

SUNNYSIDE COMMUNITY GARDENS

England & Wales · Charity number 1092031

Details

Other names SUNNYSIDE COMMUNITY GARDENS ASSOCIATION

Status Registered

Legal form Charitable company

Company number [04394724](#)

Registered 2002-05-15

Register [View on the Charity Commission register](#)

Contact

Address Sunnyside Community Garden
Hazellville Road
London
N19 3LX

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Website www.sunnysidecommunitygardens.org

Activities

Objects: (1) TO PROVIDE AND MAINTAIN A PUBLIC GARDEN OR GARDENS FOR THE USE AND BENEFIT OF THE INHABITANTS OF ISLINGTON AND OTHERS IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE FOR THE SAID INHABITANTS (11) TO ADVANCE PUBLIC EDUCATION, PARTICULARLY IN HORTICULTURAL SKILLS AND (111) TO PROMOTE THE ENHANCEMENT OF THE ENVIRONMENT WITHIN NORTH ISLINGTON AND NEIGHBOURHOOD.

Activities: Horticultural Therapy for Volunteers. Social Services referrals & Mental Health Organisations. Providing Unemployed people with work experience in Gardening. Sunnyside's Aims & Objectives are for total inclusiveness in all Disabilities and all areas of the Community it is based in.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** ISLINGTON
- Camden
- Hackney
- Haringey
- Islington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£134,319	£102,099	-	-
2024-03-31	£98,581	£97,010	-	-
2023-03-31	£93,873	£77,585	-	-
2022-03-31	£95,169	£61,945	-	-
2021-03-31	£48,147	£36,987	-	-

Trustees

Name	Role	Appointed
BIBI ZOHARINA GANI	Chair	2019-03-31
ARABELLA HELEN WEIR		2019-03-31
Alan Bedford Swann		2019-03-31
Jennifer Elizabeth Crisp		2017-05-15
Michael James Bernard Bourke		2017-09-19

SUNNYSIDE COMMUNITY GARDENS

England & Wales - Charity number 1092031

Accounts

Charity registration number 1092031 (England and Wales)

Company registration number 04394724

SUNNYSIDE COMMUNITY GARDENS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SUNNYSIDE COMMUNITY GARDENS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Bourke J Crisp Z Gani A Swann A Weir
Charity number (England and Wales)	1092031
Company number	04394724
Registered office	Sunnyside Ecology Centre Hazelville Road London N19 3LX
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF

SUNNYSIDE COMMUNITY GARDENS

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Sunnyside
Community Gardens

Sunnyside Community Gardens

Trustee's Report

April 2024 - March 2025



Co-Chair of Trustees Zena Gani signing our new 50 year peppercorn rent lease, supported by volunteers

Our Year

2024-25 was another busy and successful year for Sunnyside.

We increased our work of combating isolation, community building and improving the wellbeing of our volunteer gardeners. Whilst providing a beautiful garden always open for the residents of Hillrise, an area of high density social housing where homes have no or very small gardens.

Our volunteer gardeners are the core of Sunnyside. Our volunteer numbers have continued to grow, we delivered more and reached more people than last year. The number of days we were open for gardening, the number of volunteers involved in our activities, and the total number of days volunteers came to garden all increased compared with the previous year.

After three years of relative stability in terms of funding in October we came to the end of our National Lottery, Community Fund "Outdoor Hub" grant. We successfully applied for 5 new grants to cover our running costs. These, plus a generous donation from a local business, ensured our financial viability to the end of the 25-25 year and well into the next.

A big milestone for us this year was that we were granted a 50 year lease at a peppercorn rent for the land Sunnyside Community Gardens is on, from the Mayor and Burgesses of the London Borough of Islington. Negotiating appropriate legal terms for the lease was considerable work and we are very grateful to Cara Beveridge from Bryan Cave Leighton Paisner LLP and Greg Fox-Smith (a local independent solicitor) for their pro-bono work and support to get it signed. With the security of tenure provided by the lease, we are now better able to progress the plans for our new building through the planning process, and to make more bids for funding.

Our architects, Cooke and Fawcett, continued to liaise with our community to develop plans for our volunteer building to ensure that it will meet the needs of our volunteers and the local community in Hillrise.

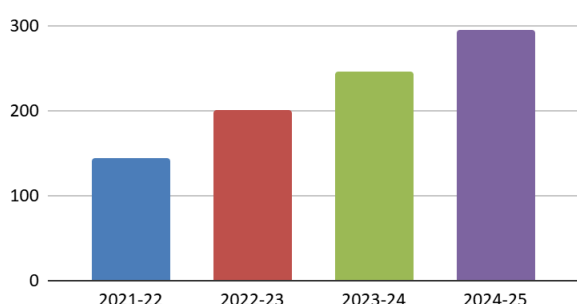
Another milestone was the evaluation survey and report from Shepherds and Moyes, the findings of which are outlined below. This demonstrates the value of our work and provides us with a strong benchmark for future evaluation of our impact.

Our people

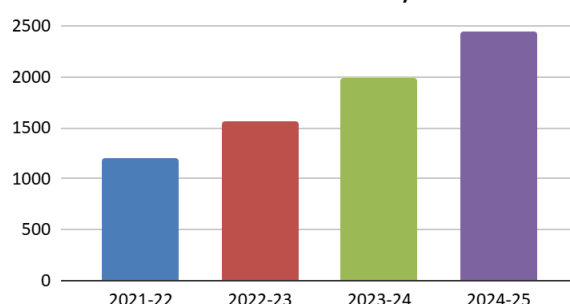
Our Volunteers

Our volunteer numbers continue to rise while at the same time we have a strong settled volunteer community. In 2024-25 we were open for 196 days and had a total of 296 volunteers. Over the year they gave the community 2438 days of volunteering with an average of 12.44 volunteers per day. The following graphs show how these numbers compare against previous years.

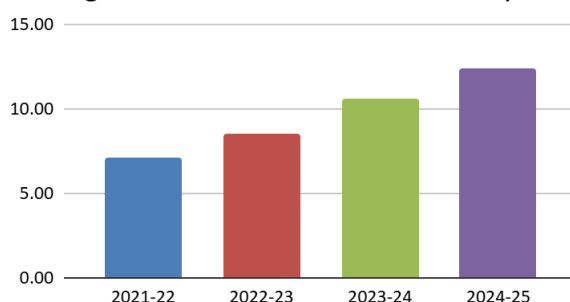
Total Number of Volunteers



Total Number of Volunteer Days



Average Number of Volunteers Per Day



Our drop-in model continues to attract a diverse and friendly group of people to join our volunteer community. One of Sunnyside's strengths is how diverse its volunteers are. From the evaluation we know 16% of those who completed our survey are young people (16-24 years) and 55% are working age adults. 32% of volunteers have a disability or long-term health condition and 50% are from ethnic minority communities.

Our Staff

After three years of a stable part-time staff team, Robert Bradshaw, one of our community gardeners, left to take up a full-time position in the gardening team at Kenwood House. We were fortunate to be able to fill the vacancy this created from within the team.

Our Impact

The Shepherd and Moyes evaluation report gave us a valuable insight into the difference we make to our volunteers and community. Volunteers report extremely high levels of satisfaction with the volunteer experience at Sunnyside.

100% of volunteers agree that:

- Volunteering at Sunnyside is enjoyable and provides a worthwhile experience
- The volunteer experience is welcoming and inclusive
- They feel part of the Sunnyside Community

98% of volunteers agree that:

- Volunteering activities fit with my abilities and interests
- They feel valued and appreciated as a volunteer

And 94% agree they receive appropriate training and support. In terms of improvements, volunteers would like to see:

- A new/larger building, better facilities
- More community activities
- More opportunities for learning about food growing

Visitors to Sunnyside also report high levels of satisfaction:

- The vast majority (90%+) of visitors agree that the gardens are safe, well maintained and attractive
- The majority (88%) agree that volunteers are friendly and welcoming, with the remainder (12%) neither agreeing nor disagreeing, suggesting that they had not met one of our volunteers.

The key learning of the report:

Inclusive and diverse: people from a wide range of ages, backgrounds and abilities are involved. People are treated as individuals, with a strong ethos that everyone is able to contribute in some way.

Flexible and reliable: no need to pre-book or navigate any complicated online booking systems, volunteers can just drop in on the days that suit them, no prior experience is needed and everyone is able to get involved, regardless of ability/experience/confidence etc. The gardens are always open for volunteering on the days advertised, and are always open to the public 24/7.

Strong sense of community: the strong communal ethos of working, eating and supporting each other builds strong connections (to others and nature), belonging and ownership. This has a significant impact on people's health and wellbeing.

Everyone's 'back garden': a beautiful, relaxing, well maintained greenspace in a densely populated area where many people lack their own private gardens

Balancing the needs of people and nature: a focus on biodiversity, supporting the council's biodiversity action plan and maintaining SINC status

Quotes from the Shepherd and Moyes report:

It helps me meet kind welcoming people and feel part of a community. It helps me to NOT feel lonely. It cheers me up.' (Volunteer)

'It supports me when I feel isolated with nobody to connect with. It lifts me when I have low mood and anxiety to work with nature and eat with others.' (Volunteer)

'Sunnyside Community Gardens has helped me feel more connected to my local area. It is a great way to spend time outdoors, close to nature, and to meet new people. I feel better mentally since I volunteer every week!' (Volunteer)

'What I've learnt doing this job and working with different people, is that actually, everybody's the same. Whether they need support workers or not, some people need a little bit more time. You've just got to find them the right job, and sometimes be a bit patient. It's just about getting to know people' (Community Gardener)

'Coming to Sunnyside has been a bit of a haven for me. It is so valuable to have structure and a space to be given a reason and a purpose to do something. For me the being amongst plants and trees, and hoping to make a positive impact upon the local environment is one of my main incentives' (Volunteer)

Our Garden

We were open for drop-in volunteering gardening four days a week (Monday, Tuesday, Friday and Sunday), for 50 weeks this year. Each day is led by a Community Gardener who ensures everyone is welcome and leads the gardening. Volunteers do not need to pre-book or bring any equipment. Refreshments and a free home-made lunch cooked by one of our volunteers or staff are always provided. This free and relaxed model means that gardening is accessible to a wide range of people. In addition to the four volunteer gardening days, Sunnyside hosted 11 social events on the first Sunday of each month. These events include a sale of volunteer grown plants and a stall selling cakes made by volunteers, plus a seasonal activity in addition to the opportunity for volunteers and our supporters to socialise.

