



(Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended 30 September 2020

Charity Number 1154190

Company Number 05472105

Sustainable Living Initiative

Financial Statements

For the Year Ended 30 September 2020

Contents	Page
Report of the Directors	3
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

Structure, governance and management

Sustainable Living Initiative is a company limited by guarantee, and became a charity on 14 October 2013.

The directors of the company are also the charity trustees for the purposes of charity law. All Directors give their time voluntarily, and receive no benefits from the charity. The directors are recruited from the members (some of whom are allotment plot holders as well), and are appointed at a meeting of the directors.

Objectives and Activities

The aim of the SLI is to improve the quality of life for individuals and communities through better health, environmental activities and training.

We do this by providing outdoor activities that are currently centered on growing fruit and vegetables, horticulture and cooking training courses, herbs, bees and forest gardening in an environmentally sensitive manner.

A review of the past year, and plans for the future year are considered by the directors each year to review all key activities and the benefits they have brought to the residents of Norwich and beyond who are members of Sustainable Living Initiative, or those who have participated in training provided by the charity, or visited its website for advice. These reviews help ensure that our objectives and activities remain focused on our stated purposes and are to the benefit of the public.

Achievements and Performance

Our membership number increased slightly during the COVID-19 lockdown as more people wanted to start growing fruit and vegetables. Despite the lockdown, we continued providing seeds, plants and advice to our members and kept our gardens open. Our volunteering work in the community gardens including looking after our bee hives continued while maintaining social distance. Through our website, Facebook and monthly newsletters, we maintained good communications with our members.

We also had to be innovative when we could not get into our office which is in a Community Centre; we used to cook meals for our volunteers and run cooking and food preserving training at the Centre. As a result, we had to work from home and had to cancel all our planned activities due to COVID-19. So we started making gardening videos and having fortnightly zoom training sessions during the busy growing season. Members were also using online facilities to plan and organise regular activities in our community gardens while strictly following the government's COVID-19 regulations.

One of the main social activities in our community gardens is weekly and monthly food-sharing where volunteers get a home-cooked lunch prepared using fresh produce from our garden. Due to COVID-19, we have been unable to continue this activity. Members still come in a small group and carry out essential tasks but the delight of sharing a home-cooked meal is missing.

Future Plans

In view of the departure of the founder and programme manager at the end of October 2020, a new management structure has been developed. Under this arrangement, trustees will

organise and manage activities in our community gardens along with our members and corporate volunteers. A part-time office manager will manage the day to day administrative tasks and book-keeping. Our accountant, Triple Bottom Line Accounting, is taking care of preparing our accounts and reporting to the Companies House, Charity Commission and HMRC.

Financial Review

Income for the year was £35985 of which 58% was from grant and donations and rest was from our plot rental including membership, produce sale and Suma Coop income. During this period, we received a grant from the Tudor Trust and donations from the Virgin Money Foundation and individuals.

Our total expenditure for the same period was £37512; nearly two-thirds of our total expenditure was related to overheads including salaries, office rent, accounts and telephone and internet. The rest of the expenditure was on land rent, garden maintenance, training, seeds and plants, small tools and Suma Coop.

As the income from our plot rental including membership fees and allotment sales is far from adequate to cover our basic core costs, we will continue to rely on grants and donations to carry out our charitable activities in the foreseeable future.

Acknowledgement

After sixteen years this is my last report as SLI Secretary and Programme Manager. I would like to thank all our members and trustees past and present for their hard work and support in keeping the charity functioning and fulfilling its objectives.

On behalf of SLI, I would like to thank the Tudor Trust, Virgin Money and an individual donor for supporting our work by providing grants and donations. Our thanks also go to volunteers from AVIVA and GoodGym.

