

**Charity registration number SC023976**

**Company registration number SC290434**

**ECOLOGIA YOUTH TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# ECOLOGIA YOUTH TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C Brislee Ms F A Hollingshead Mr C W Kitson Mrs A A Skene
<b>Secretary</b>	Mrs E Egan
<b>Charity number</b>	SC023976
<b>Company number</b>	SC290434
<b>Registered office</b>	66 The Park Findhorn Forres Moray IV36 3TD
<b>Independent examiner</b>	Mark Sanderson Bsc(Hons), CA MacKenzie Kerr Limited Chartered Accountants Redwood 19 Culduthel Road Inverness IV2 4AA

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# ECOLOGIA YOUTH TRUST

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# ECOLOGIA YOUTH TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

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 Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 objectives and aims of the charity company are:

- The advancement of education for public benefit and in particular advancement of therapeutic education for socially deprived children and education for youth in ecological awareness and environmental protection.
- The advancement of physical and spiritual health of underprivileged persons irrespective of their age, or their social or economic circumstances.

### Significant activities

To date, Ecologia has helped transform the lives of over 56,000 children, young people and families affected by poverty, inequality, disease and climate change.

Our vision is a world where every young person thrives.

Our mission is to support children and young people to shape their futures and grow stronger sustainable communities. With a holistic approach, we work alongside partners to give community and family support, quality education and the means to regenerate their environment for immediate and long-term security.

We are pleased to note that the following activities were achieved in 2022 in order to meet the needs of our beneficiaries:

### International Summary for 2022

In partnership with Sky Is the Limit Children's Centre in Uganda, we provide education and care for HIV/AIDS orphans and children affected by poverty. At Sky Is The Limit School, we provided over 38,000 nutritious school meals to support the health and wellbeing of the children at the school. We also began a 3-year Youth Enterprise project 'Fruits of Sky' which provides employment and entrepreneurial opportunities to young people in Fort Portal and the surrounding areas.

Our partnership with International Peace Initiatives (IPI) in Kenya continues, supporting HIV/AIDS - and poverty-affected women and children in Kenya with skill trainings for vulnerable women, and supporting education for children without family support.

We delivered a successful sewerage system project at Tarnos School in Kenya, to support the health and wellbeing of rural Kenyan children who attend the school and began the construction of a science laboratory to support the Junior Secondary education of 20 current pupils, in alignment with the new Kenyan curriculum which now includes STEM education.

Following the Russian invasion of Ukraine, we have had no choice but to halt our activities in Russia. We developed a partnership with a local group, Findhorn Refugee Action Forum, in order to support Ukrainian Refugees who came to Moray, Scotland.

# ECOLOGIA YOUTH TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### **Growing2gether Summary for 2022**

Growing2gether is an experiential learning programme which supports disengaged young people to develop confidence and self-belief. Since January 2017, Growing2gether has reached 1470 children and young people across the Highlands, building their mental health and educational/community engagement. Growing2gether is underpinned by transpersonal psychology, which provides a holistic psychological approach and focuses on enabling individuals to access more of their potential; on developing self-awareness and personal responsibility and on recognising the importance of *meaning* as requirements for well-being and positive engagement with society. We aim to support the Scottish Government's initiatives to address the significant challenges that children and young people in Scotland are facing today: Closing the Attainment Gap; Getting it Right for Every Child; A Fairer, Greener Scotland; the Curriculum for Excellence; and Developing Scotland's Young Work Force.

Growing2gether began in 2017 as part of Ecologia Youth Trust, growing to be over 75% of the charity. Since our foundation, we have transformed the lives of young people from eleven schools across Highland and we have ambitions to expand to other deprived areas including Dundee, Moray and Aberdeen. Our robust evaluation proves our impact on young people facing disadvantage, building their mental health, educational and community engagement and life skills. This would not have been possible without the support of our funders, partners and supporters and we are immensely grateful to the Ecologia Youth Trust for providing our initial home and for helping us to reach this stage.

To meet the growing mental health needs of Scotland's young people, the time came for Growing2gether to establish itself as a separate charity and, in August 2022, we formed as a Scottish Independent Charitable Organisation (SCIO). The SCIO number of the new Growing2gether charity is: SC051919.

### **Overview**

Our Scottish Growing2gether programmes connect young people (aged 13-15) to their community as mentors to children (aged 3-5) in need of extra support and through the opportunity to deliver youth-led community projects. This builds their mental health, educational engagement, employment and life skills.

Our international projects in Kenya, Uganda and Russia support disadvantaged young people and children through our long-term partnerships with local grassroots organisations, who share our aims of empowerment and growing strong, sustainable communities. We provide education for primary and secondary children who live in poverty, skills training for young school leavers and vulnerable young women, and family support for children without parents.

# ECOLOGIA YOUTH TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### Current projects review

#### 1. Scotland:

##### **Growing2gether**

In 2022 Growing2gether delivered 2 cohorts of its nursery mentoring programme, reaching 244 children and young people in 9 Highland schools. Additionally, we ran 4 Growing2gether in the Community, youth-led community projects. The programme(s) had a positive impact on mental health and wellbeing, re-engagement with education, key life skills and self-esteem. We also had pre- and post-programme positive outcomes of the impact on emotional wellbeing, on mental health (depression and anxiety), on growth of Mindset and on attitude relating to their community.