Both the main Sunnyside Gardens and the Peace Garden continue to flourish under our care. We further developed the planting around the Morris Family Garden, and the management plan for the meadow resulted in a dramatic increase in the amount of wildflowers. Sunnyside started to benefit from the compost produced by our partnership with the Sustainable Nutrition Academy. In the Peace Garden, we completed the underplanting of the rose beds, and they flourished. It was a shimmering carpet of flowers for months and brought a wealth of bees and other insects.

After many years of disruption, this year we were able to start developing our plant nursery. The importance of having this space has been demonstrated by the amount of plants volunteers produced for use in our gardens and for sale at our plant sales. Over the year we constructed new beds for vegetables and laid paths across the site. One of our volunteers designed and built a pergola for the space.

Our Funding

The National Lottery Grant that covered 80% of our costs came to an end in October 2024. Our running cost continued to grow, due to our increasing number of volunteers and increases in the cost of living.

Therefore, the Sunnyside management team and fundraising sub-committee had to devote a lot of time to applying for grants from other funding bodies to cover our ongoing running costs. Despite a challenging fundraising environment Sunnyside was successful in being awarded five grants plus an £8,000 un-ringfenced donation from Marigold Health Foods Ltd that enabled us to continue running our full programme of four volunteer days a week for the remainder of the financial year.

Grants awarded were:

1. The Co-op local community fund donated £1,739.24 so that we could run community activities at our monthly Sunday social event.
2. We received £5,000 from Islington Council's Community Chest grant (Cripplegate) towards Tuesday Gardening for adults referred to us with extra support needs.
3. We were also awarded an additional £2,000 from Islington Council's LIF (Local Initiative Fund) grant.
4. We received a £25,000 un-ringfenced grant from the Postcode Lottery which meant that we could fill in all the gaps between grants, and maintain a reliable service for our volunteers.
5. The Trusthouse Charitable foundation match-funded the Postcode Lottery grant with an additional £10,000

At the end of this financial year we received two additional grants. These include the first of three annual £30,000 grants from Mercers (which came with an additional £5,000 for staff wellbeing) and £20,000 National lottery Awards for All grant. These are being carried over to contribute towards our running costs in the 25-26 financial year.

Whilst the management committee were primarily focused on fundraising for running costs our community continued to fundraise for a new building with a sponsored run and donations to our GoFundMe page.

SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Income for the year was £134,319 (2024: £98,581), of which £42,902 (2024: £73,332) was restricted. Expenditure totalled £102,099 (2024: £97,010). The reserves at the end of the accounting period were general funds £90,301 (2024: £44,435) and restricted reserves £35,842(2024: £49,488).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated 14 March 2002.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Bourke	(Resigned 24 May 2024)
M Bourke	
J Crisp	
Z Gani	
J Pearson	(Resigned 14 July 2025)
B Pavitt	(Resigned 24 May 2024)
A Swann	
A Weir	

The trustees are recruited from recommendations of local people with the mix of skills required by the Board.

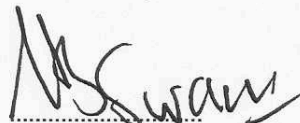
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees delegate the day-to-day management of the charity to a manager.

The trustees' report was approved by the Board of Trustees.



Z Gani
Co-chair



A Swann
Co-chair

Date: 19.12.25

SUNNYSIDE COMMUNITY GARDENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUNNYSIDE COMMUNITY GARDENS

I report to the trustees on my examination of the financial statements of Sunnyside Community Gardens (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde Limited

Chartered Certified Accountants

4 Marigold Drive

Bisley

Surrey

GU24 9SF

Date:

22 December 2025

SUNNYSIDE COMMUNITY GARDENS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	26,222	4,163	30,385	20,382	5,710	26,092
Charitable activities	4	65,174	38,739	103,913	3,959	67,622	71,581
Other income	5	21	-	21	908	-	908
Total income		<u>91,417</u>	<u>42,902</u>	<u>134,319</u>	<u>25,249</u>	<u>73,332</u>	<u>98,581</u>
Expenditure on:							
Charitable activities	6	45,551	56,548	102,099	28,046	68,964	97,010
Total expenditure		<u>45,551</u>	<u>56,548</u>	<u>102,099</u>	<u>28,046</u>	<u>68,964</u>	<u>97,010</u>
Net income/(expenditure)		<u>45,866</u>	<u>(13,646)</u>	<u>32,220</u>	<u>(2,797)</u>	<u>4,368</u>	<u>1,571</u>
Transfers between funds		-	-	-	(140)	140	-
Net movement in funds	8	<u>45,866</u>	<u>(13,646)</u>	<u>32,220</u>	<u>(2,937)</u>	<u>4,508</u>	<u>1,571</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>44,435</u>	<u>49,488</u>	<u>93,923</u>	<u>47,372</u>	<u>44,980</u>	<u>92,352</u>
Fund balances at 31 March 2025		<u>90,301</u>	<u>35,842</u>	<u>126,143</u>	<u>44,435</u>	<u>49,488</u>	<u>93,923</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SUNNYSIDE COMMUNITY GARDENS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		127,777		97,338	
Creditors: amounts falling due within one year					
	12	(1,634)		(3,415)	
Net current assets		<u>126,143</u>		<u>93,923</u>	
The funds of the charity					
Restricted income funds	14	35,842		49,488	
Unrestricted funds	15	90,301		44,435	
		<u>126,143</u>		<u>93,923</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

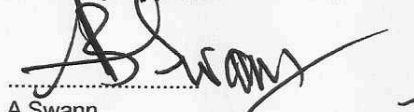
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on

19th Dec 2025



Z Gani
Co-chair



A Swann
Co-chair

Company registration number 04394724 (England and Wales)

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Sunnyside Community Gardens is a private company limited by guarantee incorporated in England and Wales. The registered office is Sunnyside Ecology Centre, Hazelville Road, London, N19 3LX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	22,398	4,163	26,561	15,182	5,710	20,892
Donated goods and services	3,824	-	3,824	5,200	-	5,200
	<u>26,222</u>	<u>4,163</u>	<u>30,385</u>	<u>20,382</u>	<u>5,710</u>	<u>26,092</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Sale of goods	5,174	-	5,174	3,959	-	3,959
Performance related grants	60,000	38,739	98,739	-	67,622	67,622
	<u>65,174</u>	<u>38,739</u>	<u>103,913</u>	<u>3,959</u>	<u>67,622</u>	<u>71,581</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>21</u>	<u>908</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	49,585	55,417
Charitable Projects	9,217	10,514
	<u>58,802</u>	<u>65,931</u>
Share of support and governance costs (see note 7)		
Support	40,594	29,614
Governance	2,703	1,465
	<u>102,099</u>	<u>97,010</u>
Analysis by fund		
Unrestricted funds	45,551	28,046
Restricted funds	56,548	68,964
	<u>102,099</u>	<u>97,010</u>

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	-	3,822
General support costs	11,155	9,439
Light and heat	-	964
Subcontractors	27,526	11,320
Printing, postage and stationery	-	956
National Lottery Evaluation	1,913	1,913
Christmas bonus honararium	-	700
Charity birthday celebration (gift in kind)	-	500
Governance costs	2,703	1,465
	<u>43,297</u>	<u>31,079</u>
Analysed between:		
Charitable activities	<u>43,297</u>	<u>31,079</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	1,263	1,465
Legal and professional	1,440	-
	<u>2,703</u>	<u>1,465</u>

8 Net movement in funds 2025 £ 2024 £

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	<u>1,263</u>	<u>1,465</u>
--	--------------	--------------

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

Expressed as full-time equivalent, the average monthly number of employees during the year was:

	2025	2024
	Number	Number
	<u>2</u>	<u>3</u>

	2025	2024
	£	£
Employment costs		
Wages and salaries	48,675	50,525
Social security costs	-	6,877
Other pension costs	910	1,837
	<u>49,585</u>	<u>59,239</u>

The charity employs 3 part-time staff comprised of one manager and two gardeners.

There were no employees whose annual remuneration was more than £60,000.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	31,915	31,137

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	11	-
Accruals and deferred income	1,623	3,415
	<u>1,634</u>	<u>3,415</u>

13 Retirement benefit schemes

	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	910	1,837

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
National Lottery	40,533	-	(43,872)	-	(3,339)
National Lottery- Awards for All	-	20,000	-	-	20,000
Trusthouse	-	10,000	(5,018)	-	4,982
LIF	-	2,000	(357)	-	1,643
Coop Grant	1,115	1,739	(1,952)	-	902
Cripplegate Foundation 2024	-	5,000	(2,831)	-	2,169
Cripplegate Foundation 2023	2,251	-	(2,518)	-	(267)
New Building fund	5,589	4,163	-	-	9,752
	<u>49,488</u>	<u>42,902</u>	<u>(56,548)</u>	<u>-</u>	<u>35,842</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
	-	-	-	-	-
National Lottery	44,176	61,507	(65,150)	-	40,533
Coop Grant	-	1,115	-	-	1,115
Cripplegate Foundation 2022	804	-	(944)	140	-
Cripplegate Foundation 2023	-	5,121	(2,870)	-	2,251
New Building fund	-	5,589	-	-	5,589
	<u>44,980</u>	<u>73,332</u>	<u>(68,964)</u>	<u>140</u>	<u>49,488</u>

National Lottery: to support volunteer gardeners.

New Building: donations for costs towards the new building.

Cripple Gate Foundation: a grant towards Tuesday supported Gardening.

Co-op Grant: a grant for local cause, i.e. supporting the community garden.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	44,435	91,417	(45,551)	-	90,301
	<u>44,435</u>	<u>91,417</u>	<u>(45,551)</u>	<u>-</u>	<u>90,301</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	47,372	25,249	(28,046)	(140)	44,435
	<u>47,372</u>	<u>25,249</u>	<u>(28,046)</u>	<u>(140)</u>	<u>44,435</u>

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	90,301	35,842	126,143
	<u>90,301</u>	<u>35,842</u>	<u>126,143</u>
	<u>90,301</u>	<u>35,842</u>	<u>126,143</u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Current assets/(liabilities)	44,435	49,488	93,923
	<u>44,435</u>	<u>49,488</u>	<u>93,923</u>
	<u>44,435</u>	<u>49,488</u>	<u>93,923</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

SUNNYSIDE COMMUNITY GARDENS

England & Wales - Charity number 1092031

Accounts

Charity registration number 1092031

Company registration number 04394724 (England and Wales)

SUNNYSIDE COMMUNITY GARDENS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

SUNNYSIDE COMMUNITY GARDENS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Bourke
J Crisp
Z Gani
J Pearson
A Swann
A Weir

Charity number

1092031

Company number

04394724

Registered office

Sunnyside Ecology Centre
Hazelville Road
London
N19 3LX

Independent examiner

Frances Wilde FCCA DChA
Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

SUNNYSIDE COMMUNITY GARDENS

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SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are :

- 1) to provide and maintain a public garden or gardens for the use and benefit of the inhabitants of Islington and others in the interests of social welfare and with the object of improving conditions of life for the said inhabitants;
- 2) to advance public education, particularly in horticultural skills; and
- 3) to promote the enhancement of the environment within North Islington and neighbourhood.



