

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
SUSTAINABLE MERTON**

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

SUSTAINABLE MERTON

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SUSTAINABLE MERTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sustainable Merton is Merton's local environment charity giving local residents, community organisations and businesses the opportunity to stimulate practical action to make our area a sustainable community. The thinking behind this is simply that a borough using energy and resources in a sustainable way could, if well planned and designed, be more resilient, more abundant and more pleasurable than at present.

The charitable purposes of the charity as set out in its governing document are to promote for the benefit of the public in and around the London Borough of Merton:

- (a) the conservation, protection and improvement of the environment, in particular but not exclusively, by encouraging the prudent use of natural resources, and raising awareness of environmental issues;
- (b) the advancement of education of the public in the subject of sustainable development, in particular, but not exclusively by raising awareness of the issues associated with peak oil and climate change and the consequent need to develop a low carbon, sustainable future.

In early 2024 our Trustees revisited our Vision and Mission and decided that we needed to align ourselves more to the United Nations's Sustainable Development Goals. We have revised our main pillars accordingly:

4 KEY PILLARS OF ACTION

NATURAL RESOURCES AND BIODIVERSITY	ENVIRONMENTAL RISKS TO HEALTH AND WELLBEING	SUSTAINABLE FOOD SYSTEMS AND FOOD INSECURITY	WASTE AND THE CIRCULAR ECONOMY
Includes: Energy, Water, Virgin Materials, Habitats, Nature, Biodiversity, Rivers & Oceans, Water Harvesting, Carbon Footprint, Reducing Consumption	Includes: Air Pollution, Incineration, Active Travel, Trees, Cold Homes, Retrofitting, Flooding, Sustainable Urban Drainage Systems, Cost of Living - energy prices, Heatwaves, Climate Justice, Intersectional Issues, Water Pollution	Includes: Growing and Gardening, Food Waste, Food Insecurity, Cost of Living - food prices, Food Partnerships, Food Insecurity, Food Deserts, Permaculture, Social Prescribing	Includes: Waste Reduction, Circular Economy, Refill Merton, Waste & Recycling Behaviour Change, 7 Rs: Rethinking, Reducing, Reusing, Repairing, Recycling, Refurbishing, and Recovering, Sustainable Fashion

We have proactively worked in partnership with many organisations and groups in the borough to support the community, to influence behaviour change and to inspire, to mobilise and to enable people to take part in tackling climate change .

Internally, our trustees have continued to run regular working committees (covering finance, fundraising and HR); overseen a review and an update of our policies; have regularly reviewed our risk assessment using the recommended NCVO template, assessing the risks to the charity and taking action to mitigate the risks. The Trustees met six times over the year to ensure our charity continues to be fit for purpose, has the right organisational structure in place and is meeting its obligations as a Charity.

SUSTAINABLE MERTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Significant activities

A summary of the significant activities in the year is presented below

Merton's Community Champions Project remained the foundation of our work addressing air quality, waste, energy, food and growing spaces. Sustainable Merton's **Community Fridge** reduces food wastage (which in turn would produce greenhouse gas emissions contributing to the climate emergency) and benefits local residents who are struggling with food insecurity. We also coordinated the borough's **Food Response Network** on behalf of Merton Council and worked with partner organisations through Merton's **Community Fridge Network**, to collect surplus food from businesses and redistribute it to those living in food insecurity.

Phipps Bridge Community Allotment and **Mitcham Community Orchard and Garden**, both are green havens in different parts of Mitcham and provided opportunities for local residents to work together, benefiting from social interaction, exercise and gaining horticultural knowledge. We also supported volunteer planting days at **Canons House**.

Merton Garden Streets planting days offered residents social interaction and small scale outdoor projects which provided public benefit by beautifying local streets.

The **Wheel** project, which supports waste minimisation and the circular economy, was launched in summer 2022. The aim is to encourage networking and build capacity in waste minimisation and upcycling projects across the borough, reducing waste and carbon footprints of local businesses, while increasing opportunities for businesses to collaborate. During the year, a new studio was opened in Canons House in Mitcham called the **Preloved Studio**, a destination for local residents in the under-served East of the Borough to gain practical, financial and social benefits from learning textile skills.

