opportunities and pathways to employment.
- Delivering holiday activities and food programmes with free lunches in April, May, summer and October 2022 and in February 2023, including multi sports, wheelchair basketball, arts and crafts, gardening– reaching and benefiting over 500 local residents.
- Supporting 35 residents as community leaders, including 10 young people, to deliver or help to deliver projects and activities, and shape their neighbourhood. Of these 78% were from BAME backgrounds, 62% were women, 28% young people and 8% from the LGBT+ community.
- Supporting residents with pathways to training and employment, to complete a range of placements, training and qualifications, and created or retained full time, part time or

sessional jobs for 41 local residents. Of these 88% were from BAME backgrounds, 76% were women, 20% young people, 7% from the LGBT+ community and 7% were residents with disabilities.

- Supporting residents facing hardship with the rising costs of living through distributing £4,170 cash and vouchers from the Haringey Household Support Fund to 74 local households (112 local residents) in March 2023. Of these 93% were from minority or marginalised communities, 65% with no recourse to public funds, 13% including a family member with a disability, and 20% were woman-headed single parent families.
- Maintaining an ongoing outreach stall on Wednesdays and Saturdays outside the Hub, including food top ups and energy advice, reaching an average of 20 residents per week.
- Providing 2 days a month of support to residents on social enterprise and employability at the Hub.
- Hosting and supporting a Youth Friendship Hub, run by young people, initially including after-school and weekend activities and football clubs. In March this group took a further strategic step forward supported by Living Under One Sun Limited, setting up a Young People's Forum with a constitution, officers and a planning group, to give young people a stronger voice – and running a programme of half term activities. Living Under One Sun Limited also led girls empowerment activities with *We Move Under One Sun* through dance and also leadership development.



Young People's Friendship Hub Re-elections Session

- Holding a Youth Friendship Hub Reflections Session in November which found 100% of young people saying the Hub is valuable/very valuable for making friends, after school

support, playing sports, sharing skills, and knowing their community better. Feedback from the 'We Move' Girls Empowerment Group was similar.

- Supporting local DJs to hold and promote events including an Afro-Latin House Music event and a Grime and Grind Event, and two young people to develop and produce their t-shirt designs.
- Enabling people's experience, history/herstory and heritages to be voiced and celebrated –through storytelling, community cultural events and showcasing, including:
 - supporting, celebrating and bringing together older and newer migrant and refugee communities, with existing communities in a Festival of Resistance to the Hostile Environment with Haringey Council and the Joint Council for Welfare of Immigrants (19/06/22) attended by 220 people, and a Festival of Healing (25/06/22) during Refugee Week attended by 400 local people
 - holding 5 Family Fiestas, joint events with Wards Corner Community Plan and attended by 150-350 local residents each time, with a strong focus on our Latin American communities
- Continuing to raise the awareness of more than 200 residents per year on the dangers of climate change, the value of Nature and biodiversity and the need for action/behaviour change through practical neighbourhood initiatives, including:
 - cycling and cycle repair classes and sessions (at least 100 residents)
 - Organic gardening and food growing at the Hub and Allotment
 - park improvements discussions
 - issues of poor air quality near to Monument Way and south side of park,
 - environmental education talks and sessions for residents
 - eco arts and crafts sessions
 - Little Buds nature session for under 4s (started April 23)
 - recycling of cardboard and waste, including composting, plus rainwater collection
 - use and value of Felix Project surplus food from supermarkets
 - our food top up stall
 - energy saving measures and advice given to residents with Household Support Fund
 - setting up our LoCaL3 project
 - upcycling and re-use of materials in our sewing project

- community involvement and representations in having and designing a new sustainable community hub
- Establishing new partnerships with national environmental charity Feedback Global, with Natural England, and with the universities of Greenwich (on aquaponics and non-soil growing) and Kingston, on nature based integration through art with new and existing residents.
- Constructively commenting on the Council's Down Lane Park Management Plan – with suggested improvements. And contributing to the Council securing a Green Flag Award for the park.
- Supporting residents to engage with the planning system on the proposed Gate into the Hub gardens, the Berol Yard development, and the Ashley Road Development.
- Making an innovative Pineapple Placemaking award-winning partnership with private developer Way of Life to link new residents with the existing community – including a short video on Living Under One Sun Limited - see this link: <https://www.wayoflife.com/journal/community/community-life-living-under-one-sun>
- Commencing delivery of LoCaL3, a low carbon industries feasibility study and training scheme for residents, securing funding from Haringey Community Carbon fund.