Sunnyside
Community Gardens

Sunnyside Community Gardens Trustee's Report

April 2023 - March 2024



Volunteers organise a plant delivery

Achievements

2023-24 was another busy and successful year for Sunnyside.

- For the second year running, we are delivering more. The number of days we were open for gardening, the number of volunteers involved in our activities, and the total number of days volunteers came to garden all increased compared with the previous year. This year we increased our average number of volunteers per day by 24% to 10.6 volunteers per day.
- We also hit— and surpassed— the group engagement targets we set ourselves when awarded National Lottery funding in 2021 to create a garden-based community hub for the local area.
- We were awarded again £5,000 from Islington Council's Community Chest grants programme which enabled us to continue and to expand our 'Cook & Grow' project where we provide opportunity for local residents with high levels of support needs a chance to get involved in gardening and make meals utilising in part produce grown by them in our vegetable garden. Many of these volunteers have been referred to us by medical professionals as a social prescription.
- Glenman, with the support of Islington Council, completed the polytunnel in our plant nursery. This has already been incredibly useful and enabled us to grow more plants for use in the garden and to raise funds at our monthly community social event and plant sale. It has also provided us with a useful sheltered indoor space for 'bad-weather' gardening and community meetings
- We continued to make progress with our long-term aim for a fit-for-purpose volunteer building to replace our original volunteer building burnt down in an arson attack in 2013. We continued with our negotiations with Islington Council to be granted a lease for the garden— an essential prerequisite when applying for capital grants—We further developed our building design with a local architect in consultation with our staff, volunteers and visitors and developed plans to go to pre-planning.
- Sunnyside Community Garden was the focus of an article published in the Financial Times on the value of community gardens and the financial challenges community gardens face in the current funding environment.

Our work

For the third year, we have been consistently open for volunteer gardening 4 days a week, each day with a different focus and with a different community gardener leading the day.

Our staff team (comprising a manager, three community gardeners and an administrator— all of whom work part-time) remained stable throughout the year. This stability contributed to each of the gardening days becoming busier, with many more volunteers attending them on a regular basis. These volunteer gardeners are our main beneficiaries and also contributors to all that we achieve, coming together to support and learn from each other and enjoy making a beautiful open-access garden for the wider community to use as a community resource.

The wildflower meadow in our nature reserve was extensively worked on throughout the year to alter its fertility and balance of plants to encourage growth of a diverse range of native wild flowers. The more formal Morris Family Garden and raised beds were kept well-maintained and planted up with bulbs and bee-friendly perennial flowering plants to provide a good display of flowers throughout the year and support diversity. We also replanted several beds of the Noel-Baker Peace Garden which we look after on behalf of Islington Council as part of a decade-long project to restore this important historical garden.

Land in our plant nursery was returned to us after being taken over for several years by the local council, to enable construction of new social housing on an adjacent plot. This space was brought back into use to increase the area devoted to growing vegetables, and for a new polytunnel. This new covered space enabled us to grow-on plants raised from seed and cuttings for use in the gardens and to raise money through plant sales.

This year saw an increase in the number of volunteers with high levels of support needs attending the 'Cook and Grow' project on Tuesday. This meant that in March we decided to redeploy our outreach worker to assist the community gardener running the 'Cook and Grow' project. Despite this, we were still able to welcome and support other groups to visit and make use of our garden.

A group of students with special educational needs and disabilities from Leyton College visited nine times over 2-3 months to gain gardening work experience. Bright Start Islington (North) ran weekly "Stay and Play" sessions in our family garden throughout the year for parents with preschool children. St Mungo's charity arranged for participants in their Putting Down Roots scheme to visit Sunnyside to introduce them to an alternative gardening scheme they could join once their own scheme ended. We also were able to host a corporate volunteering day for—DCC Smart— they gardened with us as part of a team-building day and gave a donation.

There were many celebrations and gatherings in the gardens, including:

- Local nursery schools used the garden to hold graduation events for children moving on to primary school.
- In July we celebrated both the Peace Garden's 39th birthday and Sunnyside Community Garden's 46th birthday when we were given a £500 gift card from Glenman, the contractor for the Council's social housing development being built on land adjacent to our plant nursery.
- Proxevita, a band from a community garden in North Carolina USA gave a concert for local residents and volunteers on a gloriously hot summer day.
- Less formally, many local people used the gardens to hold birthday parties, family picnics and barbecues.

For the local community we ran 11 Sunday Socials with a plant sale, a cake stalls, occasional children's events and a seasonal activity. An Easter egg hunt, a "Sunflower Growing Kit" give-away in the summer and a wreath-making class were particularly popular and attended by many people from our surrounding housing estates.

Volunteers

Volunteers form the core of the warm and supportive community at Sunnyside. They work together with the community gardeners on the shared goal of making a beautiful back garden and nature space for everyone who lives in Hillrise. This year we increased our average number of volunteers per day by 24% to 10.6 volunteers per day.

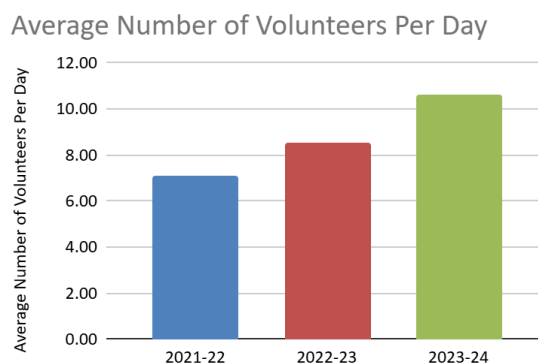
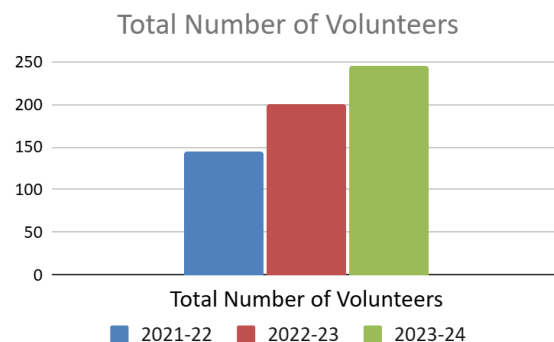
- We increased the number of days we were open for volunteer gardening from 182 to 188
- We increased the number of volunteer days (the total number of days all the volunteers put together volunteer for Sunnyside) from 1558 to 1992
- Lastly the total number of people who came to the garden to volunteer increased from 177 last year to 246 this year.

We are inclusive of people with many types of differences. We have people from different social and ethnic backgrounds, different amounts of financial wealth and a wide spectrum of mental, physical and emotional health.

Sunnyside embodies an asset-based approach, focusing on people's strengths and talents rather than on what they can't do. We have many great gardeners, litter pickers, DIY

enthusiasts, nature lovers, kimchi makers, bakers, first aiders, composters and people who are good at sitting down and chatting with someone who needs a friendly face and welcome. Our volunteers get to know their neighbours and make firm friendships at Sunnyside. Volunteers take time to welcome and talk with the many visitors to the garden (and their pets) to make Hillrise a greener and friendlier place.

We are reaching the maximum number of volunteers we currently have capacity for. Comparing this financial year to the previous three years clearly shows that our volunteer numbers have increased year on year. The number of volunteers who volunteer with us and the number of days they come has also increased, as well as the average number of volunteers who come each day.



Community building

At Sunnyside we focus on community building. We create opportunities for people to socialise and feel a sense of ownership of the gardens. As well as special events and community meetings, our days are structured to support these aims. We always start the

day with a group meeting, where the community gardener and volunteers together plan the day's work, taking account of individuals strengths and preferences.

We also sit down together for a free healthy lunch cooked each day by a volunteer. It's a great opportunity for newcomers to get to know their fellow volunteers and become part of our community. For many the Sunnyside lunch is the favourite part of the day and it is a way that we can show our appreciation to all the volunteers who come to garden. Many of the ingredients for our lunches are sourced from our plant nursery or from a weekly donation from a local VegBox scheme, or from local shops.

To show our thanks to all our volunteers and give people the chance to meet and get to know others who volunteer on days they may not attend we have two volunteer parties a year. The Summer Party where we have an evening picnic in the garden and the Winter Party where we hire an event space in a local pub. Both events are well attended and hugely enjoyed and help us build our strong, caring community.

“We all come here to heal”

In Spring 2023 Simon Kuper from the Financial Times visited Sunnyside to research an article on the value of community gardens and the challenges many face to obtain the funding necessary to operate.

His article was published in the FT Weekend in May 2023. Heading the article with a quote from one of our volunteers “we all come here to heal” he stated that “Community gardens can help with conditions from obesity to loneliness”, and he made a strong case for the need to protect and fund community gardens: “British local councils rarely give grants to community gardens anymore. Worse, authorities will always be tempted to replace these places with homes or roads, which can show a financial return - as if somewhere like Sunnyside were a luxury rather than one of the last vestiges of community that many people have”.

Looking ahead

The stability and extra resources provided by the National Lottery grant, allowed us to better develop how we plan our activities and how we evaluate the impact of our work. At Sunnyside key decisions are often now made at large meetings, involving not only the trustees and staff but also the volunteers and regular visitors and users of the gardens. We promote inclusive and sociable meetings where everyone can input, and all ideas are respected. We work to come to decisions primarily with a consensus decision making process.

