

Charity number: 1154190

Company number: 05472105

(England and Wales)

SUSTAINABLE LIVING INITIATIVE

Sustainable Living Initiative

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 September 2022



Sustainable Living Initiative
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For the year ended 30 September 2022

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Sustainable Living Initiative
Report of the Trustees
For the year ended 30 September 2022

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 for the role of directors. 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 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 2021-2022 as more people are interested in starting to grow fruit and vegetable. Our volunteering work in the community gardens including looking after our beehives continued to grow with an increase in non-plot holders who volunteer with us. We have also worked with a number of external organisations including VIY who work on our site with 16 to 25 year olds who are NEET, the International development students at the UEA and we have started a series of frequent family forest school activity days that have been very popular. 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. In particular climate friendly techniques such as ‘no dig gardening’ and ‘Forest gardening’. We have our monthly cookery club experimenting with international culinary traditions using our home-grown food and an outdoor cooking area has been developed. 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 corporate visits from volunteers at KPMJ, Neilson and organisations like 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 from NSFT.

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

We look to find funds for a programme manager and return to the organisational structure as prior to 2020. Since October 2020, when the full-time programme manager retired, the trustees had organised and managed activities in our community gardens along with our members and corporate volunteers. This management structure was challenging and was therefore reviewed, leading to a part time co-ordinator being hired. 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.

The family and young people activities will be developed to provide more regular events. As well as work with the community through NSFT, VIY and the UEA will be further developed. We plan to review the environmental management of the site and improve the site for wildlife.

Financial Review

Income for the year was £29,782.59 of which 54% was from grants and donations and the rest was from our plot rental including

Our total expenditure for the same period was £33,339; roughly 37% 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 Norwich City Council, National Lottery, National Gardens Trust, Norfolk Community Foundation and ASDA for supporting our work by providing grants and donations during October 2021 to September 2022. Our thanks also goes to volunteers from AVIVA, VYI, Groundworks East, NielsonIQ Brandbank and UEA 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 2022**

| | |
|------------------------------------|--|
| Name of Charity | Sustainable Living Initiative |
| Charity registration number | 1154190 |
| Company registration number | 05472105 |
| Principal address | Marpit 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:

Rose Baulcombe
Anandan Vijayalakshmi Moorthie
Anne Marie Steward

| | |
|------------------|--------------------------------|
| Secretary | Anandan Vijayalakshmi Moorthie |
|------------------|--------------------------------|

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

Approved by the Board of Trustees and signed on its behalf by

V. Moorthie

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Anandan Vijayalakshmi Moorthie

Sustainable Living Initiative

Independent Examiners Report to the Trustees

For the period ended 30th September 2022

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

24/05/2023

Sustainable Living Initiative
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 September 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 2022 £ | 2021 £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------|-----------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 207 | 20,503 | 20,710 | 12,867 |
| Charitable activities | 3 | 5,875 | - | 5,875 | 4,366 |
| Other trading activities | 4 | 3,197 | - | 3,197 | 14,396 |
| Total | | 9,279 | 20,503 | 29,782 | 31,629 |
| Expenditure on: | | | | | |
| Charitable activities | 5/6 | (21,794) | (11,545) | (33,339) | (28,486) |
| Total | | (21,794) | (11,545) | (33,339) | (28,486) |
| Net income/expenditure | | (12,515) | 8,958 | (3,557) | 3,143 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 6,390 | 23,961 | 30,351 | 27,208 |
| Total funds carried forward | | (6,125) | 32,919 | 26,794 | 30,351 |

Sustainable Living Initiative
Statement of Financial Position
As at 30 September 2022

| | Notes | 2021 ² £ | 2021 £ |
|--|-------|------------------------|---------------|
| Fixed assets | | | |
| Tangible assets | 11 | 53,173 | 59,437 |
| | | <u>53,173</u> | <u>59,437</u> |
| Current assets | | | |
| Debtors | | 1,541 | 2,026 |
| Cash at bank and in hand | | 33,637 | 24,344 |
| | | <u>35,179</u> | <u>26,370</u> |
| Creditors: amounts falling due within one year | 12 | (5,595) | (2,956) |
| Net current assets | | <u>29,584</u> | <u>23,414</u> |
| Total assets less current liabilities | | <u>82,851</u> | <u>82,851</u> |
| Creditors: amounts falling due after more than one year | 13 | (55,964) | (52,500) |
| Net assets | | <u>26,794</u> | <u>30,351</u> |
| The funds of the charity | | | |
| Restricted income funds | 14 | 32,919 | 23,961 |
| Unrestricted income funds | 14 | (6,125) | 6,390 |
| Total funds | | <u>26,794</u> | <u>30,351</u> |

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:

V. Moorthie

Anandan Vijayalakshmi Moorthie

25/05/2023

Sustainable Living Initiative
Notes to the Financial Statements
For the year ended 30 September 2022

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

| | 2022 | 2021 |
|-------------------------|---------------|---------------|
| | £ | £ |
| Restricted funds | | |
| Grants received | 20,503 | 12,867 |
| | <u>20,503</u> | <u>12,867</u> |

3. Income from charitable activities

| | 2022 | 2021 |
|-----------------------------------|-------|-------|
| | £ | £ |
| Unrestricted funds | | |
| <i>Marpit Community Garden</i> | | |
| Income from charitable activities | 5,875 | 4,366 |

4. Income earned from other activities

| | 2022 | 2021 |
|-----------------------------|--------------|---------------|
| | £ | £ |
| Unrestricted funds | | |
| open days & allotment sales | - | 675 |
| Other Activities | 3,197 | 13,721 |
| | <u>3,197</u> | <u>14,396</u> |