We also continued our work in Pollards Hill in Mitcham, delivering the **WeRPollards** waste minimisation project, in partnership with Moat Housing and Merton's Community Fridge Network, working with Commonsense Development Trust, Polish Family Association and Merton Community Transport.

Recent and current projects and activities include: The Wheel, Merton's Community Fridge, Merton Garden Streets, Repair Cafés, Pollards Hill Waste & Recycling Project, Merton Citizen Science Air Quality Project, Mitcham Community Orchard & Gardens, Phipps Bridge Community Garden, Green Coffee, and Merton Green Parents.

Public benefit

In setting our objectives and planning our activities we have given careful consideration to the Charity Commission's guidance on public benefit. The Trustees ensure that our activities are in line with our charitable objectives and aims, to protect and improve the natural environment. We measure the environmental impact that each of our programmes achieve, which are set out below. In addition, many of the programmes deliver added social benefits. As a result of our work:

- Less waste is sent to landfill/incineration - in particular food, packaging and fabrics.
- Greenhouse gas emissions are cut through reduced energy use and reduced waste of materials and food.
- Less pollution is created including reduced plastic pollution and air pollution.
- Our neighbourhoods are cleaner and people feel a sense of civic pride by participating in our community projects.
- People in hardship are given support, for example through the provision of healthy food, and better access to support and advice.
- People gain new skills, knowledge and friends, contributing to the overall wellbeing of our community.

Volunteers

Without its volunteers, Sustainable Merton could not achieve all that it does. Our volunteers include our Fridge Friends as well as Growing Spaces and Merton Garden Streets volunteers, those volunteering in our Air Quality Citizen Science project and those volunteering in our waste minimisation projects. Although the number of our volunteers reduced to 300 (down from 397 in March 2023) the number of hours given by our volunteers increased to 21,137 hours (up from 18,031 hours at the end of March 2023).

SUSTAINABLE MERTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

We continue to grow our ambitions to take forward climate action projects, bring communities together and influence people to change their behaviours to achieve a more sustainable lifestyle whilst improving their health and wellbeing. We have done this in the context of the continuation of the cost of living crisis and unpredictable energy costs, and we are very mindful that we should be encouraging people to be community minded, have pride in their borough and be kind to each other and the world that we live in. We work proactively in partnership with many organisations and groups in the borough to support our work in the Merton borough.

Merton's Community Champions project remained the foundation of our work and included multiple projects including Refill Merton, Community Litter picks, Merton Citizen Science Air Quality Project, Green Coffee, and Merton Green Parents. We worked with our community, schools and young people and the business community, and engaged with the growing number of supporters and contributors through social media, our website, newsletters and blogs. At the end of March 2024, we had 11,143 social media followers across all our social media channels and 1,631 subscribers. We had 13,720 visitors to our web site during the period April 2023 - March 2024.

Event highlights include:

Welcoming Colliers Wood resident and Masterchef: The Professionals quarter finalist Tasoula Gramozi to Merton's Community Fridge as our VIP guest chef for our weekly Warm Wednesday meal on 12th April. Tasoula made use of a variety of surplus food to make a fish stew, side of garlic bread and bread and butter pudding for over 90 visitors.

Operation Coronation: Sustainable Merton's Community Fridge e-bike team travelled around the borough over the bank holiday weekend (6/7th May) to rescue excess food from residents' coronation celebrations and redistribute this to the community.

The Preloved Studio launch (20th May): The launch ceremony was a huge celebration of preloved textiles. The then Mayor of Merton, Gill Manly, ward councillor for Cricket Green in Mitcham where the Preloved Studio is located, officiated the opening by cutting a ribbon made from fabric scraps. Local residents were invited to picnic in the grounds of Canons House and to tour the studio space. Preloved textiles projects by local makers were on display, from quilting to creative visible mending of children's clothes.

Launch of the We R Pollards campaign & Volunteers Week celebration: The Pollards Hill community came together to take part in a family-friendly litter pick and celebrate a shared vision for a cleaner, more sustainable Pollards Hill Estate. The new bin vinyl design was unveiled.