The Microgreens Team

- Maintaining the Living Under One Sun Limited Community Allotment and Apiary.

- Hosting and supporting a 2 day national strategy event with ‘Patients not Passports’ members and a national conference of the ‘Anti-Deportations and Anti-Detentions campaign’.
- Helping to steer and contribute to London Metropolitan University’s research report on ‘Afghan migrants in London: accessing support in hostile times’ with recommendations for government, local authorities, agencies and community organisations.
- Maintaining diverse income streams, including increasing our Hub and Café hiring and catering income and securing over £60,000 of donated/in-kind goods and services.
- The Hub continuing to be designated and used as safe space for women and girls, with this year including a Council-led consultation on how to make the park safer and for girls and women and more geared to the activities they want.

Organisationally, Living Under One Sun Limited has strengthened and refreshed its Board, recruiting seven new Directors/Trustees early in 2023, including two aged under 18, two from the Spanish-speaking Latin American community, one with significant local authority and programme experience, one with 40+ years frontline NHS experience, and two with both academic/research and practical experience with community organisations. All have relevant and valuable lived experience. Nine Directors/Trustees (82%) live or work locally, and a majority are women and from Black and Minority ethnic and migrant communities.

Many thanks to two Directors/Trustees who moved on this year after many years service, Liz Kelly and Natalie Curd. We are pleased that both are continuing with Living Under One Sun Limited as advisers.

Living Under One Sun Limited also added three other specialist advisers to our team, covering environmental and public health, sustainable neighbourhoods, business and business planning, organisational development, and young people.

The table below shows the main groups and events hosted and supported by and for local residents at the Living Under One Sun Hub and Café in 2022/23.

Local Group/Event	Main purpose	No. Meetings/ Events/Sessions in 2022/23	Attendance
Haringey Renters Union	Support and advice to tenants facing housing problems: security, harassment, rising rents, poor conditions, overcrowding	6	Ave.30
Haringey XR	Tackling the climate emergency	16	Ave. 20

Local Group/Event	Main purpose	No. Meetings/ Events/Sessions in 2022/23	Attendance
Tottenham Copwatch	Educating about and upholding Civil Rights, and Police Accountability <i>(strong focus on and participation by under 30s age group, and from BAME and LGBT+ communities)</i>	14	Ave. 20
Down Lane Park User & Community Forum	Improving Down Lane Park and its facilities for the existing and new community	10	Ave. 25
Young People's Friendship Hub	Bringing young people together	20	Ave. 15
Down Lane Park Young People's Forum (started February 2023)	Bringing young people together and putting their views, delivering positive programme for children and young people	4	Ave. 15
Down Lane Park Community Design Group	Council and community representatives co-designing the Park Improvements including the Community Hub	6	Ave. 12
Family Fiestas With Wards Corner Community Plan	A fun day for local families and engaging residents in developing Wards Corner Community Plan & Seven Sisters Latin market <i>(strong focus on and participation from Latin American communities)</i>	5	150-350
Various resident's associations	Supporting and advocating resident's perspective, concerns and ideas to their landlords, developers, contractors and others service providers	15	Ave. 15

Local Group/Event	Main purpose	No. Meetings/ Events/Sessions in 2022/23	Attendance
Festival of Resistance	Community event to welcome, support and celebrate local migrant and refugee communities (older and newer) in the hostile environment <i>(strong focus on and participation from refugee and migrant communities)</i>	1	220
Festival of Healing	Community event to celebrate and support residents through hard times <i>(strong focus on and participation from refugee and migrant communities)</i>	1	400
Afro Community Expo & Festival With Angel Foundation Charity	Arts & Crafts market, holistic and health stalls, Exhibitions, seminars, integrated Diaspora services, children's fun activities, Caribbean foods, music - raising funds for community schools in Jamaica <i>(strong focus on African Caribbean communities)</i>	1	450
Welcome Event with Way of Life	To welcome new residents from one of the adjacent tower blocks (Gessner Building) and link with existing community	1	100