Sustainable Living Initiative

Report of the Directors

For the Year Ended 30 September 2020

Reference and administrative information

Charity Name:	Sustainable Living Initiative
Charity Registration Number:	1154190
Company Registration Number:	05472105
Registered office and operational address:	Marlpit Community Centre Hellesdon Road Norwich NR6 5EG

Directors

P Medhurst
Paul Nicholson
Rochelle Wilson, Chair
Anne Marie Steward
Steve Watson
Viji Moorthie
Rose Baulcombe

Secretary

M Pant

Sustainable Living Initiative
Independent Examiners Report to the Trustees
For the year ended 30 September 2020

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiners 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Triple Bottom Line Accounting Limited
The Enterprise Centre
University of East Anglia
Norwich
Norfolk
NR4 7TJ

17 November 2020

Sustainable Living Initiative
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Income and endowments from:					
Donations and legacies	2	-	21,045	21,045	25,770
Charitable activities	3	6,283	-	6,283	4,085
Other trading activities	4	8,649	-	8,649	4,834
Total		14,932	21,045	35,977	34,689
Expenditure on:					
Charitable activities	5/6	(17,179)	(20,333)	(37,512)	(36,057)
Total		(17,179)	(20,333)	(37,512)	(36,057)
Net income/expenditure		(2,247)	712	(1,535)	(1,368)
Reconciliation of funds					
Total funds brought forward		7,786	20,936	28,722	30,090
Total funds carried forward		5,539	21,648	27,187	28,722

Sustainable Living Initiative
Statement of Financial Position
As at 30 September 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	11	65,701	71,966
		<u>65,701</u>	<u>71,966</u>
Current assets			
Cash at bank and in hand		14,657	10,219
		<u>14,657</u>	<u>10,219</u>
Creditors: amounts falling due within one year	12	(671)	(963)
Net current assets		<u>13,986</u>	<u>9,256</u>
Total assets less current liabilities		<u>79,687</u>	<u>81,222</u>
Creditors: amounts falling due after more than one year	13	(52,500)	(52,500)
Net assets		<u>27,187</u>	<u>28,722</u>
The funds of the charity			
Restricted income funds	14	21,648	20,937
Unrestricted income funds	14	5,539	7,785
Total funds		<u>27,187</u>	<u>28,722</u>

For the year ended 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:



.....
Rochelle Wilson
Trustee

17 November 2020

Sustainable Living Initiative
Notes to the Financial Statements
For the year ended 30 September 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Sustainable Living Initiative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2020	2019
	£	£
Restricted funds		
Grants received	21,045	25,770
	<u>21,045</u>	<u>25,770</u>

3. Income from charitable activities

	2020	2019
	£	£
Unrestricted funds		
<i>Marlpit Community Garden</i>		
Income from charitable activities	6,283	4,085
	<u>6,283</u>	<u>4,085</u>

4. Income earned from other activities

	2020	2019
	£	£
Unrestricted funds		
open days & allotment sales	735	1,125
Other Activities	7,914	3,709
	<u>8,649</u>	<u>4,834</u>

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2020

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Marlpit Community Garden	13,901	20,333	34,234	29,513
Allotments	-	-	-	2,706
Gardening Training	-	-	-	250
Support costs	3,278	-	3,278	3,588
	<u>17,179</u>	<u>20,333</u>	<u>37,512</u>	<u>36,057</u>

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2020	2019
	£	£	£	£
Support costs				
Marlpit Community Garden	34,234	3,278	37,512	33,101
Allotments	-	-	-	2,706
Gardening Training	-	-	-	250
	<u>34,234</u>	<u>3,278</u>	<u>37,512</u>	<u>36,057</u>

7. Analysis of support costs

	2020	2019
	£	£
Marlpit Community Garden		
Office Costs	2,529	2,823
Governance costs	749	765
	<u>3,278</u>	<u>3,588</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of owned fixed assets	6,264	6,264
Accountancy fees	749	765

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2020

9. Staff costs and emoluments

Total staff costs for the year ended 30 September 2020 were:

	2020	2019
	£	£
Salaries and wages	12,419	12,202
	<u>12,419</u>	<u>12,202</u>

10. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2019
	£	£	£
Income and endowments from:			
Donations and legacies	770	25,000	25,770
Charitable activities	4,085	-	4,085
Other trading activities	4,834	-	4,834
Total	<u>9,689</u>	<u>25,000</u>	<u>34,689</u>
Expenditure on:			
Charitable activities	(13,943)	(22,114)	(36,057)
Total	<u>(13,943)</u>	<u>(22,114)</u>	<u>(36,057)</u>
Net income/expenditure	(4,254)	2,886	(1,368)
Reconciliation of funds			
Total funds brought forward	12,039	18,051	30,090
Total funds carried forward	<u>7,785</u>	<u>20,937</u>	<u>28,722</u>