During the year we engaged external evaluators “Shephard and Moyes” to help Sunnyside improve our evaluation and better describe the benefits of our work. In June they ran a half-day open meeting with a cross-section of our volunteers exploring what their goals were for Sunnyside and how best to measure our impact. Together we came up with a plan of how to gather evidence and Shephard and Moyes, using the volunteer’s input, devised visitor and volunteer surveys which we launched in December. Over winter our volunteers and visitors filled in these paper or online surveys, often working in pairs to make the process more sociable and to support those who have challenges with literacy, English or IT. We completed this first large survey in the Spring and will receive the final evaluators report in early 2025. The findings will inform our future development plans and provide us with solid evidenced-based data that can be used in future funding bids.

The other major area that we made progress, was on developing our plans for a new volunteer building. Since 2013 (when our original building was burnt down in an arson attack) we have been based in an old, dilapidated construction site cabin. With the growth in our activities and volunteer numbers, this is now totally inadequate for our needs. A local architect, Cooke Fawcett, has worked with us to design a new building. This involved extensive consultation with volunteers to ensure the building will be fit-for-purpose. In April we launched a fundraising appeal for this with 30 people from the local community including our local MP, councillors and council officers. As well as a GoFundMe page, several volunteers have held their own fundraising initiatives, including yoga classes in the garden, sponsored runs, an open mic music event and a sponsored litter pick.

The three-year National Lottery “Community Hub” grant will come to an end in August 2024. Therefore, we have started applying for grants so that we can continue with the work of the last three years.

SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Income for the year was £98,581 (2023: £93,873), of which £73,332 (2023: £76,491) was restricted. Expenditure totalled £97,010 (2023: £77,585). The reserves at the end of the accounting period were general funds £44,435 (2023: £47,372) and restricted reserves £49,488 (2023: £44,980).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated 14 March 2002.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

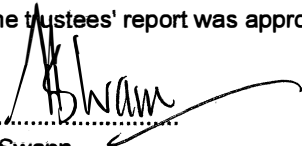
H Wedmore	(Resigned 15 May 2023)
C Bourke	(Resigned 24 May 2024)
M Bourke	
J Crisp	
Z Gani	
J Pearson	
B Pavitt	(Resigned 24 May 2024)
A Swann	
A Weir	

The trustees are recruited from recommendations of local people with the mix of skills required by the Board.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees delegate the day-to-day management of the charity to a manager.

The trustees' report was approved by the Board of Trustees.



.....
A Swann
Trustee

Date: 20/12/24

SUNNYSIDE COMMUNITY GARDENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUNNYSIDE COMMUNITY GARDENS

I report to the trustees on my examination of the financial statements of Sunnyside Community Gardens (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 20 December 2024

SUNNYSIDE COMMUNITY GARDENS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	20,382	5,710	26,092	13,032	1,000	14,032
Charitable activities	4	3,959	67,622	71,581	2,858	75,491	78,349
Other trading activities	5	-	-	-	1,411	-	1,411
Investments	6	-	-	-	81	-	81
Other income	7	908	-	908	-	-	-
Total income		<u>25,249</u>	<u>73,332</u>	<u>98,581</u>	<u>17,382</u>	<u>76,491</u>	<u>93,873</u>
Expenditure on:							
Charitable activities	8	28,046	68,964	97,010	13,135	64,450	77,585
Total expenditure		<u>28,046</u>	<u>68,964</u>	<u>97,010</u>	<u>13,135</u>	<u>64,450</u>	<u>77,585</u>
Net income/(expenditure)		<u>(2,797)</u>	<u>4,368</u>	<u>1,571</u>	<u>4,247</u>	<u>12,041</u>	<u>16,288</u>
Transfers between funds		(140)	140	-	16,131	(16,131)	-
Net movement in funds		<u>(2,937)</u>	<u>4,508</u>	<u>1,571</u>	<u>20,378</u>	<u>(4,090)</u>	<u>16,288</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>47,372</u>	<u>44,980</u>	<u>92,352</u>	<u>26,994</u>	<u>49,070</u>	<u>76,064</u>
Fund balances at 31 March 2024		<u><u>44,435</u></u>	<u><u>49,488</u></u>	<u><u>93,923</u></u>	<u><u>47,372</u></u>	<u><u>44,980</u></u>	<u><u>92,352</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SUNNYSIDE COMMUNITY GARDENS

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		97,338		93,682	
Creditors: amounts falling due within one year	13	<u>(3,415)</u>		<u>(1,330)</u>	
Net current assets			<u>93,923</u>		<u>92,352</u>
The funds of the charity					
Restricted income funds	15		49,488		44,980
Unrestricted funds	16		<u>44,435</u>		<u>47,372</u>
			<u>93,923</u>		<u>92,352</u>

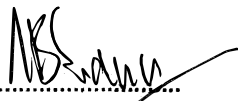
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 20/12/24



A Swann
Trustee

Company registration number 04394724 (England and Wales)

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Sunnyside Community Gardens is a private company limited by guarantee incorporated in England and Wales. The registered office is Sunnyside Ecology Centre, Hazelville Road, London, N19 3LX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	15,182	5,710	20,892	13,032	1,000	14,032
Donated goods and services	5,200	-	5,200	-	-	-
	<u>20,382</u>	<u>5,710</u>	<u>26,092</u>	<u>13,032</u>	<u>1,000</u>	<u>14,032</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Sale of goods	3,959	-	3,959	2,858	-	2,858
Performance related grants	-	67,622	67,622	-	75,491	75,491
	<u>3,959</u>	<u>67,622</u>	<u>71,581</u>	<u>2,858</u>	<u>75,491</u>	<u>78,349</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	1,411
	<u>-</u>	<u>1,411</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	-	81
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	908	-
	<u> </u>	<u> </u>

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	55,417	46,858
Charitable Projects	10,514	11,543
	<u> </u>	<u> </u>
	65,931	58,401
Share of support and governance costs (see note 9)		
Support	29,614	17,860
Governance	1,465	1,324
	<u> </u>	<u> </u>
	97,010	77,585
	<u> </u>	<u> </u>
Analysis by fund		
Unrestricted funds	28,046	13,135
Restricted funds	68,964	64,450
	<u> </u>	<u> </u>
	97,010	77,585
	<u> </u>	<u> </u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	3,822	-
General support costs	9,439	10,780
Light and heat	964	634
Subcontractors	11,320	4,773
Printing, postage and stationery	956	1,673
National Lottery Evaluation	1,913	-
Christmas bonus honorarium	700	-
Charity birthday celebration (gift in kind)	500	-
Governance costs	1,465	1,324
	<u>31,079</u>	<u>19,184</u>
	<u>31,079</u>	<u>19,184</u>
Analysed between:		
Charitable activities	<u>31,079</u>	<u>19,184</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

Expressed as full-time equivalent, the average monthly number of employees during the year was:

	2024	2023
	Number	Number
	3	2
	<u>3</u>	<u>2</u>
	<u>3</u>	<u>2</u>
Employment costs		
	2024	2023
	£	£
Wages and salaries	50,525	46,289
Social security costs	6,877	-
Other pension costs	1,837	569
	<u>59,239</u>	<u>46,858</u>
	<u>59,239</u>	<u>46,858</u>

The charity employs 3 part-time staff comprised of one manager and two gardeners.

There were no employees whose annual remuneration was more than £60,000.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	31,137	-

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,415	1,330

14 Retirement benefit schemes

Defined contribution schemes

	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	1,837	569

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
National Lottery	30,066	69,447	(55,337)	-	44,176	61,507	(65,150)	-	40,533
Lady Goulds Trust	2,077	-	-	(2,077)	-	-	-	-	-
Morris Charitable Trust	4,916	-	-	(4,916)	-	-	-	-	-
Nationwide Foundation	521	-	-	(521)	-	-	-	-	-
Postcode Lottery Funding	4,034	-	-	(4,034)	-	-	-	-	-
Elthorne Pride	50	-	-	(50)	-	-	-	-	-
Coop Grant	1,943	-	(1,975)	32	-	1,115	-	-	1,115
Support	1,611	-	-	(1,611)	-	-	-	-	-
Kickstart Scheme	3,852	1,044	(1,942)	(2,954)	-	-	-	-	-
Cripplegate Foundation 2022	-	5,000	(4,196)	-	804	-	(944)	140	-
Cripplegate Foundation 2023	-	-	-	-	-	5,121	(2,870)	-	2,251
LB Islington - New gates	-	1,000	(1,000)	-	-	-	-	-	-
New Building fund	-	-	-	-	-	5,589	-	-	5,589
	<u>49,070</u>	<u>76,491</u>	<u>(64,450)</u>	<u>(16,131)</u>	<u>44,980</u>	<u>73,332</u>	<u>(68,964)</u>	<u>140</u>	<u>49,488</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

National Lottery: to support volunteer gardeners.

New Building: donations for costs towards the new building.

Cripple Gate Foundation: a grant towards Tuesday supported Gardening.

Co-op Grant: a grant for local cause, i.e. supporting the community garden.

SUNNYSIDE COMMUNITY GARDENS

England & Wales - Charity number 1092031

Accounts

Charity registration number 1092031

Company registration number 04394724 (England and Wales)

SUNNYSIDE COMMUNITY GARDENS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

SUNNYSIDE COMMUNITY GARDENS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

C Bourke
M Bourke
J Crisp
Z Gani
J Pearson
B Pavitt
A Swann
A Weir

Charity number

1092031

Company number

04394724

Registered office

Sunnyside Ecology Centre
Hazelville Road
London
N19 3LX

Independent examiner

Frances Wilde FCCA DChA
Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

SUNNYSIDE COMMUNITY GARDENS

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SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are :

- 1) to provide and maintain a public garden or gardens for the use and benefit of the inhabitants of Islington and others in the interests of social welfare and with the object of improving conditions of life for the said inhabitants;
- 2) to advance public education, particularly in horticultural skills; and
- 3) to promote the enhancement of the environment within North Islington and neighbourhood.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Sunnyside Community Gardens

Chair's Report:

April 2022-March 2023



Our Local Councillors organised for the borough investment panel to replace our old gates after they were stolen.

Overview

2022-23 was a really successful year. In addition to being a year without any Covid Pandemic restrictions, this was the first full financial year of our National Lottery Community Fund Grant “Sunnyside Community Hub” Project. This grant was awarded for a total of £175,174.19 over 3 years and covered the majority of our running costs. In addition to this we also received a £5,000.00 grant from Islington Council’s Community Chest to cover the costs of 30 weeks of Tuesdays Cook & Grow project, a more relaxed day for people who have been referred to us. All this support has allowed us to focus on what we do best, which is creating a welcoming community that provides a wide range of drop-in gardening activities and lunches for volunteers. This has meant that a wide range of people have come together to contribute constructively for our community of Hillrise. This extra input has paid off as we have been attracting higher numbers of volunteers than ever, with a lot of them becoming regular participants.