Other significant meetings and events with wider regional or national participation and focus included:

Event	Attendance
Legal Aliens Meeting	32
Patients Not Passports National Strategy Event	80
Action Against Deportations and Detentions national conference	75
Feedback Food Justice Charity -2 day strategy session	25
Causeway Irish Housing Association: Launch of new LGBTQI policy and action plan	25

Our second Social Value Calculation

Living Under One Sun Limited's Business Plan sets a target of creating £500,000 of social value per year. Using a set of Social Value Portal Measures, in 2022/23 (our second year of full SV calculation) created an estimated £594,000 in social value through maintaining and creating jobs, social innovation to improve local skills and employment; and social action to create healthier and more resilient communities, safeguarding the environment and responding to the climate emergency; carbon savings; and support and advice to SMEs.

This social value includes delivering 5,020 hours of volunteering with an estimated value of £86,328.

Through residents getting involved in activities, making connection and friendships we reduced social isolation, saving an estimated £370,000 year for local services.

Awards

- Highly Commended as a 'Voluntary and Community Sector Changemaker' in the Sustainable City Awards 2023
- Pineapple Award 2023 for Excellence in Placemaking (with Way of Life)
- Contribution on community engagement to the Council's Green Flag Award for Down Lane Park

Future plans

Living Under One Sun Limited remains committed to free frontline grassroots services and developing community-led projects, including free holiday programmes and a range of regular weekly activities, together with progressing key strategic initiatives, including the funding and development of the new Community Hub and Gardens and the Green and Resilient Spaces Programme for Down Lane Park.

Tottenham and Haringey will have a unique and special asset, a **viable and sustainable** Community-led Green Learning Hub, Café and Gardens in a new and improved Down Lane Park, serving as a vibrant, safe and welcoming community space in the heart of Tottenham Hale for individuals, families and community groups, for existing and new residents of all ages, genders, faiths, cultures and backgrounds, to come together and connect. A space to share skills and stories and socialise, to develop and deliver activities, to access services, learn and find pathways to training and employment, shape their neighbourhood – and find fun, friendship and fitness too!

During 2023/24 we have been and will be:

- Preparing and submitting the Business plan for new Community Hub (submitted May 2023), securing Council approval and selecting the right partners to work with us

- Contributing to the detailed design of the new Hub and gardens
- Working for Council approval and funding of the park improvements and new Hub (secured June and July 2023)
- Recruiting the Living Under One Sun Limited Operations Manager (achieved September 2023)
- Increasing core funding bids for key management staff prior to moving into the new Hub
- As the demand for hires and events builds up, restructuring and training local people in new Café operations and building an events team
- Strengthening relationships with the NHS and GPs to work on residents' long term health conditions and child weight management
- Building on partnership with Haringey Learns to outreach our community to engage with positive free learning opportunities, expanding this to prepare for bid to Mayor of London's Skills and Employment Community Outreach Programme.
- Building the capacity of the Young People's Forum and their leadership, helping them to liaise with the Council and the Park User & Community Forum
- Reviewing and revising the Down Lane Park Green and Resilient Spaces Delivery Plan with the Council and GLA, and working with London Metropolitan University on the community-based evaluation of the Green and Resilient Spaces programme
- Supporting our park to achieve Green Flag awards through community engagement and development
- Designing and delivering 13 weeks community-led training and capacity building around no-soil food growing and aquaponics for LoCaL3
- Strengthening new found partnerships with national environmental charity Feedback Global, and Natural England, local group Bees for Refugees and renewing our partnership with the Lee Valley Park Authority at the Community Allotment
- Continuing to support local residents associations, and the Down Lane Park Community & User Forum
- Providing a free, welcoming, warm and safe space for under 5s and their care givers, indoors and outdoors
- Continuing to provide services and a venue to support and welcome refugee and migrant communities
- Continuing to promote and campaign for sports for people with disabilities

