

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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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)

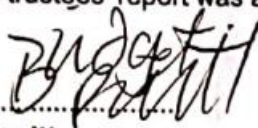
(CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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		14,984	33,163	48,147	19,164	10,274	29,438
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		21,531	10,149	31,680	31,933	27,205	59,138
Fund balances at 31 March 2021		14,282	28,558	42,840	21,531	10,149	31,680

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	<u>(1,170)</u>		<u>(1,141)</u>	
Net current assets			42,840		30,680
Total assets less current liabilities			<u>42,840</u>		<u>31,680</u>
Income funds					
Restricted funds	12		28,558		10,149
Unrestricted funds			14,282		21,531
			<u>42,840</u>		<u>31,680</u>

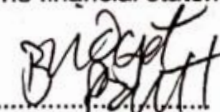
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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).