Clean Air Day: To mark Clean Air Day and shine a spotlight on air pollution, our Volunteer and Operations Manager walked Merton's streets with Global Action Plan's 2.5 Particulate Monitor to measure air quality across the borough, sharing that data with the Council.

Sustainable Fashion Week Repair Cafe: The Wheel hosted a special Sustainable Fashion Week Edition Repair Cafe, with a Sewing Machine Clinic and volunteer repairers helped residents mend their clothes and fix small electricals and furniture. A total of 11 items were repaired, preventing 33kg of waste and 227kg of CO2 emissions.

Morden Hall National Trust, in their Fun Palaces event, where we welcomed over 100 young people aged 3-18 to raise awareness of the energy crisis and actions we can take to conserve energy. This tied in with the Friends of the Earth's United for Warm Homes campaign. Participants drew or painted their ideas on quilt squares which were then made into 4 large quilts and displayed in the Park for a month.

Weekly volunteering sessions were organised with Harris Academy Morden post-16 children to support them in their learning, undertaking 3 litter picks and taking part in Net Zero games as well as visiting the Mitcham Orchard.

Anti-Idling Action Day on 19th January: Our Air Quality Team supported Merton Council's anti-idling event at the traffic-prone West Barnes Lane level crossing to help raise awareness of how idling affects air pollution.

We ran our own Spring Greening campaign to raise awareness of sustainable solutions for homes, gardens, and communities through social media activity and in-person events - Repair Cafe, Tranquil City Walk and 'In Conversation with Nicole de Caires from Declutter'd' - an in-person discussion on how to transform cluttered spaces and responsible disposal of unwanted items.

SUSTAINABLE MERTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Awareness Days & Campaigns:

We also showed our support for a number of national and international campaigns and awareness days, including: World Refill Day, Pride Month, London Climate Action Week, Plastic Free July, Zero Waste Week, Car Free Day, Second Hand September, Green Friday, Giving Tuesday, Global Action Plan's first-ever Clean Air Night, and the Eat Like a Londoner food waste campaign. We continued to run networking groups such as Green Parents and Green Coffee.

Awards:

Mitcham Community Orchard & Gardens received a "Thriving - Level 4, It's Your Neighbourhood" award from The Royal Horticultural Society & London in Bloom. This recognition celebrates our commitment to making our community more green, sustainable, and vibrant. Sustainable Merton was also shortlisted in the 'Charity of the Year' category at the Merton Best Business awards amongst strong competition.

Charity Video:

We were delighted to launch our first-ever charity video which highlights our impressive impact and showcases how Sustainable Merton is driving positive change through climate action and community partnerships in Merton. The video tells the story of how we empower the local community to take meaningful steps towards combating climate change. The film was produced by Mitcham-based Casa Creative Studios.

FOOD

Sustainable Merton continued to coordinate Merton Council's **Food Response Network and Food Poverty Action Plan**. The major part of this involved the administration of borough wide Food Response meetings, involving 15 local providers of food support, and the coordination of Merton's Community Fridge Network. The model of operation for the Community Fridges was developed by Sustainable Merton, who hold the funding for the three separate Community Fridges run by Sustainable Merton, The Polish Families Association and Commonsides Development Trust as well as our transport partner, Merton Community Transport. An over 55s Clarion Housing scheme in the borough was identified as having residents in need and who are socially isolated. Clarion Satellite Fridge launched in February 2023, using Sustainable Merton's model, to help the Housing Association's residents and save surplus food from going to waste.

Sustainable Merton's Community Fridge in Morden opened twice a week to residents struggling with food insecurity (no formal referral needed). The number of visits to the Fridge almost doubled between April 2023 and March 2024. In response to the surge in demand for food support, we continued to look for sources of surplus food in the community and worked to make optimal use of the e-bike and trailer funded through Hubbub as well as continuing to work with volunteers to collect on evenings and weekends. In October 2023 we hired a new Community Fridge Network Manager and worked with our very dedicated team of volunteers. In summary there were:

- 10,003 fridge visits
- 58,906 kg of surplus food saved
- 141,375 meals equivalent distributed
- 188,501 kg of CO2 saved
- 5,066 volunteer hours contributed to the service

We are thankful to our hosts at Morden Baptist Church for providing space to deliver this project and also to London Borough of Merton for providing additional storage at the Civic Centre. From March 2023 we have worked with Hubbub Foundation to pilot an e-bike and trailer and two riders have been recruited and trained. Safe storage for the bike and trailer was provided by Merton Community Transport. The number of local businesses regularly donating surplus food increased across the year, with bulk supplies being provided by the Felix Project.