- Continuing to support local groups like We Move and Muslim Girls Fence to deliver holiday programmes
- Continuing to host local Councillors' surgeries and support
- Building on our partnerships with Kingston and Greenwich universities.
- Working with other Haringey community centres and hubs to negotiate a discounted lease strategy with the Council in exchange for social value
- At the Council's Neighbourhood Resource Centre in Park Lane, sharing space in the community hub working with other groups
- Continuing to provide a platform for local DJs, artists and chefs to bring genres of music, poetry and a global kitchen to the community hub, supporting and promoting them
- Developing and supporting a community of artists, photographers, sculptors who will influence and strengthen positive and inclusive community activism and culture around climate action
- Continuing to up-cycle materials for building structures and projects at the Hub for growing microgreens and the classroom and sheds at the community allotment
- Maintaining our strong referral systems with a range of agencies
- Empowering more residents to feel connected and making a positive contribution to their neighbourhood
- Continuing to leverage in kind contributions of materials, resources and expertise to continue supporting a community presence and free activities

We greatly appreciate our staff, volunteers, partners and supporters

Comprising people of all ages, abilities and backgrounds, Living Under One Sun Limited 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, Nat, Hernan, Diane, Josephine, Mark, Theresa, Chloe, James, Asad, Sermin, Deria, Dalilah, Aga, Beata, Francesca, Max, Emmy, Rebecca, Isabel, Isabel, Mabel, Cherie, Camilla, Mina, Andrea, Michael, Ilona, Dave, Tom, Alain, Laura, Livingston, Cherry, Joe, Vicky, Annabella, Estebhan, James, Kim, Tolu 9 and all the young volunteers with the Youth Friendship Hub, Clara, Chris, Hanna and the Microgreens team of volunteers, David and Boogie and Bass team, Omeed and Smash Bros team, Mohammed, Ahmed, 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, Connected Communities, Active Travel, Stronger and Safe Communities and Property Services
- Local Residents Associations, Wards Corner Community Plan and Community Benefit Society , 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 Community Energy London, Haringey Climate Forum, Sustainable Haringey and Haringey XR
- The Felix Project
- Lee Valley Regional Park Authority and East Hale Allotments Committee
- London Metropolitan University, Greenwich University
- Workers Educational Association (WEA) and Haringey Learning
- Harris Academy Tottenham Hale
- MLB Learning Solutions
- Tottenham Copwatch

- Haringey Community Press
- Corporate supporters Red Bull, VLMYR Marketing & Communications and Onalytica Software
- Local 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
- Boogie and Bass, Super Smash Bros Melee London, Sharon of Sekhem Arts, Sara Hall, Sparrows Wheelchair Basketball
- Our funders, including Bridge Renewal Trust, London Borough of Haringey, City Bridge Trust, Power to Change, Tudor Trust and Way of Life
- Everyone who generously donated to Living Under One Sun Limited., participated in our Community Hub activities or used the Café.

4. Financial Review

Living Under One Sun Limited's total income including the value of pro bono work and in-kind donations in 2022/23 amounted to £245,950, a 29% reduction compared to 2021/22 (£348,431) mainly caused by a reduction in grants and commissioned services income. Total expenditure remained similar at £268,298 compared to £265,859 in 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. We generated unrestricted income through venue hires and catering, Café and local produce sales, training provision and support for community events.

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 2022/23 financial year, the charity held £115,216 in unrestricted reserves (increased from £107,926 in 2021/22) alongside £1,103 designated for future depreciation costs and £36,920 in carried-forward restricted and designated project funds (compared to £62,101 in March 2022). Total net assets thus amounted to £153,239 (2021/22: £175,587).

Risk Management

The Directors/Trustees regularly review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. In particular, all our policies and procedures were updated and implemented to take account of Covid-19 requirements, and have since been reviewed. We have secured professional support to develop a robust business plan for the next five years 2024-2029.