11. Tangible fixed assets

Cost or valuation	Land and Buildings	Allotment and facilities	Total
	£	£	£
At 01 October 2019	52,500	62,639	115,139
At 30 September 2020	<u>52,500</u>	<u>62,639</u>	<u>115,139</u>
Depreciation			
At 01 October 2019	-	43,174	43,174
Charge for year	-	6,264	6,264
At 30 September 2020	<u>-</u>	<u>49,438</u>	<u>49,438</u>
Net book values			
At 30 September 2020	<u>52,500</u>	<u>13,201</u>	<u>65,701</u>
At 30 September 2019	<u>52,500</u>	<u>19,465</u>	<u>71,965</u>

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2020

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	671	963
	<u>671</u>	<u>963</u>

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

	2020	2019
	£	£
Other Loan	52,500	52,500
	<u>52,500</u>	<u>52,500</u>

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	52,500	52,500
	<u>52,500</u>	<u>52,500</u>

14. Movement in funds

Unrestricted Funds

	Balance at 01/10/2019	Incoming resources	Outgoing resources	Balance at 30/09/2020
	£	£	£	£
<i>General</i>				
General	7,786	14,932	(17,179)	5,539
	<u>7,786</u>	<u>14,932</u>	<u>(17,179)</u>	<u>5,539</u>

Unrestricted Funds - Previous year

	Balance at 01/10/2018	Incoming resources	Outgoing resources	Balance at 30/09/2019
	£	£	£	£
<i>General</i>				
General	12,039	9,689	(13,943)	7,785
	<u>12,039</u>	<u>9,689</u>	<u>(13,943)</u>	<u>7,785</u>

Purpose of unrestricted Funds

General

No purpose

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2020

Restricted Funds

	Balance at 01/10/2019	Incoming resources	Outgoing resources	Balance at 30/09/2020
	£	£	£	£
General	20,936	21,045	(20,333)	21,648
	20,936	21,045	(20,333)	21,648

Restricted Funds - Previous year

	Balance at 01/10/2018	Incoming resources	Outgoing resources	Balance at 30/09/2019
	£	£	£	£
General	18,051	25,000	(22,114)	20,937
	18,051	25,000	(22,114)	20,937

Purpose of restricted funds

General

Community garden in Marlpit

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
General				
General	-	5,539	-	5,539
Restricted funds				
General	65,701	8,447	(52,500)	21,648
	65,701	13,986	(52,500)	27,187

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2020

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	-	7,785	-	7,785
Restricted funds				
General	71,966	1,471	(52,500)	20,937
	71,966	9,256	(52,500)	28,722

Sustainable Living Initiative
Detailed Statement of Financial Activities
For the year ended 30 September 2020

	2020	2019
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Grants receivable	21,045	25,770
	<u>21,045</u>	<u>25,770</u>
Charitable activities		
Income from charitable activities	6,283	4,085
	<u>6,283</u>	<u>4,085</u>
Other trading activities		
Income from open days & allotment sales	735	1,125
Income from Other Activities	7,914	3,709
	<u>8,649</u>	<u>4,834</u>
Total incoming resources	<u>35,977</u>	<u>34,689</u>
EXPENDITURE		
Charitable activities		
Staff costs - wages & salaries	(12,419)	(12,202)
Depreciation - owned assets	(6,264)	(6,264)
Conservation work	(463)	(1,786)
Small tools, equipment, repairs & gardening sundries	(2,138)	(1,877)
Allotment insurance	(293)	(216)
Plot improvements	(205)	(2,418)
Other	(11,245)	(4,750)
Council plot rental	(80)	(963)
Seeds, plants, manure and compost	(689)	(1,743)
Training costs & members' course costs	(438)	(250)
	<u>(34,234)</u>	<u>(32,469)</u>
SUPPORT COSTS		
Office Costs		
Office Costs	(2,529)	(2,823)
	<u>(2,529)</u>	<u>(2,823)</u>
Governance costs		
Accountancy fees	(749)	(765)
	<u>(749)</u>	<u>(765)</u>
Total resources expended	<u>(37,512)</u>	<u>(36,057)</u>
Net Expenditure	<u>(1,535)</u>	<u>(1,368)</u>