This funding has also given us the freedom to concentrate on building partnerships and making progress with the new building. We have started putting together funding bids to apply to trust funds as well as planning some fun community fundraising ideas in which volunteers and visitors can participate. This year hasn’t been without its challenges, with the cost of living going up so quickly we were struggling to see how we could afford to deliver this project to the level we wanted. Therefore, we are grateful to the National Lottery for agreeing to an increase in our grant payments of 10% to reflect the increase in the cost of living.

We continue to be open for gardening 4 days a week, each day with a different focus and different community gardener. As well as our manager, we have 3 part time gardeners and in August we recruited a part-time administration assistant who has been invaluable in keeping on top of all the administration whilst our manager concentrates on fundraising and legal issues associated with the new building.

One of our gardeners works a second day to outreach to other charities, groups and organisations, arranging visits and helping with supporting social events at the gardens. With this additional capacity this year we have been able to visit with our volunteers the Harrington charity, that supports students with learning differences to develop life skills, as well as host visits from the Stuart Low Trust (supporting people recovering from mental illness), Meanwhile Gardens, Islington Friends of Parks Forum, and others.

This year we had part of our plant nursery (on the other side of Sunnyside Road) returned to us. For a number of years this land has been used by developers building new flats for Islington Council as part of a project in the land adjacent to our nursery plot. Building work has been delayed considerably by Covid, so we are very pleased to have some of the land back, although it will not be fully restored to us until 2024. Our space had been used to store their materials during the build, but the Glenman Corporation Ltd (the construction company) with the support of Islington Council, are in the process of erecting a new and larger polytunnel for us. This space will give our volunteer gardeners an additional undercover area to shelter in during bad weather. It will also enable volunteers to propagate more plants for use in our gardens and also to raise funds at our monthly plant sale.

The Gardens

With all the work by volunteers and the support of community gardens, Sunnyside Community Gardens continue to improve and are well used by local people. Our space delivers the enclosed Morris family garden, and also nurtures a habitat for nature, enhancing biodiversity and improving the aesthetics of the area. One of our focuses this year has been the improvement of our meadow, and this area has seen a lot of use over the warmer months. All our work helps keep this well-loved space as a community asset for local people.

In addition to the main garden, more of our plant nursery is being returned to us. This is crucial for our ambition to be inclusive. Some of our volunteers, especially people on the autism spectrum are adjusting positively to the quieter environment we can now provide. Developing our nursery will continue to be a priority for us over the next year once the land is fully restored to us and the polytunnel is completed.

We have also been working hard maintaining the Peace Garden in Elthorne Park. This is a formal garden and provides a different gardening experience for our volunteers. For the past couple of years, ducks have nested there and raised 8, then 9 ducklings in subsequent years. This has brought a lot of families into the garden and increased its usage by the public. With the Council's agreement, we have started to naturalise the pond area, by installing plants and a duck house, making this a more attractive area.

Because the gardens are open access 24/7, we have no influence over what happens when we are closed. There has been some anti-social behaviour in the neighbourhoods surrounding the gardens, and sometimes in the garden itself. Our volunteers run a litter pick every morning we are open which keeps the gardens looking good, which in turn reduces the occurrence of vandalism. It is important that we can provide a peaceful, non-threatening space for local residents in a borough which has very high population density, and the surrounding area in particular as it contains a lot of flats and little outdoor family space.

Volunteers

The number of volunteers we were able to work with in the garden increased this year. Each day is made up of both a morning and afternoon session and volunteers can attend either or both.

- The number of days where we ran volunteer gardening increased from 170 last year to 182 this year. Though we were closed for more bank holiday weekends there was an increase in days from last year due to now being open on Sundays.
- The number of volunteer days (a day when an individual volunteer attended for either or both sessions) also increased up from 1205 last year to 1558 this year.
- Lastly the total number of people who came to the garden to do volunteer gardening over the year increased from 116 to 177 this year.

Our volunteer days are led by three different Community Gardeners and each concentrates on different parts of the garden, and each has a different approach. This enables us to reach a wider range of people both in terms of skills, interests and support needs as well as providing variety for volunteers who come more than once a week.

We have run 10 Sunnyside Sunday socials for the community. These monthly events centre on a plant sale, but also sell tea and cake and host a bike repair clinic. At some plant sales (thanks to our community gardener with an additional day a week for events) we have also been able to run seasonal activities, including the hugely popular Easter Egg hunt, Jam making from our plum trees, and Christmas wreath making. Volunteers work all year to produce a wide range of plants for both indoor and outdoor gardeners. Because these events are on the weekend, they allow us to engage with a different segment of the local community and provide an opportunity for the working and volunteering communities to mix. As over half our Trustees are in full time employment, it also gives them an opportunity to engage with the volunteer base.

Volunteer Lunches

One of the things that makes Sunnyside special is our daily lunches, this is a key way that we build connections between people from very different backgrounds, abilities and life experiences. Some of our volunteers like to cook (as well as garden) and these volunteers take turns making a healthy lunch for all the other volunteers. This means that every day everyone sits down and eats together. This develops the community amongst us, and we believe is one reason why we retain loyal volunteers. To encourage inclusion, lunches are vegetarian, and volunteer chiefs work hard to accommodate all the different dietary requirements in our community. This ensures that everyone who wants to can join us for lunch. Many volunteers take left-overs home, or we save food for those who join the sessions in the afternoon. The vegetable garden in the plant nursery, which is cared for by the Tuesday and the Sunday groups, delivers a small amount of produce which gets used in the volunteer lunches. We are also given a fruit and veg box by Kentish Town VegBox in return for being a collection point for their customers. Both of these help greatly with our food bill at a time of rising food prices.

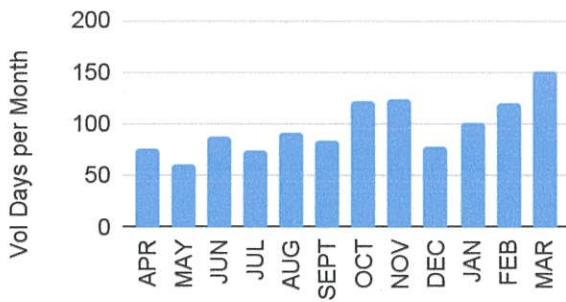
Working with our Community

At the start of the year we took growing out into the community again, with a spring sunflower and nasturtium growing kit give-away. Volunteers were able to put together growing kits of seeds, pots and soil and give them out to over 50 people. People grew the sunflowers at home on the window sills in their flats, and many plants were returned to us (especially from people with no gardens) who were then able to plant them out in our family garden.

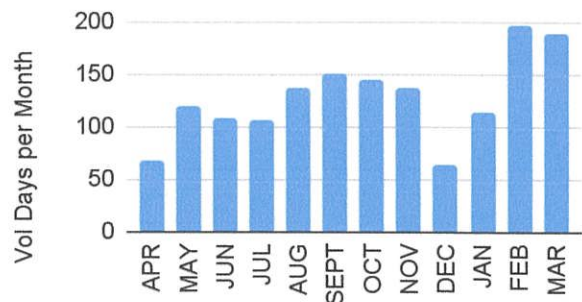
Comparing the last two years

Comparing the tables for volunteer gardener numbers for this and last FY the numbers attending has increased substantially.

Total number of volunteer days per month

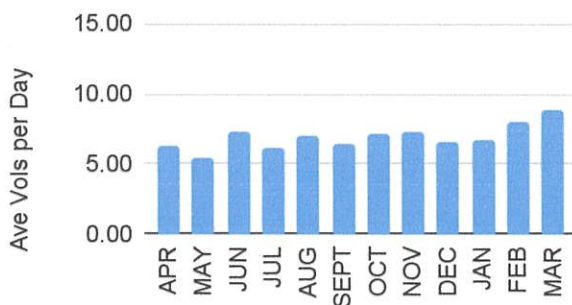


Financial Year 2021-2022

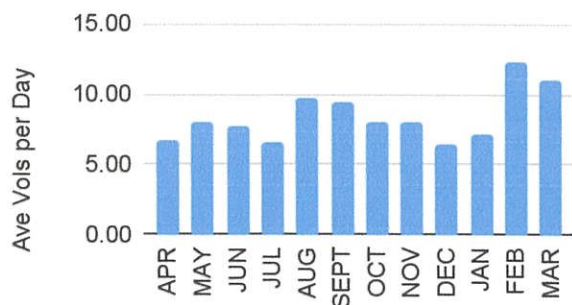


Financial Year 2022-2023

Average Number of Volunteers Per Day Per Month



Financial Year 2021-2022



Financial Year 2022-2023

SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Income for the year was £93,873 (2022: £95,169), of which £76,491 (2022: £71,992) was restricted. Expenditure totalled £77,585 (2022: £61,945). The reserves at the end of the accounting period were general funds £47,372 (2022: £26,994) and restricted reserves £44,980 (2022: £49,070).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated 14 March 2002.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

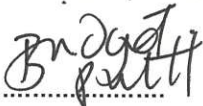
H Wedmore (Resigned 15 May 2023)
C Bourke
M Bourke
J Crisp
Z Gani
J Pearson
B Pavitt
A Swann
A Weir

The trustees are recruited from recommendations of local people with the mix of skills required by the Board.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees delegate the day-to-day management of the charity to a manager.

The trustees' report was approved by the Board of Trustees.