5. Costs of charitable activities by fund type

| | Unrestricted funds | Restricted funds | 2022 | 2021 |
|-------------------------|-----------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Marpit Community Garden | 17,206 | 11,545 | 28,751 | 26,414 |
| Support costs | 4,588 | - | 4,588 | 2,072 |
| | <u>21,794</u> | <u>11,545</u> | <u>33,339</u> | <u>28,486</u> |

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2022

6. Costs of charitable activities by activity type

| | Activities undertaken directly | Support costs | 2022 | 2021 |
|--------------------------|--------------------------------------|---------------|--------|--------|
| | £ | £ | £ | £ |
| Support costs | | | | |
| Marlpit Community Garden | 22,487 | 4,588 | 27,075 | 28,486 |

7. Analysis of support costs

| | 2022 | 2021 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Marlpit Community Garden | | |
| Office Costs | 3,791 | 1,155 |
| Governance costs | 797 | 917 |
| | <u>4,588</u> | <u>2,072</u> |

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

| | 2022 | 2021 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Depreciation of owned fixed assets | 6,264 | 6,264 |
| Accountancy fees | 403 | 617 |
| | <u>6,667</u> | <u>6,881</u> |

9. Staff costs and emoluments

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

| | 2022 | 2021 |
|--------------------|--------------|--------------|
| | £ | £ |
| Salaries and wages | 3,618 | 1,085 |
| | <u>3,618</u> | <u>1,085</u> |

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2022

10. Tangible fixed assets

| Cost or valuation | Land and Buildings £ | Allotment and facilities £ | Total £ |
|------------------------|----------------------------|----------------------------------|----------------|
| At 01 October 2021 | 52,500 | 62,639 | 115,139 |
| At 30 September 2022 | <u>52,500</u> | <u>62,639</u> | <u>115,139</u> |
| Depreciation | | | |
| At 01 October 2022 | - | 55,702 | 55,702 |
| Charge for year | - | 6,264 | 6,264 |
| At 30 September 2022 | - | <u>61,965</u> | <u>61,965</u> |
| Net book values | | | |
| At 30 September 2022 | <u>52,500</u> | <u>673</u> | <u>53,173</u> |
| At 30 September 2021 | <u>52,500</u> | <u>6,937</u> | <u>59,437</u> |

11. Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | 5,595 | 2,956 |
| | <u>5,595</u> | <u>2,956</u> |

Sustainable Living Initiative
Notes to the Financial Statements Continued
For the year ended 30 September 2022

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

| | 2022 | 2021 |
|----------------------|---------------|---------------|
| | £ | £ |
| 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> |

13. Movement in funds

Unrestricted Funds

| | Balance at 01/10/2021 | Incoming resources | Outgoing resources | Balance at 30/09/2022 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General | 6,390 | 9,279 | (21,794) | (6,125) |
| | <u>6,390</u> | <u>9,279</u> | <u>(21,794)</u> | <u>(6,125)</u> |

Unrestricted Funds - Previous year

| | Balance at 01/10/2019 | Incoming resources | Outgoing resources | Balance at 30/09/2020 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <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> |

Purpose of unrestricted Funds

General

No purpose

Restricted Funds

| | Balance at 01/10/2021 | Incoming resources | Outgoing resources | Balance at 30/09/2022 |
|---------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| General | 23,961 | 20,503 | (11,545) | 32,919 |
| | <u>23,961</u> | <u>20,503</u> | <u>(11,545)</u> | <u>32,919</u> |

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

Restricted Funds - Previous year

| | Balance at 01/10/2020 | Incoming resources | Outgoing resources | Balance at 30/09/2021 |
|---------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| General | 17,380 | 12,867 | (6,286) | 23,961 |
| | <u>17,380</u> | <u>12,867</u> | <u>(6,286)</u> | <u>23,961</u> |

Purpose of restricted funds

General

Community garden in Marlpit

Sustainable Living Initiative
Detailed Statement of Financial Activities
For the year ended 30 September 2022

| | 2022 | 2021 |
|--|-----------------|-----------------|
| | £ | £ |
| INCOME AND ENDOWMENT | | |
| Donations and legacies | | |
| Grants receivable | 20,710 | 12,867 |
| | <u>20,710</u> | <u>12,867</u> |
| Charitable activities | | |
| Income from charitable activities | 5,875 | 4,366 |
| | <u>5,875</u> | <u>4,366</u> |
| Other trading activities | | |
| Income from open days & allotment sales | - | 675 |
| Income from Other Activities | 3,197 | 13,721 |
| | <u>3,197</u> | <u>14,396</u> |
| Total incoming resources | <u>29,782</u> | <u>31,629</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| Cost of direct charitable activity | (1) | (1) |
| Staff costs - wages & salaries | (3,894) | (1,085) |
| Depreciation - owned assets | (6,264) | (6,264) |
| Council plot rental | (1,100) | (1,943) |
| Conservation work | (2,175) | (965) |
| Small tools, equipment, repairs & gardening sundries | (370) | (1,082) |
| Allotment insurance | (211) | (211) |
| Plot improvements | (274) | (485) |
| Other | (12,877) | (13,852) |
| Seeds, plants, manure, compost | (450) | (436) |
| Training costs & Member Course Costs | (1,138) | (90) |
| | <u>(20,462)</u> | <u>(26,414)</u> |
| SUPPORT COSTS | | |
| Office Costs | | |
| Office Costs | (3,791) | (1,155) |
| | <u>(1,155)</u> | <u>(1,155)</u> |
| Governance costs | | |
| Accountancy fees | (403) | (617) |
| Other office costs | (391) | (300) |
| | <u>(795)</u> | <u>(917)</u> |
| Total resources expended | <u>(33,339)</u> | <u>(28,846)</u> |
| Net Income | <u>3,557</u> | <u>3,143</u> |