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

Annabella Ritzau

Azadeh Fatehrad

Camilla Stanger

Cherie Nelson

Cherry Clark

Elizabeth Kelly

Johan Cruz

Khadim Diop

Livingston Gilchrist

Manuel Santana

Michael Warwick

Natalie Curd

Penny Bernstock

Siobhan Williams

Tolu Adesanyu

Treasurer

(appointed 1st February 2023)

(appointed 31st January 2024)

(appointed 1st February 2023)

(appointed 1st February 2023)

Chair

(resigned 16th March 2023)

(appointed 1st February 2023)

(appointed 1st February and resigned 12th February 2023)

(appointed 1st February 2023, resigned 1st December 2023)

(resigned 16th March 2023)

(appointed 1st February 2023)

(appointed 1st February 2023)

(appointed 1st February and resigned 2nd February 2023)

Secretary and Principal Staff

Leyla Laksari Chief Executive Officer

Independent Examiner

Morlai Kargbo, FCCA

Morale 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 22.

Audit

For the year ending 31 March 2023 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 2023 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 March 2024 and signed on their behalf by:

Anja Beinroth

Treasurer

Independent Examiner’s Report to the Directors/Trustees of Living Under One Sun Limited for the year ended 31 March 2023

I report on my examination of the accounts of the charity for the year ended 31 March 2023, which are set out on pages 26 to 38.

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: 27 March 2024

LIVING UNDER ONE SUN LIMITED
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2023

		2023			2022		
	Notes	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Income from:							
Grants and donations	2	65,021	78,058	143,079	120,310	87,474	207,784
Charitable activities	2	750	89,167	89,917	-	125,309	125,309
Other trading activities		-	12,954	12,954	-	15,316	15,316
Other sources		-	-	-	-	22	22
Total income		65,771	180,179	245,950	120,310	228,121	348,431
Expenditure on:							
Raising funds		-	6,679	6,679	-	6,128	6,128
Charitable activities	3, 4	84,049	177,555	261,604	98,619	159,138	257,757
Other costs		-	15	15	1,974	-	1,974
Total expenditure		84,049	184,249	268,298	100,593	165,266	265,859
Net income/(expenditure) movement in funds	6	(18,278)	(4,070)	(22,348)	19,717	62,855	82,572
Reconciliation of funds:							
Total funds brought forward		49,220	126,367	175,587	29,503	63,512	93,015
Total funds carried forward	14	30,942	122,297	153,239	49,220	126,367	175,587

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 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	1,103	5,560
Current assets			
Debtors	11	12,702	3,160
Cash at bank and in hand		150,591	172,850
		<u>163,293</u>	<u>176,010</u>
Creditors: amounts falling due within one year	12	<u>11,157</u>	<u>5,983</u>
Net current assets		152,136	170,027
Total net assets	13	<u>153,239</u>	<u>175,587</u>
The funds of the charity:	14		
Restricted funds		30,458	47,150
Designated funds: depreciation reserve (restricted funds)		484	2,070
Designated funds: depreciation reserve (unrestricted funds)		619	3,490
Designated funds: Confidence Club		718	718
Designated funds: LUOS Café/Hub activities		5,744	14,233
Unrestricted funds		115,216	107,926
Total funds		<u>153,239</u>	<u>175,587</u>

For the year ending 31 March 2023 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 2023.

Approved by the Directors/Trustees on 27 March 2024 and signed on their behalf by:

Anja Beinroth - Treasurer

The notes on pages 28 to 38 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 2023