B Pavitt

Trustee

Date: 18th December 2023

SUNNYSIDE COMMUNITY GARDENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUNNYSIDE COMMUNITY GARDENS

I report to the trustees on my examination of the financial statements of Sunnyside Community Gardens (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

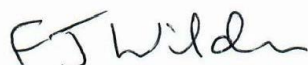
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 18 December 2023

SUNNYSIDE COMMUNITY GARDENS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>						
Donations and legacies	3	13,032	1,000	14,032	9,597	9,597
Charitable activities	4	2,858	75,491	78,349	13,580	85,572
Other trading activities	5	1,411	-	1,411	-	-
Investments	6	81	-	81	-	-
Total income		17,382	76,491	93,873	23,177	95,169
<u>Expenditure on:</u>						
Charitable activities	7	13,135	64,450	77,585	10,465	61,945
Net incoming resources before transfers		4,247	12,041	16,288	12,712	33,224
Gross transfers between funds		16,131	(16,131)	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		20,378	(4,090)	16,288	12,712	33,224
Fund balances at 1 April 2022		26,994	49,070	76,064	14,282	42,840
Fund balances at 31 March 2023		47,372	44,980	92,352	49,070	76,064

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUNNYSIDE COMMUNITY GARDENS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	-		941	
Cash at bank and in hand		93,682		76,395	
		<u>93,682</u>		<u>77,336</u>	
Creditors: amounts falling due within one year	12	<u>(1,330)</u>		<u>(1,272)</u>	
Net current assets			<u>92,352</u>		<u>76,064</u>
Income funds					
Restricted funds	13		44,980		49,070
Unrestricted funds			47,372		26,994
			<u>92,352</u>		<u>76,064</u>

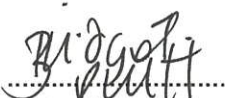
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 18.12.2023


.....
B Pavitt
Trustee

Company registration number 04394724

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Sunnyside Community Gardens is a private company limited by guarantee incorporated in England and Wales. The registered office is Sunnyside Ecology Centre, Hazelville Road, London, N19 3LX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	13,032	1,000	14,032	9,597

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Sales within charitable activities	2,858	13,580
Performance related grants	75,491	71,992
	<u>78,349</u>	<u>85,572</u>
Analysis by fund		
Unrestricted funds	2,858	13,580
Restricted funds	75,491	71,992
	<u>78,349</u>	<u>85,572</u>

5 Other trading activities

	Unrestricted funds 2023 £	Total 2022 £
Fundraising events	1,411	-
	<u>1,411</u>	<u>-</u>

6 Investments

	Unrestricted funds 2023 £	Total 2022 £
Interest receivable	81	-
	<u>81</u>	<u>-</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	46,858	34,981
Charitable Projects	11,543	7,948
	<u>58,401</u>	<u>42,929</u>
Share of support costs (see note 8)	17,860	17,595
Share of governance costs (see note 8)	1,324	1,421
	<u>77,585</u>	<u>61,945</u>
Analysis by fund		
Unrestricted funds	13,135	10,465
Restricted funds	64,450	51,480
	<u>77,585</u>	<u>61,945</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
General support costs	10,780	-	10,780	6,573	-	6,573
Light and heat	634	-	634	372	-	372
Subcontractors	4,773	-	4,773	10,650	-	10,650
Printing, postage and stationery	1,673	-	1,673	-	-	-
Bank and finance charges	-	-	-	-	143	143
Independent Examiner fees	-	1,324	1,324	-	1,278	1,278
	<u>17,860</u>	<u>1,324</u>	<u>19,184</u>	<u>17,595</u>	<u>1,421</u>	<u>19,016</u>
Analysed between Charitable activities	<u>17,861</u>	<u>1,324</u>	<u>19,185</u>	<u>17,595</u>	<u>1,421</u>	<u>19,016</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

Expressed as full-time equivalent, the average monthly number of employees during the year was:

	2023	2022
	Number	Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2023	2022
	£	£
Wages and salaries	46,289	34,680
Other pension costs	569	301
	<u>46,858</u>	<u>34,981</u>
	<u>46,858</u>	<u>34,981</u>

The charity employs 5 part-time staff (2022: 4) comprised of one manager, three gardeners and an administration assistant.

There were no employees whose annual remuneration was more than £60,000.

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	-	941
	<u>-</u>	<u>941</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,330	1,272
	<u>1,330</u>	<u>1,272</u>

SUNNYSIDE COMMUNITY GARDENS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Movement in funds		
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
National Lottery Awards for All	3,665	56,283	(29,882)	30,066	69,447	(55,337)	-	-	44,176
Lady Goulds Trust	5,147	-	(3,070)	2,077	-	-	(2,077)	-	-
Morris Charitable Trust	5,816	-	(900)	4,916	-	-	(4,916)	-	-
Nationwide Foundation	521	-	-	521	-	-	(521)	-	-
Postcode Lottery Funding	11,153	-	(7,119)	4,034	-	-	(4,034)	-	-
Elthorne Pride	50	-	-	50	-	-	(50)	-	-
Coop Grant	595	5,442	(4,094)	1,943	-	(1,975)	32	-	-
Support	1,611	-	-	1,611	-	-	(1,611)	-	-
Kickstart Scheme	-	10,267	(6,415)	3,852	1,044	(1,942)	(2,954)	-	-
Cripplegate Foundation	-	-	-	-	5,000	(4,196)	-	-	804
LB Islington - New gates	-	-	-	-	1,000	(1,000)	-	-	-
	<u>28,558</u>	<u>71,992</u>	<u>(51,480)</u>	<u>49,070</u>	<u>76,491</u>	<u>(64,450)</u>	<u>(16,131)</u>	<u>(16,131)</u>	<u>44,980</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

(Continued)

National Lottery Awards for All: Funding for staffing, renovation of the pond and to erect new fences.

Lady Goulds Trust: Tuesday Cook and Grow for people in the community who need more support to access community gardening.

Morris Charitable Trust: one-off Covid relief grant.

Nationwide Foundation: Horticulture Therapy Project.

Skipton Building Society: New furniture for Portacabin

Postcode Lottery Funding: running Monday 'Green Gym' community gardening and Friday community gardens drop-ins for local people.

Co-op Grant: a grant for local cause, i.e. supporting the community garden.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by: Current assets/ (liabilities)	46,372	45,980	92,352	26,994	49,070	76,064
	<u>46,372</u>	<u>45,980</u>	<u>92,352</u>	<u>26,994</u>	<u>49,070</u>	<u>76,064</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

SUNNYSIDE COMMUNITY GARDENS

England & Wales - Charity number 1092031

Accounts

Charity registration number 1092031

Company registration number 04394724 (England and Wales)

SUNNYSIDE COMMUNITY GARDENS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

SUNNYSIDE COMMUNITY GARDENS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Wedmore C Bourke M Bourke J Crisp Z Gani J Pearson B Pavitt A Swann A Weir
Charity number	1092031
Company number	04394724
Registered office	Sunnyside Ecology Centre Hazelville Road London N19 3LX
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF

SUNNYSIDE COMMUNITY GARDENS

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Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 17

SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are :

- 1) to provide and maintain a public garden or gardens for the use and benefit of the inhabitants of Islington and others in the interests of social welfare and with the object of improving conditions of life for the said inhabitants;
- 2) to advance public education, particularly in horticultural skills; and
- 3) to promote the enhancement of the environment within North Islington and neighbourhood.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Sunnyside Community Gardens

Chairs Report: April 2021-April 2022



Monday Volunteers in the Peace Garden

Overview

This has been a year of recovery and returning to “normal” for Sunnyside Community Gardens after the COVID/ Pandemic. This was the first 12 months since the pandemic started without lockdowns and all restrictions on association were lifted by July 2021. This is reflected in the participation numbers which took a while to build but increased across the year.

We were successful in bidding for a National Lottery Community Fund Grant of £175,174.19 over 3 years for the “Sunnyside Community Hub” Project. The first payment was received in June 2021 and we started working on it in August 2021. We developed the popular monthly ‘Sunday Social and Plant Sale’ on the first Sunday of the month. We have started redevelopment of our plant nursery despite building work on the site next door taking half of its land. Also we have made significant progress on the project to erect a new permanent building with the support of Cooke Fawcett Architects who developed initial drawings for us pro-bono.

People

As a result of the National Lottery Funding, we recruited an additional Community Gardener in July and were able to open for gardening on four days a week. This took our staff up to 4PT:

- A manager (3/5 FTE), funded by the National Lottery (Anna Portch)
- Three Community Gardeners (1FTE) four days a week funded by the National Lottery and one day funded by Lady Gould's Charity (Esther Coles, Noam Hollander and Robert Bradshaw)
- We also had occasional assistance with book-keeping and administration (Adrian Cahill)

With the support of the Small Charity Coalition we were able to host two KickStart trainees this year (Rubyray Gallardo-Jones and Zakiya Byer), who were a great addition to our team.

We spent our donation from the Co-op shop and their customers on Picnic benches, plants and being able to run the Tuesday Cook and Grow group continuously between grants.

We successfully completed our grant with the Postcode Lottery which funded our Monday and Friday drop in volunteer gardening before the National Lottery.

From September 2021, Sunnyside was open four days a week for volunteer gardening, up from three days a week previously.

Thanks to the National Lottery we had more capacity to host visiting groups to come for one-off days or reciprocal visits. We were able to adapt to the needs of the organisations and participants.

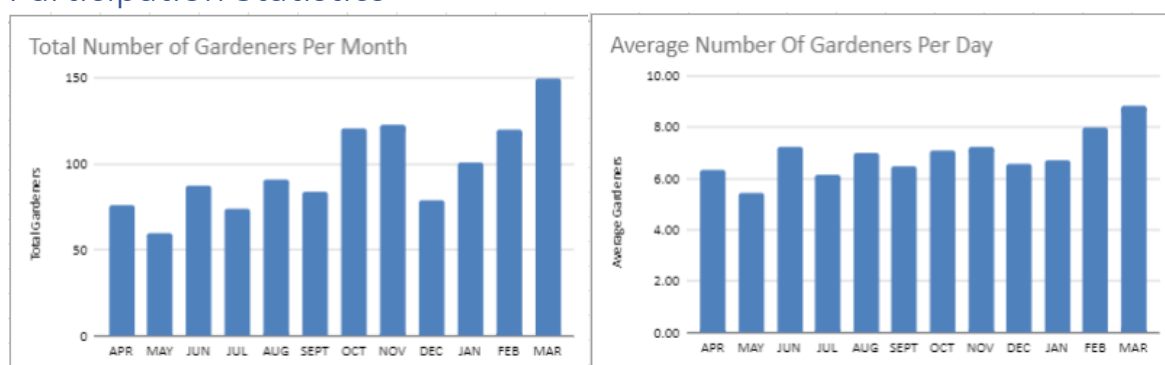
A significant event in terms of our people this year was that Anna, our manager, had major surgery at the end of November 2021. While she has fully recovered, she was off work for longer than anticipated (two months) and needed a staggered return which was a lot slower than planned. The trustees and community gardeners managed the day to day running of the gardens, but any capacity for fundraising for our proposed new building was delayed until she returned.