GROWING SPACES

Mitcham Community Orchard and Garden, a beautiful urban growing space and peaceful haven for people and nature, right in the heart of Mitcham, provides a community-led green space where fruit and vegetables are grown using sustainable and organic methods, and where a range of different habitats are maintained to support biodiversity whilst also providing environmental benefits to Merton.

SUSTAINABLE MERTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Monthly Action Days and weekly Growing Fridays continued to be delivered throughout 2023 and 2024 where we invited volunteers and local residents to come along and undertake regular tasks such as weeding, mulching, sowing and growing, and managing the native hedge, pond and wildflower meadow. We hosted 2 corporate team days and one school visit to provide opportunities for people to get outside and enjoy the benefits of working in nature. A spring blossom event and a harvest event were organised to celebrate the work we do at the Orchard and the efforts of the volunteers to maintain the space. We provided nature based activities for people to enjoy and shared food and drink. Local residents are invited to these events, along with our regular and occasional volunteers, with the aim of bringing people together and encouraging people to get involved with our work.

Twice-weekly sessions at **Phipps Bridge Community Allotment**, managed by Sustainable Merton, continued. Twenty regular volunteers together with around forty occasional volunteers, harvested produce which was shared amongst the volunteers or donated to the Community Fridge.

In October 2023, we began a project in partnership with Canons House and Grounds and Merton Council to look after and develop **Canons House Community Garden**. We received funding for 3 months to deliver gardening workshops and volunteer sessions at the community garden. New volunteers were engaged and they participated in these educational sessions whilst getting involved in planning for the garden. Plants were purchased and planted alongside undertaking work to clear the beds. In the early part of 2024, we were in talks with Merton Council to receive more funding to continue this work which was agreed in March 2024 for an April start.

We were also successful in winning funding from Hubbub to develop a new **Community Kitchen Garden** to provide fresh local produce for the Merton Community Fridge Network. A partnership was agreed with Morden Hall Park National Trust to use their community growing space for this purpose. The project planning began in November 2023 and volunteer sessions started in February 2024. Initial work involved creating new raised beds and clearing the space so we could maximise growing space. We also started sowing seeds and planting. Volunteer sessions run weekly on Tuesday mornings with a volunteer led session on Saturday mornings.

Merton Garden Streets project, run as part of the Council's Climate Change Action Plan, aims to improve biodiversity, reduce likelihood of flash floods and encourage neighbours to engage in their communities. 113 streets took part, covering every ward in the borough, with a coordinator for every street. Volunteers gave up over 12,000 hours to plant up verges, under street trees, in front gardens and window boxes. Three community planting days were held with 5000 pollinator friendly perennial and drought-tolerant plants put in over the Summer. In autumn thousands of bulbs were distributed and planted in verges. A seed swap event took place with 80m people attending and 200 varieties of seeds were harvested, collected and swapped. The new friendship groups which sprang up were an additional important outcome - an example of civic pride and neighbourhood action.

AIR QUALITY

As part of our Community Champion project we collaborated with the local Council to continue the Merton Citizen Science Air Quality Project. A Breathe London Node installed in Abbey Road, SW19 with the support of Merton Council's Air Quality Team remained in situ. This project involved sharing information and updates with the Council and community engagement. In early 2024 Merton Council cancelled the NO2 diffusion tube project which was the "active backbone" of the Merton Citizen Science Project and there is no indication that this will return. Engagement was primarily around raising awareness, the Clean Air Day campaign and the Air Quality Handbook, going into schools and sending out newsletters. We also created a facebook page and a WhatsApp group for this project.