We are particularly delighted that our mental health outcomes have improved significantly from when we were delivering online during the height of the pandemic, even though not all of the participants in the first cohort were able to access the nursery. We also are proud that our skilled facilitators reacted with flexibility and respected the difficulties the schools were facing, who were struggling with closures and staff sickness. We used our initiative in our delivery (for example delivering the core elements of the programme within the school where required). This meant we needed to flex the Growing2gether programme to reflect the importance of relationships with peers/the young people's family, where we were unable to base this on the mentoring relationship with the child in the nursery/primary.

The Growing2gether in the Community projects are led by the young people who assess the needs of their local community and create a community project in partnership with community mentors. All projects were wonderful contributions to their community, covering topics like supporting and valuing the elderly, celebrating our community and raising awareness on dementia.

In addition, during this period, we continued to provide mentoring for 76 Primary school children in 6 Primary schools across Highland. This mentoring was funded by schools.

With thanks to our many stakeholders and especially our funders, including Esmee Fairburn Foundation, National Lottery Community Fund, BBC Children in Need, CABWI, Bank of Scotland Foundation, the Robertson Trust and the Gannochy Trust. Our partnership with High Life Highland and Highland Council continue to flourish and enable us to reach 'hard to reach' deserving young people.

##### **Ukrainian Refugees Programme in Scotland**

In 2022 we developed a new partnership with the Findhorn Refugee Action Forum, to raise vital funds to support Ukrainian Refugees who come to the local area in Morayshire. This included supporting individuals and families with housing and day-to-day living necessities, utilities, and travel until they become financially settled in Scotland.

#### 2. International:

##### **Uganda**

Sky Is The Limit is a small but effective primary school where a little money goes a very long way for disadvantaged children - such as its school meals programme - has grown its roster of pupils to 397. Many of the children at Sky Is The Limit are living with the consequences of HIV/Aids. Of its 397 pupils, 35 children have been left without parental care due to HIV/Aids and so live at Sky Is The Limit's residential home, Noah's Ark.

The pandemic greatly affected Sky Is The Limit School yet the community worked hard to overcome the additional challenges put upon them. With the rising cost of supplies - caused by severe food insecurity across the country - the expenses they face are becoming increasingly difficult to navigate. This makes our plans next year to develop the 8-acre farm and train the farm staff in organic farming even more of a priority, and our continuation of the school meals project even more important.

Annual funding from Trusts and Foundations who are long-standing supporters of Sky Is The Limit contributed £9,268 to provide all the children a nourishing midday meal (38,000 nutritious school meals in total). This is a most important contribution to the health of the children as well as their ability to study and succeed at school.

## **ECOLOGIA YOUTH TRUST**

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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Unfortunately, the pandemic had an even more devastating effect on Sky Is The Limit School this year and it is with sad hearts we share that Founder and Director of Sky Is The Limit, Rose Mugenyi, passed away in December 2021 after falling ill from the Coronavirus. Rose touched the hearts of all at Sky Is The Limit and developed great friendships with staff and trustees at Ecologia. Her children have stepped forward to continue the work at Sky Is The Limit. It is important to note that Rose's passing made financial transactions from Ecologia to Sky Is The Limit difficult. As part of Ugandan financial regulations, Ugandan business accounts require all three signatories to be present when withdrawing money, which was not possible with Rose's passing resulting in the account being frozen until it has gone through the necessary Ugandan court proceedings. Sky Is The Limit is working to have the funds in the frozen account released. In the meantime, a secondary business account has been created at Sky Is The Limit, so that project delivery can continue, and we are looking forward to working with the new staff at Sky Is The Limit as they progress through this transitional period.

With thanks to the Institute of Mechanical Engineers Support Network, our 3-year Fruits of Sky project began this year, initiated by graduates of Sky Is The Limit who aim to create employment for young people in Fort Portal and the surrounding Rwenzori region of Uganda. The project gives young entrepreneurs the opportunity to start their own businesses through a low-interest loan scheme, increases job opportunities by building a 'boda-boda' (motorcycle) taxi service and repair shop to serve local communities, and the establishment of a stationary shop and ICT centre which offers stationary supplies for students and ICT training for those looking for work. The boda-boda taxi service has already started and parts have been ordered for the repair shop.

Our child sponsorship programme supports the school to provide for eight children whose parents are unable to pay for school fees. We also offer support in school fees for five young people to attend Secondary school and for one medical student in his third year at University.

#### **Kenya**

##### International Peace Initiatives

In partnership with International Peace Initiatives (IPI), Ecologia Youth Trust has supported skills trainings for over 300 young women living with HIV/Aids or in extreme poverty since 2012. In Kenya, one in five girls between 15 and 19 are mothers. Families struggle with poverty, disease and the risk of contracting HIV/Aids. In Meru, 21% of the population have no formal education. When girls become mothers, the vast majority drop out of school. They face rejection from the father of their child, their families and community. Many become homeless, with no chance of securing a decent job, forcing them into commercial sex work to survive and provide for their children.