Volunteers

We ran 172 volunteer gardening days each made up of both a morning and afternoon session. Volunteers come to both or either session and we delivered a total of 1205 volunteer days. The sessions are led by three different Community Gardeners and each concentrates on different parts of the garden, and each has a different approach. This enables us to reach a wider range of people both in terms of skills and interests and provides variety for volunteers who come more than once a week.

We have run 10 Sunnyside Socials for the community. These monthly events centre on a plant sale, but also have tea and cake, a bike repair clinic. The plant sale has a wide range of plants for both indoor and outdoor gardeners. Because these events are on the weekend, they allow us to engage with a different segment of the local community, and provide an opportunity for the working and volunteering communities to mix. As over half our Trustees are in full time employment, it also gives them an opportunity to engage with the volunteer base.

Participation Statistics



Volunteer Lunches

We have provided an estimated 803 volunteer lunches. We offer lunch to all our volunteers (cooked by different volunteers), and roughly 2/3 of people who volunteer will participate. All lunches are vegetarian, and accommodate allergies, intolerances and dietary requirements to ensure that everyone can eat who wants to. Left-overs are packed up in take-away boxes and volunteers take these boxes home. We also have a small vegetable garden in the plant nursery, which is cared for by the Cook and Grow and the Sunday group and the small amount of produce also gets used in the volunteer lunches. We are also a food bank referral centre for the local food bank so we can discreetly help people who are struggling with food insecurity.

The Gardens

Sunnyside Community Gardens are looking good and are well used. Our work nurtures a habitat for nature, enhances biodiversity and improves the aesthetics of the area. It also helps keep this space as a community asset for local people. Because the gardens are open access 24/7, we have no influence over what happens at night or the days we are closed, however we are able to remove any evidence of anti-social behaviour which then reduces its occurrence and keeps the gardens accessible to all.

In addition to the main garden, we also have a small plant nursery on the other side of Sunnyside Road. This space was an area that we had used for over 20 years, but half of it has now become a building site for new council-built flats on the neighbouring plot. This means our plant nursery space has been greatly reduced. This is a challenge as it is the only part of our garden that is closed off, and some of our volunteers especially those on the Autism spectrum struggle being in a space with the general public so the plant nursery is really important for our more Therapeutic Horticultural work.

Despite the challenges with this we have persisted working with the council to manage this reduction of the size of a key part of our site and liaised with builders to facilitate their work and ours. While the size of our site has reduced, both the Tuesday and Sunday groups are still using it regularly and with the input of the additional community gardeners have increased what it produces in terms of plants and vegetables. As recognition for the delay in

completion of the building, the council have agreed to level the land they are returning to us and are also going to erect a new polytunnel for us.

We also garden in the Peace Garden in Elthorne Park, giving our volunteers the opportunity to learn more formal gardening skills. This space also continues to improve, and this year we have a volunteer with planting design experience who is working with our community gardener on a long-term project to revive the planting in the peace garden.

Working with our Community

At the start of the year we took growing out into the community, with a spring sunflower and nasturtium growing kit give-away. With the additional capacity of the gardening groups days volunteers were able to put together sunflower seed growing kits of seeds, pots and soil and give them out to over 100 people. People grew the sunflowers at home on the window sills in their flats, and many plants were returned to us so they could be planted in our family garden. Volunteers worked one-on-one with some families, supporting them to plant their sunflowers in our garden.



Volunteers made a model of our new building

SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

Income for the year was £95,169 (2021: £48,147), of which £71,992 (2021: £33,163) was restricted. Expenditure totalled £61,945 (2021: £36,987). The reserves at the end of the accounting period were general funds £26,994 (2021: £14,282) and restricted reserves £49,070 (2021: £28,558).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated 14 March 2002.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

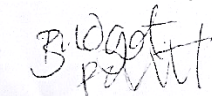
H Wedmore
C Bourke
M Bourke
J Crisp
Z Gani
J Pearson
B Pavitt
A Swann
A Weir

The trustees are recruited from recommendations of local people with the mix of skills required by the Board.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees delegate the day-to-day management of the charity to a manager.

The trustees' report was approved by the Board of Trustees.



B Pavitt
Trustee

Date: 21/12/2022

SUNNYSIDE COMMUNITY GARDENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUNNYSIDE COMMUNITY GARDENS

I report to the trustees on my examination of the financial statements of Sunnyside Community Gardens (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).


Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 21 December 2022

SUNNYSIDE COMMUNITY GARDENS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	Notes	2022	2022	2022	2021	2021
		£	£	£	£	£
Income from:						
Donations and legacies	3	9,597	-	9,597	74	74
Charitable activities	4	13,580	71,992	85,572	10,324	43,487
Other trading activities	5	-	-	-	4,586	4,586
Total income		<u>23,177</u>	<u>71,992</u>	<u>95,169</u>	<u>14,984</u>	<u>48,147</u>
Expenditure on:						
Charitable activities	6	10,465	51,480	61,945	22,233	36,987
Net income for the year/ Net movement in funds		12,712	20,512	33,224	(7,249)	11,160
Fund balances at 1 April 2021		14,282	28,558	42,840	21,531	31,680
Fund balances at 31 March 2022		<u>26,994</u>	<u>49,070</u>	<u>76,064</u>	<u>14,282</u>	<u>42,840</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUNNYSIDE COMMUNITY GARDENS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	10	941		-	
Cash at bank and in hand		76,394		44,011	
		<u>77,335</u>		<u>44,011</u>	
Creditors: amounts falling due within one year					
	11	(1,272)		(1,170)	
Net current assets			<u>76,063</u>		<u>42,841</u>
Income funds					
Restricted funds	12		49,070		28,558
Unrestricted funds			26,994		14,282
			<u>76,064</u>		<u>42,840</u>

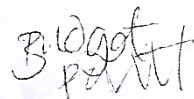
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21/12/2022



B Pavitt
Trustee

Company Registration No. 04394724

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Sunnyside Community Gardens is a private company limited by guarantee incorporated in England and Wales. The registered office is Sunnyside Ecology Centre, Hazelville Road, London, N19 3LX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	9,597	74

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Sales within charitable activities	13,580	10,324
Performance related grants	71,992	33,163
	<u>85,572</u>	<u>43,487</u>
Analysis by fund		
Unrestricted funds	13,580	10,324
Restricted funds	71,992	33,163
	<u>85,572</u>	<u>43,487</u>

5 Other trading activities

	Total	Unrestricted funds
	2022 £	2021 £
Fundraising events	-	4,586
	<u>-</u>	<u>4,586</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	34,981	9,600
Charitable Projects	7,948	5,154
	<u>42,929</u>	<u>14,754</u>
Share of support costs (see note 7)	17,595	21,063
Share of governance costs (see note 7)	1,421	1,170
	<u>61,945</u>	<u>36,987</u>
Analysis by fund		
Unrestricted funds	10,465	22,233
Restricted funds	51,480	14,754
	<u>61,945</u>	<u>36,987</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
General support costs	6,573	-	6,573	3,964	-	3,964
Light and heat	372	-	372	1,429	-	1,429
Subcontractors	10,650	-	10,650	15,000	-	15,000
Printing, postage and stationery	-	-	-	669	-	669
Bank and finance charges	-	143	143	-	-	-
Independent Examiner fees	-	1,278	1,278	-	1,170	1,170
	<u>17,595</u>	<u>1,421</u>	<u>19,016</u>	<u>21,062</u>	<u>1,170</u>	<u>22,232</u>
Analysed between Charitable activities	<u>17,595</u>	<u>1,421</u>	<u>19,016</u>	<u>21,063</u>	<u>1,170</u>	<u>22,233</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Expressed as full-time equivalent, the average monthly number of employees during the year was:

	2022	2021
	Number	Number
	2	1
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	34,680	9,600
Other pension costs	301	-
	<u> </u>	<u> </u>
	<u>34,981</u>	<u>9,600</u>

In the 2021 signed accounts, employment costs were included within charitable expenditure.

The charity employs 1 part-time Garden Manager and 3 part-time Community Gardeners.

There were no employees whose annual remuneration was more than £60,000.

10 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Prepayments and accrued income	941	-
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,272	1,170
	<u> </u>	<u> </u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
National Lottery Awards for All	3,965	-	(300)	3,665	56,283	(29,882)	30,066
Lady Goulds Trust	-	8,670	(3,523)	5,147	-	(3,070)	2,077
Morris Charitable Trust	5,613	2,500	(2,297)	5,816	-	(900)	4,916
Nationwide Foundation	521	-	-	521	-	-	521
Postcode Lottery Funding	-	18,887	(7,734)	11,153	-	(7,119)	4,034
Elthorne Pride	50	-	-	50	-	-	50
Coop Grant Support	-	595	-	595	5,442	(4,094)	1,943
Kickstart Scheme	-	2,511	(900)	1,611	-	-	1,611
	-	-	-	-	10,267	(6,415)	3,852
	<u>10,149</u>	<u>33,163</u>	<u>(14,754)</u>	<u>28,558</u>	<u>71,992</u>	<u>(51,480)</u>	<u>49,070</u>

National Lottery Awards for All: Funding for staffing, renovation of the pond and to erect new fences.

Lady Goulds Trust: Tuesday Cook and Grow for people in the community who need more support to access community gardening.

Morris Charitable Trust: one-off Covid relief grant.

Nationwide Foundation: Horticulture Therapy Project.

Skipton Building Society: New furniture for Portacabin

Postcode Lottery Funding: running Monday 'Green Gym' community gardening and Friday community gardens drop-ins for local people.

Co-op Grant: a grant for local cause, i.e. supporting the community garden.

Kickstart scheme: Funding for staffing under the government kickstart scheme.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/ (liabilities)	26,994	49,070	76,064	14,283	28,558	42,841
	<u>26,994</u>	<u>49,070</u>	<u>76,064</u>	<u>14,283</u>	<u>28,558</u>	<u>42,841</u>
	<u><u>26,994</u></u>	<u><u>49,070</u></u>	<u><u>76,064</u></u>	<u><u>14,283</u></u>	<u><u>28,558</u></u>	<u><u>42,841</u></u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

SUNNYSIDE COMMUNITY GARDENS

England & Wales - Charity number 1092031

Accounts

Charity Registration No. 1092031

Company Registration No. 04394724 (England and Wales)

SUNNYSIDE COMMUNITY GARDENS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



SUNNYSIDE COMMUNITY GARDENS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Wedmore C Bourke M Bourke J Crisp Z Gani J Pearson B Pavitt A Swann A Weir
Charity number	1092031
Company number	04394724
Registered office	Sunnyside Ecology Centre Hazelville Road London N19 3LX
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF

SUNNYSIDE COMMUNITY GARDENS

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Trustees' report	1 - 3
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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are :

- 1) to provide and maintain a public garden or gardens for the use and benefit of the inhabitants of Islington and others in the interests of social welfare and with the object of improving conditions of life for the said inhabitants;
- 2) to advance public education, particularly in horticultural skills; and
- 3) to promote the enhancement of the environment within North Islington and neighbourhood.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This has been a truly challenging year due to Covid19 and how it has impacted the community in which we are based. We have, however, been able to support our community and volunteers as well as maintain the gardens throughout the lockdown.

