

Charity number: 1154190

Company number: 05472105

(England and Wales)



Sustainable Living Initiative

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 September 2021

Sustainable Living Initiative
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Sustainable Living Initiative
Report of the Trustees
For the year ended 30 September 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of trustees

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

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 September 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 include growing fruit and vegetables and managing our herbs, orchard, bees and forest garden all in an environmentally sensitive manner. We provide horticultural and cooking training courses and opportunities to share these skills.

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 have 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 numbers continued to increase during 2020-2021 as more people are interested in starting to grow fruit and vegetables. During Covid restrictions 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 beehives continued while respecting social distance. Through our website, Facebook and monthly newsletters we maintained good communications with our members.

Face-to-face training sessions taking people right from the beginning of planning a plot through to planting, pruning, and dealing with those hardy perennials – pests and diseases are offered alongside a bank of training videos which were recorded on site. We resumed our monthly cookery club experimenting with international culinary traditions using our home-grown food. We continue to run activities for school children during the holidays introducing them to the delights of nature and the magic of growing plants. We have expanded beyond food to include workshops on candle making using our own beeswax and sessions on dyeing fabrics using plants grown on site.

We have had our usual regular visits from volunteers at AVIVA and the Good Gym who have grown to love our field at Marlpit.

Other groups which have taken their own plots include local schoolchildren and people with mental health problems.

Our day-to-day work continues with members looking after their own mini plots and joining in work on communal areas which nearly always involves some delicious food to keep us going.

Future Plans

Since October 2020, when the full-time programme manager retired, the trustees have organised and managed activities in our community gardens along with our members and corporate volunteers. This situation will be reviewed to ensure management tasks are deliverable. A part-time office manager manages 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.

A wellbeing garden is to be developed to provide a space for perennial vegetables, cut flowers and plants for dyeing to be grown in a space that can be accessed for quiet contemplation and gentle activities by members and external groups.

Outdoor cooking facilities are being planned which will offer additional skills and social opportunities to members and site users, creating even closer links between growing and cooking.

FINANCIAL REVIEW

Income for the year was £31,629 of which 40% was from grants and donations and the rest was from our plot rental including membership, produce sale and Suma Coop income. During this period, we received grants from the Tudor Trust, Norfolk Garden Trust, Norwich City Council, and donations from individuals.

Our total expenditure for the same period was £28,486; roughly one-third 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

We would like to thank the Tudor Trust, Norwich City Council and Norfolk Garden Trust for supporting our work by providing grants and donations during October 2020 to September 2021. Our thanks also go to volunteers from AVIVA, GoodGym and Voluntary Norfolk who have helped us maintain our community gardens. Last but not least - a big thank you to all our trustees, members and volunteers whose unwavering support helps keep the organisation running.

Sustainable Living Initiative
Report of the Trustees Continued
For the year ended 30 September 2021

Name of Charity	Sustainable Living Initiative
Charity registration number	1154190
Company registration number	05472105
Principal address	Marlpit Community Centre Hellesdon Road Norwich Norfolk NR6 5EG

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Rochelle Wilson
Peter Medhurst
Rose Baulcombe
Anandan Vijayalakshmi Moorthie
Julian Pitt
Anne Marie Steward

Secretary	Anne Marie Steward
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Independent examiners	Triple Bottom Line Accounting Limited The Enterprise Centre University of East Anglia Norwich Norfolk NR4 7TJ
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Approved by the Board of Trustees and signed on its behalf by

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Anne Marie Steward

Sustainable Living Initiative

Independent Examiners Report to the Trustees

For the period ended 30th September 2021

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, with the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



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

07/06/2022

Sustainable Living Initiative
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	-	12,867	12,867	21,045
Charitable activities	3	4,366	-	4,366	6,283
Other trading activities	4	14,396	-	14,396	8,649
Total		18,762	12,867	31,629	35,977
Expenditure on:					
Charitable activities	5/6	(21,529)	(6,957)	(28,486)	(37,512)
Total		(21,529)	(6,957)	(28,486)	(37,512)
Net income/expenditure		(2,767)	5,910	3,143	(1,535)
Reconciliation of funds					
Total funds brought forward		9,157	17,380	26,537	28,722
Total funds carried forward		6,390	23,290	29,680	27,187

Sustainable Living Initiative
Statement of Financial Position
As at 30 September 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	59,437	65,701
		59,437	65,701
Current assets			
Debtors		2,026	-
Cash at bank and in hand		24,344	14,657
		26,370	14,657
Creditors: amounts falling due within one year	12	(2,956)	(671)
Net current assets		23,414	13,986
Total assets less current liabilities		82,851	79,687
Creditors: amounts falling due after more than one year	13	(52,500)	(52,500)
Net assets		30,351	27,187
The funds of the charity			
Restricted income funds	14	23,961	21,648
Unrestricted income funds	14	6,390	5,539
Total funds		30,351	27,187