With support from Ecologia Youth Trust, IPI has delivered training to vulnerable women in detergent making, tailoring, tie-dye, catering, knitting, cosmetics and food processing. It has changed the lives of women who previously had no means to support themselves or their children. The 2017 training in hairdressing for 20 vulnerable young women who were forced into commercial sex work through poverty was so successful, that in 2019 we set up an ongoing 3-year training programme to train 105 young women. The project offers women an accredited Diploma in Hair & Beauty and includes a leadership and mentorship programme which empowers the women to share their new awareness and knowledge with other vulnerable women in their communities. The course also includes sex education, entrepreneurial skills, yoga, meditation and other vital life skills. Such skills give the women the ability to ground themselves and better respond in difficult situations. Each of the women is also offered individual counselling by a qualified counsellor, to help overcome past traumas. Unfortunately, the Coronavirus pandemic caused a 7-month halt to Year 1 of the project which caused further disruptions into year 2. In August 2022, the 35 young women in our year 2 cohort graduated the course, and a further 45 enrolled for our year 3 cohort and are due to graduate in August 2023.

Ecologia has developed a child sponsorship programme for the children at Kithoka Amani Children's Home at IPI that helps to pay for school fees for the children. This support is immensely valuable as Secondary education is expensive and out of reach for many children. Sponsors currently support six young people to go to Secondary School.

Following the suspension of our overseas volunteer programme with IPI during the pandemic, we are delighted to announce that over 2022 the programme reopened and we are taking steps to reinvigorate the programme so it can reflect its pre-pandemic successes.

## **ECOLOGIA YOUTH TRUST**

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

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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##### Tarnos School

Tarnos School is our most recent project partner that Ecologia has welcomed into its family. Based in rural western Kenya, and championed by trustee Anne Skene, Tarnos is a shining light in educational excellence - committed to making sure all pupils qualify to attend the best Secondary Schools in Kenya. Already, its reputation for securing good results in the Kenyan exam system is increasing its enrolment from 250 children across 10 classes, to 300. The school is now 11 years old and to date, every single child has gone on to continue their education at Secondary School. A high percentage of these children, due to the excellent grades achieved at Tarnos, have gone on to very good Secondary schools where they will benefit from a quality education and the skills to set them up for success.

In September 2021, work began on the sewerage project which aims to increase sanitation at the school to improve the children's health. New ablution blocks and a septic tank was built, with a water cleaning system where waste water is recycled to irrigate the school's farm. This is a great addition to the school and will make sure that their running water system that was installed in 2018 will be used to its full potential.

Until recently, the Kenyan education system has been based on a 2-8-4-4 model (2 years pre-school, 8 years Primary, 4 years Secondary, 4 years Tertiary). This model is now being phased out across Kenya, to be replaced by a new 2-6-3-3-3 model (2 years pre-school, 6 years Primary, 3 years Junior Secondary, 3 years Senior Secondary 3 years Tertiary).

Alongside this new educational model, the Kenyan Government has also introduced the new Competency Based Curriculum (CBC) to address the emerging social, technological and economic demands of the workplace. This new system focuses on the ability of students to self-learn, nurture life-long learning, and develop skills in critical thinking, problem solving, digital literacy, communication and collaboration, and creativity.

To address these educational changes, work on building a science laboratory began and is due to complete in early 2023 in time for the new school year. The installation of this laboratory means that Tarnos School is now equipped to offer Junior Secondary education for 20 of its pupils who are expected to complete primary education at the end of the year, allowing them to continue receiving high-quality education and educational transitions in line with the Tarnos School ethos.

##### **Russia**

After restarting our volunteers programme in the summer of 2021 following a hiatus initiated by the Coronavirus pandemic, we have had to halt our Russian volunteers programme and school exchanges indefinitely due to the Russia/Ukraine conflict that began in February 2022. Our foster communities, Kitezh and Orion, are still very much part of Ecologia Youth Trust, and we are in regular communication with the foster families there.

Though we cannot actively fundraise for Kitezh and Orion, Ecologia's Child Sponsorship scheme has continued throughout the year, building friendships between the foster children and their foreign sponsors from many countries in the world. The children like to refer to their sponsors as 'god parents' as this is more personal and better reflects the close bonds that are often built. The children write letters and send handmade cards at Christmas time, and they are always excited to receive letters or emails in return. This has been particularly important as both Kitezh and Orion became isolated communities during the pandemic and these relationships will continue to be important to the children in the coming year. With our Russian partners' agreement, we are holding all donations made to Kitezh and Orion in reserve until such time as we are able to send the funds to them.



