

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 2020**



# SUNNYSIDE COMMUNITY GARDENS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	H Wedmore C Bourke M Bourke J Crisp Zena Gani J Pearson Bridget Pavitt A Swann A Weir	(Appointed 26 July 2019)
<b>Charity number</b>	1092031	
<b>Company number</b>	04394724	
<b>Registered office</b>	Sunnyside Ecology Centre Hazelville Road London N19 3LX	
<b>Independent examiner</b>	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	

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# SUNNYSIDE COMMUNITY GARDENS

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# SUNNYSIDE COMMUNITY GARDENS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2020

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The trustees present their report and financial statements for the year ended 31 March 2020.

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 year of action in the gardens where our aim to develop the garden and our community of volunteers has started to show fruition. This success was built on our fundraising efforts last year when we were awarded ring fenced grants to run community gardening projects three days a week throughout 2019-20.

On Mondays we were able to run our popular "Green Gym" program to help a wide range of people to do gardening to improve fitness and combat isolation with gardening. This project was funded from a grant we received last year from Awards for All.

On Tuesdays we were able to run "Cook and Grow" for people in the community who need more support to access community gardening. This project was funded from a grant that we received last year from Nationwide Building Society.

Our new and biggest project for 2019-20 was developing the Morris Family Garden, involving volunteers and local groups with funding from the Morris Charitable Trust. On Fridays, volunteers worked with a community gardener to create a lovely flower garden for families in the local area where they can sit and young children run around with the gates closed. We were pleased to report growing numbers of volunteers and families using the garden as the work progressed.

We were also able to successfully fulfil our ongoing contracts with LB Islington, maintaining the Peace Garden in Elthorne Park and also support work with people with disabilities who need one to one support to come to Sunnyside.

# SUNNYSIDE COMMUNITY GARDENS

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

### FOR THE YEAR ENDED 31 MARCH 2020

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With the funding for these key projects in place from the beginning of the year, we were also able to run other activities in the garden such as the Sunday Socials once a month where we had plant, cake sales and craft activities as well as a couple of nature club activities for local children funded by Elthorne Pride.

In the next financial year (2020-21) it is confirmed that we were going to be able to continue running community gardening three days a week, thanks to two grants; Mondays and Fridays volunteer gardening will run with a grant from the Post Code Lottery. Tuesday's volunteer gardening for those who need more support will run with a grant from the Lady Hill Trust. Though neither of these grants had yet been transferred into our accounts at the end of this financial year they came in early in the next financial year.

In March 2020, Covid19 started to impact Sunnyside. Some of the time we were able to continue our volunteering in the garden with extra precautions, the rest of the time we were able to run activities that could be done at home such as where volunteers shared pictures of their house plants at home. We were fortunate that our funders were all supportive and adapted their grants to ensure that even in lockdowns our community gardeners could still come in when there were no volunteers to keep on top of the basic garden maintenance and be available to welcome back volunteer gardeners as soon as we were able to be open.

#### Financial review

Income for the year was £29,438 (2019: £73,636), of which £10,274 (2019: 37,100) was restricted. Expenditure totally £56,896 (2019: £41,761). The reserves at the end of the accounting period were general funds £21,531 (2019: 31,933) and restricted reserves £10,149 (2019: 27,205).

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	(Appointed 26 July 2019)
M Roma	(Resigned 14 October 2019)
C Bourke	
M Bourke	
J Crisp	
Zena Gani	
J Pearson	
Bridget 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 £10 in the event of a winding up.

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

# SUNNYSIDE COMMUNITY GARDENS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

(CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2020*

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



**Zena Gani**

Trustee

Dated: *29th January 2021*

# SUNNYSIDE COMMUNITY GARDENS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SUNNYSIDE COMMUNITY GARDENS

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I report to the trustees on my examination of the financial statements of Sunnyside Community Gardens (the charity) for the year ended 31 March 2020.

#### **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: 30 January 2021

# SUNNYSIDE COMMUNITY GARDENS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	<b>Notes</b>						
<b>Income from:</b>							
Donations and legacies	3	850	-	850	14,484	37,100	51,584
Charitable activities	4	10,324	10,274	20,598	16,543	-	16,543
Other trading activities	5	7,990	-	7,990	5,509	-	5,509
<b>Total income</b>		<u>19,164</u>	<u>10,274</u>	<u>29,438</u>	<u>36,536</u>	<u>37,100</u>	<u>73,636</u>
<b>Expenditure on:</b>							
Charitable activities	6	26,683	30,213	56,896	30,158	11,603	41,761
<b>Net (outgoing)/ incoming resources before transfers</b>		(7,519)	(19,939)	(27,458)	6,378	25,497	31,875
Gross transfers between funds		(2,883)	2,883	-	(1,138)	1,138	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(10,402)	(17,056)	(27,458)	5,240	26,635	31,875
Fund balances at 1 April 2019		31,933	27,205	59,138	26,693	570	27,263
<b>Fund balances at 31 March 2020</b>		<u>21,531</u>	<u>10,149</u>	<u>31,680</u>	<u>31,933</u>	<u>27,205</u>	<u>59,138</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 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,000		1,000
<b>Current assets</b>					
Cash at bank and in hand		31,821		60,019	
<b>Creditors: amounts falling due within one year</b>	11	(1,141)		(1,881)	
Net current assets			30,680		58,138
<b>Total assets less current liabilities</b>			31,680		59,138
<b>Income funds</b>					
Restricted funds	12		10,149		27,205
Unrestricted funds			21,531		31,933
			31,680		59,138

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 2020.