We were able to do this due to the support of the two grant-giving bodies: The Postcode Lottery and the Lady Gould's Trust, who continued to support us through the lockdowns. This meant that we had staff available three days a week during 2020-21.

Thanks to the Postcode Lottery we confirmed that a community gardener would run gardening sessions every Monday and Friday. On Mondays he ran our popular Green Gym. This is a day where a wide range of people do gardening to improve fitness and combat isolation by socialising outside. On Fridays he also ran our drop-in gardening day, where a wide range of local people come to maintain Sunnyside Community Gardens for the general public. On Tuesdays, thanks to Lady Gauld's Trust, we confirmed that a second gardener would run "Cook and Grow" for people in the community who need more support to access community gardening.

Our aim for the year had been to increase the number of volunteers we worked with but with the ongoing lockdowns we had to modify our plans. Due to us having many volunteers who were vulnerable, we made the difficult decision to stop volunteer gardening during the national lockdowns. Our staff continued to come in and maintain the gardens, this was necessary as the gardens were more heavily used than ever before, especially by families who lived in nearby flats who were home schooling their children. Many local people told us how having Sunnyside was a lifeline when they couldn't travel or send their children to school.

We also worked hard to keep in touch with our volunteers, many of whom lived on their own and therefore were particularly isolated during lockdown. We had zoom meetings and sent postcards out to everyone. People walked through Sunnyside for their exercise and send photos of the gardens to the large WhatsApp group. We also started 'growing at home' activities. It started casually with people sharing photos of their house plants on social media and by sending emails. Then we had a 'Carrot Top Growing' competition which ended up with carrot tops in costumes or on exotic holidays, which cheered us all up from our own homes.

SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

One of the gardeners then organised a chilli growing project, where we sent chilli growing packs (with soil, pots and seeds) out to our volunteers so that they could grow many different types of chillies at home. The gardener also made and posted you-tube tutorials for volunteers to follow.

As the first lockdown started, a local mural artist offered to paint our portacabin (see picture). She chose images of plants at Sunnyside representing the four seasons. It gave a splash of colour and was appreciated by volunteers and users of the garden.

We opened up to volunteers whenever we were able to, starting with scheduling people for one-on-one gardening sessions with the community gardeners. When we were allowed to meet up outside in groups of six, we organised for five volunteers and one gardener. This all involved pre-booking and scheduling, but meant that we were at last able to get back into the garden together and give some proper love to the garden after only being able to do the bare minimum for so long. This was especially needed when it was getting so much use. To be able to come back safely we have had to take on Covid safety procedures. No longer were we able to all squeeze together in the portacabin when it poured down with rain. We have had to stay outside together in all sorts of weather, maintain social distancing and wear masks when we went inside. We still had lunch together but everyone sat two meters apart and everything touched was washed and sterilised.

The new regulations meant that it was impossible for us to accommodate everyone, as without a suitable indoor space we were unable to maintain a safe socially distance inside our cramped portacabin. As it was necessary to stay outside, people with limited mobility and dependant on minibuses couldn't pop home to warm up or get dry and so were no longer able to come. This meant that we have had to stop our art therapy with one of our long term volunteers, and also his support worker. This was a sad pause to many years of therapeutic horticulture for people who need one-on-one support at Sunnyside. We decided as a community that we needed to fundraise for a new building especially designed to accommodate people with additional needs. We worked with volunteers and regular visitors to discuss what we would need in a new building.

Financial review

Income for the year was £48,147 (2020: £29,438), of which 33,163 (2020: £10,274) was restricted. Expenditure total £36,987 (2020: £56,896). The reserves at the end of the accounting period were general funds 14,282 (2020: £21,531) and restricted reserves £28,558 (2020: £10,149).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee incorporated 14 March 2002.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Wedmore
C Bourke
M Bourke
J Crisp
Z Gani
J Pearson
B Pavitt
A Swann
A Weir

SUNNYSIDE COMMUNITY GARDENS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

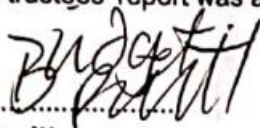
(CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

The trustees are recruited from recommendations of local people with the mix of skills required by the Board.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees delegate the day-to-day management of the charity to a manager.

The trustees' report was approved by the Board of Trustees.



.....
B Pavitt

Trustee

Dated: 26th January 2022

SUNNYSIDE COMMUNITY GARDENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUNNYSIDE COMMUNITY GARDENS

I report to the trustees on my examination of the financial statements of Sunnyside Community Gardens (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 26 January 2022

SUNNYSIDE COMMUNITY GARDENS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	3	74	-	74	850	-	850
Charitable activities	4	10,324	33,163	43,487	10,324	10,274	20,598
Other trading activities	5	4,586	-	4,586	7,990	-	7,990
Total income		<u>14,984</u>	<u>33,163</u>	<u>48,147</u>	<u>19,164</u>	<u>10,274</u>	<u>29,438</u>
Expenditure on:							
Charitable activities	6	22,233	14,754	36,987	26,683	30,213	56,896
Gross transfers between funds		-	-	-	(2,883)	2,883	-
Net (expenditure)/income for the year/ Net movement in funds		(7,249)	18,409	11,160	(10,402)	(17,056)	(27,458)
Fund balances at 1 April 2020		<u>21,531</u>	<u>10,149</u>	<u>31,680</u>	<u>31,933</u>	<u>27,205</u>	<u>59,138</u>
Fund balances at 31 March 2021		<u><u>14,282</u></u>	<u><u>28,558</u></u>	<u><u>42,840</u></u>	<u><u>21,531</u></u>	<u><u>10,149</u></u>	<u><u>31,680</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUNNYSIDE COMMUNITY GARDENS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		-		1,000
Current assets					
Cash at bank and in hand		44,010		31,821	
Creditors: amounts falling due within one year	11	(1,170)		(1,141)	
Net current assets			42,840		30,680
Total assets less current liabilities			42,840		31,680
Income funds					
Restricted funds	12		28,558		10,149
Unrestricted funds			14,282		21,531
			42,840		31,680

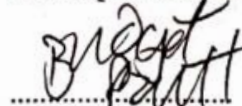
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on



B Pavitt
Trustee

26th Jan 2022

Company Registration No. 04394724

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Sunnyside Community Gardens is a private company limited by guarantee incorporated in England and Wales. The registered office is Sunnyside Ecology Centre, Hazelville Road, London, N19 3LX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	nil on land, 2% straight line on buildings
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	74	850

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Sales within charitable activities	10,324	10,324
Performance related grants	33,163	10,274
	<u>43,487</u>	<u>20,598</u>
Analysis by fund		
Unrestricted funds	10,324	10,324
Restricted funds	33,163	10,274
	<u>43,487</u>	<u>20,598</u>

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	4,586	7,990
	<u>4,586</u>	<u>7,990</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Charitable Projects	14,754	30,213
Share of support costs (see note 7)	21,063	25,530
Share of governance costs (see note 7)	1,170	1,153
	<u>36,987</u>	<u>56,896</u>
Analysis by fund		
Unrestricted funds	22,233	26,683
Restricted funds	14,754	30,213
	<u>36,987</u>	<u>56,896</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
General support costs	3,965	-	3,965	8,445	-	8,445
Light and heat	1,429	-	1,429	437	-	437
Subcontractors	15,000	-	15,000	14,290	-	14,290
Water rates, printing, postage and stationery	669	-	669	2,358	-	2,358
Independent Examiner fees	-	1,170	1,170	-	1,153	1,153
	<u>21,063</u>	<u>1,170</u>	<u>22,233</u>	<u>25,530</u>	<u>1,153</u>	<u>26,683</u>
Analysed between Charitable activities	<u>21,063</u>	<u>1,170</u>	<u>22,233</u>	<u>25,530</u>	<u>1,153</u>	<u>26,683</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Employees

There were no employees during the year.

10 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2020	1,000
Disposals	(1,000)
	<u> </u>
Carrying amount	
At 31 March 2021	-
	<u> </u>
At 31 March 2020	<u>1,000</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,170</u>	<u>1,141</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Awards for All	9,278	-	(5,313)	-	3,965	-	(300)	3,665
Lady Goulds Trust	-	-	-	-	-	8,670	(3,523)	5,147
Morris Charitable Trust	13,334	5,000	(12,721)	-	5,613	2,500	(2,297)	5,816
Nationwide Foundation	4,481	-	(3,960)	-	521	-	-	521
Skipton Building society	112	4,915	(6,405)	1,378	-	-	-	-
Postcode Lottery Funding	-	-	-	-	-	18,887	(7,734)	11,153
Elthorne Pride	-	350	(300)	-	50	-	-	50
Coop Grant	-	9	(1,514)	1,505	-	595	-	595
Support	-	-	-	-	-	2,511	(900)	1,611
	<u>27,205</u>	<u>10,274</u>	<u>(30,213)</u>	<u>2,883</u>	<u>10,149</u>	<u>33,163</u>	<u>(14,754)</u>	<u>28,558</u>

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

(Continued)

Awards for All: Renovate the pond and erect new fences

Lady Goulds Trust: Tuesday Cook and Grow for people in the community who need more support to access community gardening.

Morris Charitable Trust: one-off Covid relief grant.

Nationwide Foundation: Horticulture Therapy Project.

Skipton Building Society: New furniture for Portacabin.

Postcode Lottery Funding: running Monday 'Green Gym' community gardening and Friday community gardens drop-ins for local people.

Co-op Grant: a grant for local cause ie supporting the community garden.

SUNNYSIDE COMMUNITY GARDENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	-	-	-	1,000	-	1,000
Current assets/ (liabilities)	14,283	28,558	42,841	20,531	10,149	30,680
	<u>14,283</u>	<u>28,558</u>	<u>42,841</u>	<u>21,531</u>	<u>10,149</u>	<u>31,680</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).