## ECOLOGIA YOUTH TRUST

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **FUNDING FOR ECOLOGIA INTERNATIONAL January – December 2022**

We are very grateful for the generosity of our funders, who have made it possible to transform the lives of so many young people and children. This funding includes:

##### Ecologia Youth Trust website development

Movement For Good Awards (£1,000)  
Arnold Clark Community Fund (£1,000)

##### Sky Is The Limit School Meals project

The Oak Trust (£1,000)  
The Oakdale Trust (£1,000)  
Paget Trust (£1,000)  
Bryan Guinness Charitable Trust (£1,000)  
Souter Charitable Trust (£3,000)

##### Fruits Of Sky Youth Enterprise Year 2

Institute of Mechanical Engineers Support Network (£17,598)

##### IPI Skills Training Year 3

Eleanor Rathbone Charitable Trust (£1,000)

##### Tarnos Science Laboratory

Institute of Mechanical Engineers Support Network (£39,283)

We are also very grateful for our committed supporters who have given so generously to ensure we can continue to deliver our services. Funds raised by the annual Newsletter and our end-of-year fundraising efforts (funds raised during the Christmas period) amounted to £12,105 to support our international work. Among other smaller fundraising events, we were extremely pleased to hold our second annual Pumpkin Trail over Halloween in Forres Grant Park, raising £1,351 with over 300 children and their families participating. We are also very grateful to a supporter who passed away, whose legacy of £15,000 meant that we could have an even greater impact in our work. Income from our child sponsorship scheme for all international projects amounts to £19,590 over 2022.

#### **FUNDING FOR GROWING2GETHER January 2022 – August 2022**

- The National Lottery Community Fund (£50,008)
- Esmee Fairburn Foundation (£4,200)
- Schools contribution (£31,554)
- BBC Children in Need/Youth Futures Foundation Inspiring Futures (£11,110)
- Robertson Trust (£18,000)
- Bank of Scotland Foundation (£1,750)
- Gannochy Trust (£12,500)
- CABWI Awarding Body (£10,320)
- Scottish Children's Lottery (£500)

Due to the move into the new charity, only eight months of activities for Growing2gether are included in this financial year.

# ECOLOGIA YOUTH TRUST

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

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### FUTURE PLANS AND DEVELOPMENTS

##### **Growing2gether**

Due to the immense success of its programmes, Growing2gether stepped away from Ecologia Youth Trust and registered as a Scottish Charity No. SC051919 on the 5th August 2022. This important step in the charity's development was supported by long-term funder Esmee Fairbairn Foundation. The charity has developed a new Growing2gether Board, with skilled Trustees with education, psychology and business backgrounds. We continue to strengthen this new Board and we are developing a Youth Participation Board (past young participants with lived experience) who will advise the charity on the needs of young people as we move forward.

##### **Uganda**

Sky Is The Limit School (SITL): We will support SITL to further develop self-sufficiency through developing their organic farm, providing food for the 400 anticipated pupils who will attend the school and benefit from the school meals programme. We will also seek sponsors to support the talented young people to attend Secondary School and University. Additionally, we will continue to deliver the Fruits of Sky programme which supports entrepreneurial opportunities, job opportunities and training to local young people in Fort Portal and the surrounding Rwenzori region.

##### **Kenya**

International Peace Initiatives (IPI): We will continue to provide Skills Trainings for 45 vulnerable mothers and young women until their graduation in August 2023 and to support HIV-affected children and their families. A further priority is to address the urgent water crisis in two communities near IPI:

- In Njuruta, we plan to increase access to clean water in Njuruta for drinking, domestic and agriculture use, benefiting 15,000 individuals, a school of 200 pupils and a community clinic serving over 5,000 people per year. We will develop the volunteers programme at IPI and increase the number of volunteers who go to contribute and learn from their experience there.
- In Kithoka, we plan to turn 5 acres of farmland owned by IPI into a regenerative food forest to support the children and young people who benefit from IPIs programmes. a solar powered borehole with two water tanks will also be installed.

We will also develop the volunteers programme at IPI and increase the number of volunteers who go to contribute and learn from their experience there.

Tarnos School: We will continue to support the sustainable development of the school by building additional classrooms so that it can continue to offer excellent education to disadvantaged children in the local community. Additionally, we will continue to provide the children with the education and opportunity to attend Secondary School.

##### **Russia**

Developing international connections has traditionally been at the forefront of our support for Kitez and Orion Children's Communities. However, in light of the recent invasion of Ukraine by Russian forces, we were forced to suspend our volunteers programme at Kitez and Orion Children's Communities. We are deeply saddened by the current invasion of Ukraine and as of now, we are unable to determine if our volunteers programme with Kitez and Orion will be re-established next year as it is a continuously evolving situation. However, we remain committed to the children and families there and send our heartfelt support. We hope to continue developing international connections with them and to resume sending volunteers to Kitez and Orion in the near future.

# ECOLOGIA YOUTH TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governance:** The Ecologia Youth Trust is a not for profit Company Limited by Guarantee, not having a share capital. It is governed by a Board of seven Directors. The director of International and the director of the Scottish Division are both on the Board. The board meets every eight weeks throughout the year, with both operational and financial reporting from International and from Scottish initiatives. At each meeting, the cash flow for the year is addressed for both divisions; profit and loss details; strategy for moving forward and challenges being faced are included in reporting. The Chair of the Board meets monthly with the Director of International to monitor finances; one director is responsible for monitoring Child Protection policies and procedures; one director sits on the Senior Management team for Growing2gether and one director holds responsibility for planning of Board meetings.. The Directors oversee an organizational 'Risk Register' at every Board meeting.

New directors are inducted by two directors (International and Scotland), visit the Charity's programmes where possible, attend a board meeting as an observer, followed by a discussion of the Ethos, Vision and Values of the Charity to determine if there is a good match with the candidate. New directors are provided with an Induction Pack including the latest annual report, International and Scottish business plans and the overall Strategic Plan of the Charity. Additionally, they are required to familiarize themselves with Director requirements from the Scottish Charity Regulator (OSCR), including OSCR's *Guidance and Good Practice for Charity Trustees* and OSCR's *Good Governance* paper.