WASTE

In its third year, The Wheel, which is Merton's waste reduction and circular economy capacity building project, directly prevented 1197 kg of waste and added 586 volunteer hours. The avoided GHG emissions were also estimated (based on stated assumptions) to be 4483 kg. This is a significant over-delivery on The Wheel's project targets for 2023-24 of 775 kg avoided waste and 1163 avoided CO2 emissions.

It delivered:

- 6 Repair Cafés at Canons House, Mitcham,
- 6 weekly upcycling project sessions at Wilson Wellbeing in Mitcham,
- Launched the Preloved Studio, a textiles waste reduction hub at Canons House,
- 6 Project Preloved workshops at the Preloved Studio,
- 10 sewing, mending, and upcycling skills workshops for textiles waste reduction at the Preloved Studio,

SUSTAINABLE MERTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

- 30 social sewing drop-in sessions at the Preloved Studio,
- The creation of over 200 draught excluders made from scrap and donated fabrics for community use,
- The creation of 300 reusable fabric tote bags made from preloved and donated fabrics for community use,
- 1 public panel discussion event on slow and sustainable fashion,
- Became an official supporter of London Repair Week.

Back in 2022, Moat and Sustainable Merton partnered to bring a recycling and behaviour campaign to the Pollard's Hill estate in Mitcham. Now branded **WeRpollards** the goal was to recruit community waste champions to help tackle contamination and dumping issues and build a brand promoting responsibility in waste disposal. Fast forward over two years, and the WeRpollards campaign is a well-established force. Thanks to the dedication of our volunteers, the campaign has been able to make significant inroads in tackling waste issues on the estate, as well as building a dedicated resident led community. Through leaflet and doorknocking campaigns reaching up to 400 properties, 100's of surveys collected, monthly feedback meetings, 4 major events (Litterpicks, Skip Days etc.) and improved waste messaging across the whole estate - the campaign has achieved direct results:

- A new dedicated caretaker
- 50 upgraded bin stickers across 6 blocks,
- Increased CCTV across the entire estate
- Better waste removal systems with 'Anyjunk' removing waste for Moat on demand
- 2 active waste reporting groups.

The campaign has also diversified to focus more directly on Sustainability Education with Moat's Wellbeing Studio as its base. Recent work has seen collaborations with The Wheel to deliver Pollards Hill's first repair cafe and further work with William Morris Primary School to launch a 'Waste Reduction' drive through art competitions such as recycle art for the bin stickers and more recently the 'Waste to Waves: Sea Sculpture Challenge'. The aim is to create a lasting legacy around attitudes to waste disposal on Pollard's Hill.

Fundraising activities

The Trustees set up a fundraising committee in 2023 with the purpose of increasing the charity's financial resilience by growing its proportion of unrestricted funding. During the year, £20,396 was received from unrestricted donations and we are thankful to all those who supported us through donations and activity in kind. Looking ahead, we have drawn up a 3 year fundraising strategy with stretch targets for donations and unrestricted income as well as donations in kind.

FINANCIAL REVIEW

Financial position

During the year our grant income increased by 16% on the previous year and our Trustee-led finance committee continued to meet 3 times a year to review the financial position in detail, including management accounts, reserves, and the production of the annual accounts.

The Charity remains in good financial health with funds to cover its contractual commitments.

Principal funding sources

The majority of our funding comes from grants, with less than 10% from donations and legacies. Our projects are funded from a wide range of funders and fall within the key themes of Waste, Air Quality, Energy, Food Response and Growing Spaces.

During this financial year Sustainable Merton delivered 24 grants awarded from:

- The London Borough of Merton
- Clarion Futures
- Pollards Hill Community Initiative Fund
- Hubbub Foundation
- LCF Wimbledon Futures
- Tesco Community Grant
- Merton Giving
- GLA Winter Crisis Grant
- Magic Little Grant
- NPT Transatlantic donor fund
- South West London Integrated Commissioning Board

We also received donations from local people and businesses totalling £20,396.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

Sustainable Merton's Reserves Policy was changed in 2024 and is to retain unrestricted funds to the value of 6 months core expenditure. This amount includes non-project funded salaries and office costs, enabling the charity to continue running during lean periods between the award of grants.