2. Grants, donations and income from charitable activities

	2023			2022
	Restricted	Unrestricted	Total	Total
	£	£	£	£
LTEN - Kickstart funding	-	-	-	2,882
Bridge Renewal Trust: Digital internships	-	-	-	11,325
Bridge Renewal Trust: Home Cooked, Summer Project Activities	-	-	-	7,789
Bridge Renewal Trust: Home Cooked, Young People's Friendship Hub	-	5,000	5,000	5,000
Bridge Renewal Trust: Social Prescribing	-	5,500	5,500	-
City Bridge Trust - London Community Response Fund	-	-	-	49,695
Community Energy London	750	-	750	-
Laureus Sports for Good	-	-	-	1,600
LoCaL3 Carbon Reduction Grant	10,500	-	10,500	-
London Borough of Haringey - business planning	9,999	-	9,999	-
London Borough of Haringey - community engagement	-	-	-	50,000
London Borough of Haringey - holiday & after-school activities	-	12,596	12,596	24,270
London Borough of Haringey - People Need Parks	-	2,845	2,845	-
London Borough of Haringey - Household Support Fund	4,522	-	4,522	10,000
People's Health Trust	-	-	-	15,112
Power to Change	-	10,000	10,000	20,000
Tudor Trust	40,000	-	40,000	40,000
Donations - Luos Cafe and Hub	-	13,372	13,372	9,396
Digital Buddy & Soul - donations	-	-	-	400
Donated sportswear	-	1,050	1,050	5,450
Donated furniture and bar equipment	-	-	-	3,720
Donated services and facilities - LUOS Cafe and Hub	-	39,592	39,592	32,000
Donated services and facilities - NRC Office costs	-	5,000	5,000	-
Donated services and materials - sewing classes	-	-	-	3,414

LIVING UNDER ONE SUN LIMITED

Notes to the Accounts

For the year ended 31 March 2023

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

	2023			2022
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Donated services - project facilitation	-	1,075	1,075	2,400
Donated services - training and workshops	-	2,288	2,288	903
Donated services - action research & impact assessment	-	-	-	3,915
Donated services - professional advice	-	1,912	1,912	1,722
Donated services - pro bono independent examination	-	600	600	600
Other small grants and donations	-	2,131	2,131	4,575
Project development, outreach and consultation	-	-	-	3,425
Training provision & corporate volunteering facilitation	-	280	280	1,190
Produce sales and catering	-	42,745	42,745	19,325
Premises & equipment provision for charitable activities	-	21,012	21,012	2,985
Free volunteer refreshments provided by LUOS Café	-	227	227	-
	65,771	167,225	232,996	333,093

3. Analysis of expenditure on charitable activities

	Notes	Healthy living, wellbeing and neighbourhood activities	Grant- making	Total 2023	Total 2022
		£	£		
Staffing - salaries and contractors		123,029	352	123,381	126,716
Other direct activity costs		87,247	-	87,247	57,102
Grants disbursed	5	-	8,570	8,570	7,155
Support costs	4	38,314	536	38,850	63,854
Governance costs	4	3,530	26	3,556	2,930
		252,120	9,484	261,604	257,757

LIVING UNDER ONE SUN LIMITED

Notes to the Accounts

For the year ended 31 March 2023

3. Analysis of expenditure on charitable activities (continued)

Expenditure on charitable activities was £261,604 (2022: £257,757) of which £84,049 was restricted (2022: £98,619) and £177,555 was unrestricted (2022: £159,138).

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 2023 £	Total 2022 £
Salaries and related costs	Time basis	21,228	1,481	22,709	21,069
Other support costs	Support	14,280	35	14,315	43,105
Legal and professional fees	Support	3,242	1,400	4,642	2,010
Trustees' meeting costs	Governance	-	40	40	-
External accountancy	Governance	100	600	700	600
		<u>38,850</u>	<u>3,556</u>	<u>42,406</u>	<u>66,784</u>

5. Analysis of Grant-making activities

	2023 £	2022 £
Unrestricted grant awarded to Moracle Foundation	500	1,000
Household support fund grants to 92 households (2022: 35 households)	7,320	6,155
Carbon reduction and energy cost support	750	-
Support costs related to grant-making activity	914	695
Total	<u>9,484</u>	<u>7,850</u>

6. Net income for the year

	2023 £	2022 £
This is stated after charging:		
Legal and other professional fees	5,030	2,010
Accountancy costs	700	600
Depreciation of tangible fixed assets	<u>4,475</u>	<u>7,610</u>

LIVING UNDER ONE SUN LIMITED

Notes to the Accounts For the year ended 31 March 2023

7. Staff costs and numbers

	2023	2022
	£	£
Staff costs were as follows		
Wages and salaries	78,115	94,290
Social security costs (net of Employment Allowance)	3,217	4,054
Pension costs	2,226	2,256
	<u>83,558</u>	<u>100,600</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 £56,238 (2022: £52,118) 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:

	2023	2022
	No.	No.
Chief Executive Officer	1.0	1.0
Programme and support staff	1.0	1.9
	<u>2.0</u>	<u>2.9</u>
Average no. of employees (FTE) during the reporting period		
Head count (number of staff employed) at 31 March	3	5

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 3.2 staff (2022: 2.3).