**Decision making:** Both the International arm and the Scottish arm have a business plan approved by the Board of Directors. Major strategic as well as financial decisions or changes are approved by the Board. Decisions are carried by a majority of 2. The Board approved the Strategic Plan for 2021 - 2024

The Trustee Board approves the salary structure of existing and potential new staff. There is first a bench marking of equivalent salaries in the field exercise, followed by assessment of the impact on the Charity's financial situation and a review of the candidate's expertise and potential contribution to the work of the Charity, before any changes are made. The day to day financial running of the organisation is reported on in each financial report for Board meetings.

**Organisational Structure:** One director fulfils the role of Director of the International work of the Charity and one director the role of Director Scotland as their areas of leadership, strategic development, business development and accountability. Both Directors have over 25 years of Charity management and the Director Scotland has founded two previous successful Charities (the Psychosynthesis Trust and Teens and Toddlers).

The Charity employs a Director of Fundraising, with a 25-year track record in fundraising and a Director of Finance 1 day a week who oversees the financial work of the Director Scotland. The International work is further developed by a full time Associate Director. A bookkeeper is employed two days per week. A part time Marketing and Fundraising Officer and self-employed Communications Officer manages Ecologia's marketing, website and social media platforms.

Growing2gether has a team of 8 trained facilitators who deliver the Growing2gether programmes, managed by a Programme Manager. Our Community and Youth Participation Manager oversees the Growing2gether in the Community programmes. Additionally, there is a 4 day a week Administrator for Growing2gether.

### Reserves policy

The Committee has reviewed Ecologia Youth Trust's need for reserves in line with guidance issued by the OSCR. The trustees' reserve policy ensures that Ecologia Youth Trust maintains sufficient general unrestricted fund reserves to be able to meet redundancy liabilities, three months key staff salaries and three months office running costs & professional fees. The policy is reviewed annually.

### Reserve Funds

Ecologia Youth Trust aims to hold Unrestricted Reserves to cover 3 months essential costs that are carried over to the following year. On 30th September when Growing2gether separated from Ecologia Youth Trust these reserves stood at £43,124. This was divided proportionately between the two divisions £30,868 to Growing2gether and £12,256 remained with Ecologia Youth Trust.

The Charity holds no material financial investments.

# ECOLOGIA YOUTH TRUST

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

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Supporters and partners:**

We are grateful to the Highland Council for their advice, support and encouragement and for contributing the Youth Development Officers we train to run the Growing2gether programme, increasing reach and sustainability. We also want to thank the schools and nurseries involved in the Growing2gether programme for their willing and generous participation.

We also are grateful to our Patron, Cornelia Funke, for her generous support for Ecologia and our international projects.

#### **Principal funding sources**

In addition to our many individual donors, we are grateful to the following Grant Making bodies and Trusts for their support for our work:

#### **Scotland**

- Esmee Fairbairn Foundation
- National Lottery Community Fund
- BBC Children in Need and Youth Futures Foundation (Inspiring Futures)
- Robertson Trust
- Bank of Scotland Foundation
- Gannochy Trust
- Foundation Scotland
- Hugh Fraser Foundation
- The Ryvoan Trust
- Peter Vardy Foundation
- The Hedley Foundation
- CABWI Awarding Body
- Scottish Children's Lottery

#### **International**

- Movement For Good Awards
- Arnold Clark Community Fund
- The Oak Trust
- The Oakdale Trust
- The Paget Trust
- The Bryan Guinness Charitable Trust
- Souter Charitable Trust
- Eleanor Rathbone Charitable Trust
- Institute of Mechanical Engineers Support Network
- Amazon Smile
- GlobalGiving
- The Big Give
- The Hygeia Foundation USA.

The trustees have 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 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:

C Brislee

Mrs G L Shaw (Resigned 16 September 2022)

Lady D Whitmore (Resigned 16 September 2022)

Ms F A Hollingshead

Mr C W Kitson

Mrs A A Skene

Graham Jarvis (Resigned 14 December 2022)

# ECOLOGIA YOUTH TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### Statement of trustees responsibilities

The trustees, who are also the directors of Ecologia Youth Trust for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

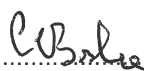
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees report was approved by the Board of Trustees.

  
.....  
C Brislee  
Trustee

Date: ..... 25/12/23 .....