Details of the amount of reserves held (prior to the change in our Reserves Policy) are shown in the Statement of Financial Activities for the year and the balance sheet for the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a Charitable Incorporated Organisation (CIO) and is regulated by the Charity Commission. The activities of the CIO are controlled by its constituting document which is based on the Charity Commission model association CIO constitution.

Recruitment and appointment of new trustees

New trustees are co-opted by the Board of Trustees during the year and confirmed by election at the AGM.

Organisational structure

The Board of Trustees delegate the day to day running of the charity to the CEO and team. Our CEO, Diana Sterck, oversees a team, which includes a Communications Manager, Project Managers and Coordinators, each working on specific community projects. We also had 2 ebike couriers and self employed finance, project management and PR support. All our project managers are supported by a large pool of local volunteers who are integral partners in project delivery. We collaborate with local businesses, schools and other charities within the borough. In 2023 we had 6 full time equivalent staff and during 2024 this was reduced to 4.5 full time equivalent staff, reflecting a drop in our grant income.

Induction and training of new trustees

All new trustees have received induction training on their governance responsibilities, including financial controls, safeguarding and other policies.

Wider network

The Sustainable Merton CEO is responsible for managing the charity's operational activity, overseeing a team of staff, volunteers and self-employed contractors. Sustainable Merton takes a very active part in the local community and borough networks, and much of its activity is undertaken in partnership with local organisations as outlined in the previous sections.

Risk management

A Trustee has led on our organisational risk assessment and Trustees have continued to review our risk log. Sustainable Merton Trustees have not identified any risks where the likelihood and impact score was higher than "acceptable low risk", using the risk assessment methodology recommended by the National Council for Voluntary Organisations. Controls and mitigating actions are in place to minimise risks in the areas of governance, finance, operations, external factors and regulatory & compliance activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156639

Principal address

The Old Boiler House
Morden Hall Park
Morden Hall Road
Morden
SM4 5JD

SUSTAINABLE MERTON

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Trustees

B M Cuddon - Chair
R Baber - Secretary
A S Randall - Treasurer
Dr J D Boyd
S Kim-Stroud
A Laidler
Dr G Leigh
A Maries
K Punungwe-Mutandiro
A Tacu

Independent Examiner

Hartley Fowler LLP
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Approved by order of the board of trustees on 9 January 2025 and signed on its behalf by:

B M Cuddon - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUSTAINABLE MERTON

Independent examiner's report to the trustees of Sustainable Merton

I report to the charity trustees on my examination of the accounts of Sustainable Merton (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Jonathan Askew

Hartley Fowler LLP
Chartered Accountants
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17 January 2025

SUSTAINABLE MERTON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,396	-	20,396	21,528
Charitable activities					
General		3,432	367,324	370,756	307,797
Investment income	2	-	295	295	328
Total		<u>23,828</u>	<u>367,619</u>	<u>391,447</u>	<u>329,653</u>
EXPENDITURE ON					
Raising funds		-	1,015	1,015	858
Charitable activities					
General		<u>2,985</u>	<u>366,813</u>	<u>369,798</u>	<u>311,044</u>
Total		<u>2,985</u>	<u>367,828</u>	<u>370,813</u>	<u>311,902</u>
NET INCOME/(EXPENDITURE)		20,843	(209)	20,634	17,751
RECONCILIATION OF FUNDS					
Total funds brought forward		54,880	56,284	111,164	93,413
TOTAL FUNDS CARRIED FORWARD		<u><u>75,723</u></u>	<u><u>56,075</u></u>	<u><u>131,798</u></u>	<u><u>111,164</u></u>