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 (2022: £Nil).

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 2022. The Directors/Trustees are satisfied that no conflict of interest has arisen, and the Director/Trustee subsequently resigned in March 2023.

LIVING UNDER ONE SUN LIMITED

Notes to the Accounts For the year ended 31 March 2023

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

	Improvements to leasehold property and equipment
Cost	
At 1 April 2022 and 31 March 2023	<u>60,299</u>
Depreciation	
At 1 April 2022	54,739
Charge for the Year	<u>4,457</u>
At 31 March 2023	<u>59,196</u>
Net book value	
At 1 April 2022	5,560
At 31 March 2023	<u>1,103</u>

There were no capital commitments at 31 March 2023 (2022: Nil).

11. Debtors

	2023	2022
	£	£
Grants and donations receivable	-	1,803
Trade debtors	10,107	1,357
Other debtors	2,595	-
Total debtors	<u>12,702</u>	<u>3,160</u>

LIVING UNDER ONE SUN LIMITED

Notes to the Accounts For the year ended 31 March 2023

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Social security and other taxation	(171)	114
Pension contributions	637	494
Accrued expenses	10,691	4,868
Other creditors	-	507
Total creditors	<u>11,157</u>	<u>5,983</u>

13. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Current year			
Tangible fixed assets	484	619	1,103
Net current assets	30,458	121,678	152,136
	<u>30,942</u>	<u>122,297</u>	<u>153,239</u>
Prior year			
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>

14. Movement in funds

	At 1 April 2022	Incoming resources	Outgoing resources	At 31 March 2023
	£	£	£	£
General funds:	<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 2023**

14. Movement in funds (continued)

Current year (continued)	At 1 April 2022	Incoming resources	Outgoing resources	At 31 March 2023
	£	£	£	£
Restricted funds:				
City Bridge Trust:				
London Community Response Fund	13,648	-	(13,648)	-
Greater London Authority:				
Premises improvements	2,070	-	(1,586)	484
LBH Business Planning Grant	-	9,999	(2,400)	7,599
Household Support Fund	3,150	4,522	(7,672)	-
LoCaL3 Carbon Reduction Grant	-	10,500	(4,641)	5,859
Community Energy London	-	750	(750)	-
Tudor Trust	30,352	40,000	(53,352)	17,000
Total restricted funds	49,220	65,771	(84,049)	30,942
Total funds	175,587	245,950	(268,298)	153,239

Prior year	At 1 April 2021	Incoming resources	Outgoing resources	At 31 March 2022
	£	£	£	£
General funds:	63,512	228,121	(165,266)	126,367

Restricted funds:				
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)	-

LIVING UNDER ONE SUN LIMITED

Notes to the Accounts For the year ended 31 March 2023

14. Movement in funds (continued)

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Prior year (continued)				
Restricted funds (continued):				
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
Total restricted funds	<u>29,503</u>	<u>120,310</u>	<u>(100,593)</u>	<u>49,220</u>
Total funds	<u>93,015</u>	<u>348,431</u>	<u>(265,859)</u>	<u>175,587</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.

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.

LBH Business Planning Grant

This grant supports the Living Under One Sun business planning process.

Household Support Fund

The London Borough of Haringey gave a share of the Government Household Support Fund to Living Under One Sun to administer and distribute to local residents and families experiencing hardship due to the cost of living crisis at the end of both the 2021/22 and 2022/23 financial years.

14. Movement in funds (continued)

Restricted funds (continued)

LoCal3 Carbon Reduction Grant

This grant was to support sustainable horticulture, particularly microgreens-growing and hydroponics.

Community Energy London

Community Energy London provide a small amount of funding and some radiator reflector panels for distribution to local residents experiencing energy poverty.

Tudor Trust

This three-year grant funds core salaries and running costs.