# ECOLOGIA YOUTH TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ECOLOGIA YOUTH TRUST

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I report on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 12 to 29.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of Ecologia Youth Trust for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mark Sanderson Bsc(Hons), CA

MacKenzie Kerr Limited  
Chartered Accountants  
Redwood  
19 Culduthel Road  
Inverness  
IV2 4AA

Dated: 26/05/23

# ECOLOGIA YOUTH TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

### Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	2	-	42,553	73,667	116,220	89,441
Charitable activity income	3	-	-	178,892	178,892	378,231
Other trading activities	4	-	13,693	11,364	25,057	29,112
Investments	5	-	222	-	222	28
<b>Total income</b>		-	56,468	263,923	320,391	496,812
<b>Expenditure on:</b>						
Raising funds	6	-	-	40,768	40,768	40,804
Charitable activity costs	7	-	55,928	413,366	469,294	478,081
<b>Total expenditure</b>		-	55,928	454,134	510,062	518,885
<b>Net incoming/(outgoing) resources before transfers</b>		-	540	(190,211)	(189,671)	(22,073)
<b>Net incoming/(outgoing) resources before transfers</b>		-	540	(190,211)	(189,671)	(22,073)
Gross transfers between funds		(30,868)	(39,815)	70,683	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		(30,868)	(39,275)	(119,528)	(189,671)	(22,073)
Fund balances at 1 January 2022		43,124	51,668	170,084	264,876	286,949
<b>Fund balances at 31 December 2022</b>		12,256	12,393	50,556	75,205	264,876

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.

# ECOLOGIA YOUTH TRUST

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	2	-	18,912	70,529	89,441
Charitable activity income	3	-	82,771	295,460	378,231
Other trading activities	4	-	20,130	8,982	29,112
Investments	5	-	28	-	28
<b>Total income</b>		-	121,841	374,971	496,812
<b>Expenditure on:</b>					
Raising funds	6	-	8,869	31,935	40,804
Charitable activity costs	7	-	94,764	383,317	478,081
<b>Total expenditure</b>		-	103,633	415,252	518,885
<b>Net incoming/(outgoing) resources before transfers</b>		-	18,208	(40,281)	(22,073)
Gross transfers between funds		(2,634)	14,195	(11,561)	-
<b>Net expenditure for the year/ Net movement in funds</b>		(2,634)	32,403	(51,842)	(22,073)
Fund balances at 1 January 2021		45,758	19,265	221,926	286,949
<b>Fund balances at 31 December 2021</b>		43,124	51,668	170,084	264,876



# ECOLOGIA YOUTH TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		-		193
<b>Current assets</b>					
Debtors	14	10,031		16,776	
Cash at bank and in hand		70,116		268,085	
		<u>80,147</u>		<u>284,861</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(4,942)</u>		<u>(20,178)</u>	
Net current assets			75,205		264,683
<b>Total assets less current liabilities</b>			<u>75,205</u>		<u>264,876</u>
<b>Income funds</b>					
Restricted funds	17		50,556		170,084
<u>Unrestricted funds</u>					
Designated funds	18	12,393		51,668	
General unrestricted funds		<u>12,256</u>		<u>43,124</u>	
			24,649		94,792
			<u>75,205</u>		<u>264,876</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 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 25/1/23

C Brislee  
Trustee

Company registration number SC290434

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

Ecologia Youth Trust is a private company limited by guarantee incorporated in Scotland. The registered office is 66 The Park, Findhorn, Forres, Moray, IV36 3TD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

It has been necessary to halt the Russian volunteers programme and school exchanges indefinitely due to the Russia/Ukraine conflict that began in February 2022. The foster communities are still very much part of Ecologia Youth Trust, and there is regular communication with the foster families there. Though it is not possible to actively fundraise for the Kitezh and Orion, Ecologia's Child Sponsorship scheme has continued throughout the year, building friendships between the foster children and their foreign sponsors from many countries in the world. With our Russian partners' agreement, we are holding all donations made to Kitezh and Orion in reserve until such time as we are able to send the funds to them.

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. The principal accounting policies adopted are set out below.

#### 1.2 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.

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

##### 1.3 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.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Grants are deferred where the performance conditions have not yet been met, although amounts have been received and are carried forward until these conditions are achieved. Life memberships are initially deferred and are recognised over a ten year period.

##### Donation and legacy income:

Income from donations and legacies include incoming resources from the following sources:

- Gifts, donations and any related gift aid claimed, including legacies given by the founders, patrons, supporters, the general public and businesses;
- Grants which provide core funding or are of a general nature provided by government and charitable foundations;
- Gifts in kind and donated services and facilities.

##### Charitable activity income:

Charitable activity income includes any resources received which are for the payment of goods and services provided for the benefits of the charity's beneficiaries. It will include trading activities undertaken in the furtherance of the charity's objects and those grants (although legally donations) which have conditions which make them similar in economic terms to trading income, such as service level agreements with local authorities. This will include:

- The sale of goods or services as part of the direct charitable activities of the charity;
- The sales of goods or services made or provided by the beneficiaries of the charity;
- Contractual payments from government or public authorities
- Grants specifically for the provision of goods and services to be provided as part of the charitable services to beneficiaries.

##### Other trading activities:

Income from other trading activities represent the charities fundraising activities which are carried out primarily to generate income for use on its charitable activities. This includes:

- Fundraising events such as appeals;
- Sponsorship which cannot be considered pure donations;
- Publishing and trading income from selling charity merchandise; and
- Providing goods and services other than for the benefit of the charity's beneficiaries.

##### Investment income:

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

##### 1.4 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

##### 1.5 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:

Computers	Straight line over 3 years
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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 the statement of financial activities.

##### 1.6 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.

##### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **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.