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

29th January 2021



Zena Gani  
Trustee

Company Registration No. 04394724

# SUNNYSIDE COMMUNITY GARDENS

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **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 2020

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### 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 2020

### 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

	<b>Unrestricted funds</b>	Unrestricted funds	Restricted funds	Total
	<b>2020</b>	2019	2019	2019
	<b>£</b>	£	£	£
Donations and gifts	850	14,484	37,100	51,584

# SUNNYSIDE COMMUNITY GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 4 Charitable activities

	<b>Charitable Income 2020 £</b>	<b>Charitable Income 2019 £</b>
Sales within charitable activities	10,324	16,543
Performance related grants	10,274	-
	<u>20,598</u>	<u>16,543</u>
Analysis by fund		
Unrestricted funds	10,324	16,543
Restricted funds	10,274	-
	<u>20,598</u>	<u>16,543</u>

### 5 Other trading activities

	<b>Unrestricted funds 2020 £</b>	<b>Unrestricted funds 2019 £</b>
Fundraising events	7,990	5,509
	<u>7,990</u>	<u>5,509</u>

# SUNNYSIDE COMMUNITY GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 6 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Charitable Projects	30,213	-
Share of support costs (see note 7)	25,530	38,365
Share of governance costs (see note 7)	1,153	3,396
	<u>56,896</u>	<u>41,761</u>
<b>Analysis by fund</b>		
Unrestricted funds	26,683	30,158
Restricted funds	30,213	11,603
	<u>56,896</u>	<u>41,761</u>

### 7 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
General support costs	8,445	-	8,445	17,939	-	17,939
Light and heat	437	-	437	292	-	292
Subcontractors	14,290	-	14,290	17,901	-	17,901
Water rates, printing, postage and stationery	2,358	-	2,358	2,233	-	2,233
Governance costs	-	-	-	-	2,556	2,556
Independent Examiner fees	-	1,153	1,153	-	840	840
	<u>25,530</u>	<u>1,153</u>	<u>26,683</u>	<u>38,365</u>	<u>3,396</u>	<u>41,761</u>
Analysed between Charitable activities	<u>25,530</u>	<u>1,153</u>	<u>26,683</u>	<u>38,365</u>	<u>3,396</u>	<u>41,761</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 2020

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### 9 Employees

There were no employees during the year.

### 10 Tangible fixed assets

Freehold land and buildings  
£

#### Cost

At 1 April 2019

1,000

At 31 March 2020

1,000

#### Carrying amount

At 31 March 2020

1,000

At 31 March 2019

1,000

### 11 Creditors: amounts falling due within one year

2020  
£

2019  
£

Other creditors

-

981

Accruals and deferred income

1,141

900

1,141

1,881

# SUNNYSIDE COMMUNITY GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 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 2018	Incoming resources	Resources expended	Transfers	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£	£	£	£	£
Awards for All	-	9,300	(580)	558	9,278	-	(5,313)	-	3,965
Cripplegate Foundation	-	2,800	(3,380)	580	-	-	-	-	-
Morris Charitable Trust	-	20,000	(6,666)	-	13,334	5,000	(12,721)	-	5,613
Nationwide Foundation	-	5,000	(519)	-	4,481	-	(3,960)	-	521
Skipton Building society	400	-	(288)	-	112	4,915	(6,405)	1,378	-
The Greggs Foundation	170	-	(170)	-	-	-	-	-	-
Elthorne Pride	-	-	-	-	-	350	(300)	-	50
Coop	-	-	-	-	-	9	(1,514)	1,505	-
	<u>570</u>	<u>37,100</u>	<u>(11,603)</u>	<u>1,138</u>	<u>27,205</u>	<u>10,274</u>	<u>(30,213)</u>	<u>2,883</u>	<u>10,149</u>

Awards for All: Renovate the pond and erect new fences

Skipton Building Society: New furniture for Portacabin

The Greggs Foundation: Horticulture Therapy Project

Nationwide Foundation: Horticulture Therapy Project

Cripple gate Foundation: Under 5's Nature Club

Morris Charitable Trust: Developing the Morris Family Garden.



# SUNNYSIDE COMMUNITY GARDENS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 13 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	1,000	-	1,000	1,000	-	1,000
Current assets/ (liabilities)	20,531	10,149	30,680	30,933	27,205	58,138
	<u>21,531</u>	<u>10,149</u>	<u>31,680</u>	<u>31,933</u>	<u>27,205</u>	<u>59,138</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).