For the year ended 30 September 2021 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 statements were approved and authorised for issue by the Board and signed on its behalf by:

Sustainable Living Initiative
Notes to the Financial Statements
For the year ended 30 September 2021

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 2019)', 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

	2021	2020
	£	£
Restricted funds		
Grants received	12,867	21,045
	<u>12,867</u>	<u>21,045</u>

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Marlpit Community Garden</i>		
Income from charitable activities	4,366	6,283

4. Income earned from other activities

	2021	2020
	£	£
Unrestricted funds		
open days & allotment sales	675	735
Other Activities	13,721	7,914
	<u>14,396</u>	<u>8,649</u>

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Marlpit Community Garden	19,457	6,957	26,414	34,234
Support costs	2,072	-	2,072	3,278
	<u>21,529</u>	<u>6,957</u>	<u>28,486</u>	<u>37,512</u>

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2021

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
Support costs				
Marlpit Community Garden	26,414	2,072	28,486	37,512

7. Analysis of support costs

		2021	2020
		£	£
Marlpit Community Garden			
Office Costs	Time	1,155	2,529
Governance costs		917	749
		<u>2,072</u>	<u>3,278</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	6,264	6,264
Accountancy fees	617	749
	<u>6,881</u>	<u>7,013</u>

9. Staff costs and emoluments

Total staff costs for the year ended 30 September 2021 were:

	2021	2020
	£	£
Salaries and wages	1,085	12,419
	<u>1,085</u>	<u>12,419</u>

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2021

10. Comparative for the Statement of Financial Activities

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

11. Tangible fixed assets

	Land and Buildings £	Allotment and facilities £	Total £
Cost or valuation			
At 01 October 2020	52,500	62,639	115,139
At 30 September 2021	52,500	62,639	115,139
Depreciation			
At 01 October 2020	-	49,438	49,438
Charge for year	-	6,264	6,264
At 30 September 2021	-	55,702	55,702
Net book values			
At 30 September 2021	52,500	6,937	59,437
At 30 September 2020	52,500	13,201	65,701

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,956	671
	2,956	671

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2021

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

	2021	2020
	£	£
Loans and overdrafts	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 01/10/2020	Incoming resources	Outgoing resources	Balance at 30/09/2021
	£	£	£	£
<i>General</i>				
General	9,157	18,762	(21,529)	6,390
	<u>9,157</u>	<u>18,762</u>	<u>(21,529)</u>	<u>6,390</u>

Unrestricted Funds - Previous year

	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>

Purpose of unrestricted Funds

General

No purpose

Restricted Funds

	Balance at 01/10/2020	Incoming resources	Outgoing resources	Balance at 30/09/2021
	£	£	£	£
General	17,380	12,867	(6,957)	23,290
	<u>17,380</u>	<u>12,867</u>	<u>(6,957)</u>	<u>23,290</u>

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2021

Restricted Funds - Previous year

	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

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				
<i>General</i>				
General	-	11,277	-	11,277
Restricted funds				
General	59,437	11,466	(52,500)	18,403
	59,437	22,743	(52,500)	29,680

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
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
Detailed Statement of Financial Activities
For the year ended 30 September 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Grants receivable	12,867	21,045
	12,867	21,045
Charitable activities		
Income from charitable activities	4,366	6,283
	4,366	6,283
Other trading activities		
Income from open days & allotment sales	675	735
Income from Other Activities	13,721	7,914
	14,396	8,649
Total incoming resources	31,629	35,977
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(1)	-
Staff costs - wages & salaries	(1,085)	(12,419)
Depreciation - owned assets	(6,264)	(6,264)
Council plot rental	(1,943)	(80)
Conservation work	(965)	(463)
Small tools, equipment, repairs & gardening sundries	(1,082)	(2,138)
Allotment insurance	(211)	(293)
Plot improvements	(485)	(205)
Other	(13,852)	(11,245)
Seeds, plants, manure, compost	(436)	(689)
Training costs & Member Course Costs	(90)	(438)
	(26,414)	(34,234)
SUPPORT COSTS		
Office Costs		
Office Costs	(1,155)	(2,529)
	(1,155)	(2,529)
Governance costs		
Accountancy fees	(617)	(749)
Other office costs	(300)	-
	(917)	(749)
Total resources expended	(28,486)	(37,512)
Net Income	3,143	(1,535)