##### **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.

##### 1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **1 Accounting policies (Continued)**

##### **1.9 Retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **1.10 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

##### **1.11 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 2 Donations and legacies

	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	42,553	73,667	116,220	18,912	70,529	89,441

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3 Charitable activity income

	International	Growing2gether	Total	International	Growing2gether	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
School contributions	-	31,555	31,555	-	112,564	112,564
Performance related grants	38,948	108,389	147,337	35,829	229,838	265,667
	<u>38,948</u>	<u>139,944</u>	<u>178,892</u>	<u>35,829</u>	<u>342,402</u>	<u>378,231</u>
Analysis by fund						
Unrestricted funds - designated	-	-	-	-	82,771	82,771
Restricted funds	<u>38,948</u>	<u>139,944</u>	<u>178,892</u>	<u>35,829</u>	<u>259,631</u>	<u>295,460</u>

#### 4 Other trading activities

	Unrestricted funds designated	Restricted funds	Total Unrestricted funds designated	Restricted funds	Total
	2022	2022	2022	2021	2021
	£	£	£	£	£
Subscriptions	-	3,097	3,097	-	2,461
Fundraising appeals	13,277	5,321	18,598	18,304	22,054
Trading activity income: other	416	2,946	3,362	1,826	4,597
Other trading activities	<u>13,693</u>	<u>11,364</u>	<u>25,057</u>	<u>20,130</u>	<u>29,112</u>

#### 5 Investments

	Unrestricted funds designated	Unrestricted funds designated
	2022	2021
	£	£
Interest receivable	<u>222</u>	<u>28</u>

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 6 Raising funds

	Restricted funds	Unrestricted funds designated	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
<u>Fundraising and publicity</u>				
Fundraising agents	40,768	8,869	31,935	40,804
	<u>40,768</u>	<u>8,869</u>	<u>31,935</u>	<u>40,804</u>



# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 7 Charitable activity costs

	International	Growing2gether	Total 2022	International	Growing2gether	Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Staff costs	57,195	179,287	236,482	46,546	203,924	250,470
Depreciation and impairment	-	193	193	-	193	193
Rent, office & equipment	3,518	260	3,778	3,346	-	3,346
Rates & insurance	877	471	1,348	956	2,482	3,438
Telephone	544	-	544	535	21	556
Office supplies, post & stationery	2,566	12,737	15,303	2,278	7,485	9,763
Advertising	218	-	218	996	-	996
Training & Travel	5,216	13,148	18,364	7,993	9,719	17,712
Admin, qualification & programme supplies costs	-	2,015	2,015	-	4,687	4,687
Bookkeeping fees	3,177	2,233	5,410	4,081	3,923	8,004
Sundries	489	9	498	3,612	-	3,612
Contingency costs	-	-	-	5,000	-	5,000
Consultancy fees & other direct costs	51,943	25,016	76,959	-	51,543	51,543
	<u>125,743</u>	<u>235,369</u>	<u>361,112</u>	<u>75,343</u>	<u>283,977</u>	<u>359,320</u>
Grant funding of activities (see note 8)	44,627	60,108	104,735	78,179	-	78,179
Share of support costs (see note 9)	1,033	-	1,033	1,006	32,777	33,783
Share of governance costs (see note 9)	1,798	616	2,414	2,096	4,703	6,799
	<u>173,201</u>	<u>296,093</u>	<u>469,294</u>	<u>156,624</u>	<u>321,457</u>	<u>478,081</u>
<b>Analysis by fund</b>						
Unrestricted funds - designated	53,132	2,796	55,928	51,611	43,153	94,764
Restricted funds	120,069	293,297	413,366	105,013	278,304	383,317
	<u>173,201</u>	<u>296,093</u>	<u>469,294</u>	<u>156,624</u>	<u>321,457</u>	<u>478,081</u>

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 8 Grants payable

	International	Growing2gether	International
	2022	2022	2021
Kitezh & Orion children's communities	25	-	41,663
Sky is The Limit	32,961	-	21,861
International Peace Initiatives, Kenya	11,641	-	14,655
Growing2gether	-	60,108	-
	<u>44,627</u>	<u>60,108</u>	<u>78,179</u>

The grant payable to Growing2gether is a result of this becoming a separate charity in August 2022 and as stated in the Reserve Funds and Restricted Reserve Fund notes relates to £30,868 from the reserve fund and £29,239 from the restricted reserve funds.

#### 9 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021	
	£	£	£	£	£	
Staff costs	-	-	-	32,775	-	32,775
Exchange Losses	-	-	-	64	-	64
Financial management	330	-	330	614	-	614
Bank charges	703	-	703	330	-	330
Trustee expenses	-	594	594	-	1,249	1,249
Independent examiners fees	-	1,820	1,820	-	5,550	5,550
	<u>1,033</u>	<u>2,414</u>	<u>3,447</u>	<u>33,783</u>	<u>6,799</u>	<u>40,582</u>
Analysed between						
Charitable activities	<u>1,033</u>	<u>2,414</u>	<u>3,447</u>	<u>33,783</u>	<u>6,799</u>	<u>40,582</u>

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 10 Trustees

There were 2 (2021 - 0) trustees paid expenses of £1,249 (2021 - £nil).

F A Hollingshead received £24,000 remuneration for her services to the charity.