The notes form part of these financial statements

SUSTAINABLE MERTON

BALANCE SHEET 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	4,136	-	4,136	6,260
CURRENT ASSETS					
Debtors	6	22,284	-	22,284	16,454
Cash at bank		86,820	84,859	171,679	211,693
		<u>109,104</u>	<u>84,859</u>	<u>193,963</u>	<u>228,147</u>
CREDITORS					
Amounts falling due within one year	7	(37,517)	(28,784)	(66,301)	(123,243)
		<u>71,587</u>	<u>56,075</u>	<u>127,662</u>	<u>104,904</u>
NET CURRENT ASSETS					
		<u>75,723</u>	<u>56,075</u>	<u>131,798</u>	<u>111,164</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>75,723</u>	<u>56,075</u>	<u>131,798</u>	<u>111,164</u>
NET ASSETS					
		<u>75,723</u>	<u>56,075</u>	<u>131,798</u>	<u>111,164</u>
FUNDS	8				
Unrestricted funds				75,723	54,880
Restricted funds				56,075	56,284
TOTAL FUNDS				<u>131,798</u>	<u>111,164</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 January 2025 and were signed on its behalf by:

B M Cuddon - Trustee

SUSTAINABLE MERTON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts for the year to March 2021 and prior years were prepared on a cash basis. For the 2022 accounts and for the future the charity has changed to preparing accounts on an accruals basis. No adjustments have been made to the prior year figures as the trustees do not consider the change in accounting policy to have significantly changed the figures previously reported.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on cost
Computer equipment	- 33% on cost

Where restricted funds are used to acquire assets for ongoing use by the charity the expenditure is included as direct charitable expenditure of restricted funds with the restriction treated as having been met on acquisition. Where the assets remain within the control of the charity the assets are revalued based on their original costs and treated as unrestricted fixed asset additions.

Depreciation is charged on fixed assets from the date on which they are brought into use. No depreciation is charged where the assets are not brought into use prior to the year end.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

SUSTAINABLE MERTON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>295</u>	<u>328</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,528	-	21,528
Charitable activities			
General	1,666	306,131	307,797
Investment income	<u>328</u>	<u>-</u>	<u>328</u>
Total	<u>23,522</u>	<u>306,131</u>	<u>329,653</u>
EXPENDITURE ON			
Raising funds	-	858	858
Charitable activities			
General	<u>3,273</u>	<u>307,771</u>	<u>311,044</u>
Total	<u>3,273</u>	<u>308,629</u>	<u>311,902</u>
NET INCOME/(EXPENDITURE)	20,249	(2,498)	17,751
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>34,631</u>	<u>58,782</u>	<u>93,413</u>
TOTAL FUNDS CARRIED FORWARD	<u>54,880</u>	<u>56,284</u>	<u>111,164</u>

SUSTAINABLE MERTON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	4,348	3,097	7,445
DEPRECIATION			
At 1 April 2023	-	1,185	1,185
Charge for year	1,092	1,032	2,124
At 31 March 2024	1,092	2,217	3,309
NET BOOK VALUE			
At 31 March 2024	3,256	880	4,136
At 31 March 2023	4,348	1,912	6,260

Fixed assets acquired with restricted funds are capitalised with the restriction treated as satisfied on acquisition. The purchase cost is reflected initially as restricted expenditure with the assets acquired being revalued and included as unrestricted fixed asset additions where they remain within the control of the charity.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	14,506	2,233
Accrued income	6,527	14,000
Prepayments	1,251	221
	<u>22,284</u>	<u>16,454</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	10,127	11,385
Taxation and social security	3,576	5,201
Other creditors	52,598	106,657
	<u>66,301</u>	<u>123,243</u>

8. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	54,880	20,843	75,723
Restricted funds			
Restricted	56,284	(209)	56,075
TOTAL FUNDS	<u>111,164</u>	<u>20,634</u>	<u>131,798</u>

SUSTAINABLE MERTON**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,828	(2,985)	20,843
Restricted funds			
Restricted	367,619	(367,828)	(209)
TOTAL FUNDS	<u>391,447</u>	<u>(370,813)</u>	<u>20,634</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	34,631	20,249	54,880
Restricted funds			
Restricted	58,782	(2,498)	56,284
TOTAL FUNDS	<u>93,413</u>	<u>17,751</u>	<u>111,164</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,522	(3,273)	20,249
Restricted funds			
Restricted	306,131	(308,629)	(2,498)
TOTAL FUNDS	<u>329,653</u>	<u>(311,902)</u>	<u>17,751</u>

SUSTAINABLE MERTON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.