D Whitmore received £26,838 remuneration for her services to the charity as director of the Growing2gether project whilst it was part of Ecologia Youth Trust at which point her employment ceased.

No further Trustees received remuneration for their services.

### 11 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
	7	10
	<u>7</u>	<u>10</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	221,158	262,951
Social security costs	12,939	17,161
Other pension costs	2,385	3,133
	<u>236,482</u>	<u>283,245</u>
	<u>236,482</u>	<u>283,245</u>

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 13 Tangible fixed assets

	Computers £
At 1 January 2022	1,279
Disposals	(1,279)
At 31 December 2022	-
At 1 January 2022	1,086
Depreciation charged in the year	193
Eliminated in respect of disposals	(1,279)
At 31 December 2022	-
<b>Carrying amount</b>	
At 31 December 2022	-
At 31 December 2021	193

#### 14 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	10,031	16,599
Prepayments and accrued income	-	177
	<u>10,031</u>	<u>16,776</u>

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

	2022 £	2021 £
Other taxation and social security	-	725
Trade creditors	1,788	8,641
Other creditors	154	419
Accruals and deferred income	3,000	10,393
	<u>4,942</u>	<u>20,178</u>

#### 16 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,385 (2021 - £3,133) and there are no prepaid or accrued amounts.

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 17 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 31 December 2022
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Kitezh Reserve Fund	34,182	20,401	(48,321)	-	6,262	10,303	(2,555)	1,387	15,397
David John Wallace Sports Fund	561	-	-	-	561	-	-	-	561
Sky Is The Limit Fund, Uganda	298	44,230	(32,511)	-	12,017	45,733	(45,870)	(2)	11,878
International Peace Initiatives, Kenya	14,809	14,424	(17,405)	-	11,828	9,496	(13,251)	(183)	7,890
Growing2gether	165,379	259,631	(284,574)	(11,561)	128,875	141,519	(340,729)	70,335	-
Tarnos, Kenya	6,697	36,243	(32,379)	-	10,561	46,070	(45,759)	(874)	9,998
Forest, Myanmar	-	42	(62)	-	(20)	-	-	20	-
Findhorn Refugees Committee	-	-	-	-	-	10,802	(5,970)	-	4,832
	<u>221,926</u>	<u>374,971</u>	<u>(415,252)</u>	<u>(11,561)</u>	<u>170,084</u>	<u>263,923</u>	<u>(454,134)</u>	<u>70,683</u>	<u>50,556</u>

#### **Restricted Funds:**

##### Kitezh Reserve Fund:

This fund is specified for assisting a community of orphans with foster families at Kitezh in Russia.

##### David John Wallace Sports Fund:

This fund was set up specifically to support an orphan child (Datuna) from the Terni Community in Georgia. Datuna now lives in Scotland and is working hard to become a disabled basketball player.

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2022
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
International designated funds	19,265	38,930	(51,610)	2,634	9,219	56,468	(53,133)	(3,161)	9,393
Growing2gether designated funds	-	82,911	(52,023)	11,561	42,449	-	(2,795)	(39,654)	-
Website development fund	-	-	-	-	-	-	-	3,000	3,000
	<u>19,265</u>	<u>121,841</u>	<u>(103,633)</u>	<u>14,195</u>	<u>51,668</u>	<u>56,468</u>	<u>(55,928)</u>	<u>(39,815)</u>	<u>12,393</u>

#### Unrestricted funds:

##### General funds:

These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

##### Designated funds:

##### International Designated funds:

These are funds which have been set aside for international use.

##### Growing2gether Designated funds:

These are funds which have been set aside for the Growing2gether project.

##### Website Development fund:

These are funds which have been set aside for the development of a website.

# ECOLOGIA YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 18 Designated funds (Continued)

Sky Is The Limit Fund, Uganda:

This fund is set up to support a home and school for orphans in Uganda.

International Peace Initiatives (IPI), Kenya:

This fund is set up to support peace initiatives in Kenya, a home for orphans in Meru, and to provide skills training for women to support their families.

Growing2gether:

Growing2gether is a programme for schools in Scotland that supports disengaged young people to develop confidence and self-belief by mentoring small children, nurturing their potential and developing trust in their community.

Tarnos, Kenya:

Tarnos School, Kericho, Kenya is a centre of excellence that aims to educate 250 children from a poor area to enable them to attend secondary school. Supported by trustee Anna Skene.

Forest, Myanmar:

This fund is set up to support a small project to plant trees in support of young people.

Findhorn Refugees Committee:

This fund is set up to support refugees from Ukraine with housing and personal needs.

#### 19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:							
Tangible assets	-	-	-	-	-	193	193
Current assets/(liabilities)	11,479	14,590	49,136	75,205	43,124	169,891	264,683
	<u>11,479</u>	<u>14,590</u>	<u>49,136</u>	<u>75,205</u>	<u>43,124</u>	<u>170,084</u>	<u>264,876</u>

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 20 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Ecotravels:

A business owned and operated by the Trustee F A Hollingshead.

During the period Ecologia Youth Trust purchased goods and services of £2,059 (2021 - £2,039). These transactions were undertaken on an open market basis. At the balance sheet date there was an outstanding amount of £Nil (2021 - £270) included in trade creditors.