

REGISTERED COMPANY NUMBER: SC290434 (Scotland)
REGISTERED CHARITY NUMBER: SC023976

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE PERIOD 1 OCTOBER 2019 TO 31 DECEMBER 2020
FOR
ECOLOGIA YOUTH TRUST**

ECOLOGIA YOUTH TRUST

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for the period 1 October 2019 to 31 December 2020

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ECOLOGIA YOUTH TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

for the period 1 October 2019 to 31 December 2020

TRUSTEES	C Brislee - Chairperson Mrs G L Shaw Lady D Whitmore Ms F A Hollingshead N Hollins - Deputy Chairperson (resigned 1/10/20) C W Kitson Mrs A A Skene Ms J N Jackson (resigned 20/5/21)
COMPANY SECRETARY	Mrs E Egan
REGISTERED OFFICE	66 The Park Findhorn Forres IV36 3TD
REGISTERED COMPANY NUMBER	SC290434 (Scotland)
REGISTERED CHARITY NUMBER	SC023976
INDEPENDENT AUDITORS	Mackenzie Kerr Limited Chartered Accountants and Statutory Auditor Redwood 19 Culduthel Road Inverness IV2 4AA
BANKERS	Royal Bank of Scotland 209 High Street Elgin IV30 1DL

ECOLOGIA YOUTH TRUST

REPORT OF THE TRUSTEES

for the period 1 October 2019 to 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 October 2019 to 31 December 2020. 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).

The trustees decided to extend the financial year by 3 months to 31st December in line with many of our grant making funders. This set of accounts reflects 15 months of activities. Growing2gether generates 80% of the total income of the charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charitable 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

In the light of the Coronavirus pandemic, the significant activities carried out by Ecologia Youth Trust in order to achieve their objectives during the year were radically changed. However, we are pleased to note that the programmes were adapted to meet the needs of the beneficiaries and the following activities were achieved:

- Offering the Growing2gether programme online to young people.
- Creating a mentoring service to meet the increased mental health needs in young people precipitated by Covid
- Further development of international projects in Uganda and Kenya.

Further development of our major programme in Scotland, Growing2gether, an early intervention programme (over 1,000 children reached) that works closely with 11 secondary schools in the Scottish Highland to address the needs of disengaged young people's social and emotional development by giving them work experience mentoring small children who need additional support in a nursery setting.

Our latest programme, Growing2gether in the Community is currently being delivered in three partner secondary schools with expansion planned for September 2021. With the support of two Growing2gether facilitators, young people assess the needs of their local community, then design and deliver a completely youth-led community project. The current community projects are: mental health, supporting young carers and supporting NHS workers.

Growing2gether Mentoring Service was launched in November 2020 to serve the increase in mental health needs caused by the Pandemic. This service has been delivered in 10 Secondary schools by our facilitators, who all did a Diploma in mentoring young people with Caledonian University.

Further developed a partnership with International Peace Initiatives (IPI) supporting HIV/AIDS- and poverty-affected women and orphans in Kenya with skills trainings for vulnerable women, and supporting education for children without family support.

Further developed the partnership with Sky Is the Limit Children's Centre for HIV/AIDS and poverty-affected orphans in Uganda by providing support for the school.

Started a new partnership project, Tarnos School in Kenya, that provides educational excellence and opportunity for further education for rural Kenyan children.

Because of the Coronavirus pandemic, we were forced to close our volunteers programme temporarily in the Kitez and Orion Communities in Russia and at IPI in Kenya.

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ACHIEVEMENT AND PERFORMANCE

Our vision is a world where all young people can realise their unique potential, improve their lives for the long term, and contribute to stronger communities.

Our mission is to give young people facing disadvantage the support they need to thrive. This support includes access to a quality education, the confidence, skills and resources to shape their own future, and the family support vital to their health and wellbeing.

Ecologia is committed to support young people to find long-term solutions to their problems and those of their communities. We aim to support young people and children to raise their self-belief and aspiration and to grow into their unique and abundant potential as well as become a positive force for change in their communities.

Our Scottish Growing2gether programmes, now over 70% of our operations, connect young people to their community as mentors to children 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.

Young people are the most affected by the challenges facing societies around the world. Yet they are also the best placed to find solutions to the most urgent issues affecting them. Together with our partners, we help young people to gain access to the things they need in order to fulfil their potential and become agents of change in their communities.

OVERVIEW OF THE YEAR

The strategic decision in 2017 to bring Growing2gether, a Scottish programme into the Ecologia Youth Trust has been extremely successful and has benefitted a large number of young people and small children in Scotland. It has enhanced the effectiveness of our mission, allowed us to reach larger numbers of deserving young people as well as bringing additional employment into the Highland. The outcome of this is a larger, more comprehensive footprint of the Ecologia Youth Trust

Our commitment to the International projects in Russia, Kenya and Uganda continues to be strong. Due to the Coronavirus, schools in Uganda and Kenya were closed and the teachers were without an income. Thanks to generous support from our regular donors, we were able to send emergency funds to support the teachers and the women taking part in the skills training who were unable to continue their training. Extra funds were also sent to support the schools to open in October with appropriate wash stations, PPE and distanced classrooms.

The children's foster family communities in Russia, Kitezh and Orion, managed to keep their children safe from coronavirus, as they were able to close their gates to incomers. In this way they were able to continue with education for the children and live life almost as normal. However, the loss of international volunteers has been keenly felt, both culturally and economically.

CURRENT PROJECTS REVIEW

Growing2gether Scotland

Growing2gether is an early intervention mentoring programme targeting two sets of vulnerable children - disengaged young people and small children in need of additional support. This transformative work experience, combined with classroom training, teaches young people self awareness, interpersonal skills and builds their sense of responsibility so they make positive decisions about their education, their health and their future, as well as the opportunity to earn an accredited Scottish qualification.

Growing2gether: What we have achieved

Our impact

In partnership with Highland Council, we have changed the lives of over 1000 young people since 2017 in 13 Highland schools. Growing2gether supports young people to discover their inherent character strengths, building work and life skills so that they fulfil their educational, employment and personal potential. The children the teens mentor, who are aged 3-5, have social/communication challenges; mentoring (which includes play, reading and numbers) helps them progress in school.

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Our commitment to being an evidence-based intervention speaks for itself through our outcomes:

- **Improved mental health:** 90% of young people agreed that Growing2gether increased their confidence; we achieved a 21% improvement in mental health/well-being; we improved young people's mindset by 34%, helping them recognise that abilities can be developed through dedication and hard work.
- **Increased life skills:** 85% achieved the accredited qualification; 84% progressed to further study/training/work.
- **Increased educational/community engagement:** 95% realised the importance of education in getting what you want in life. 90% agreed that the programme encouraged them become more engaged with the community.

95% of young people would recommend Growing2gether to other young people.

We are passionate about reaching more young people struggling to cope with mental health and educational challenges and plan further expansion across Scotland. As part of Growing2gether, we train local school staff, at no cost to funders, in skills to deliver the programme in the future. This makes Growing2gether sustainable and allows us to reach out to all young people facing disadvantage in the school.

Measures/indicators used for Outcome/Impact Evaluation for Growing2gether programmes: Procedure: participants are provided with a battery of measures before and after the programme. The evidence base consists of pre and post programme reporting from: teachers, the young people themselves and parents. The following are measured: changes in students' behaviours and attitudes; impact on emotional well-being; impact on mental health; and self-efficacy; satisfaction and feedback. Case studies are also provided.

The efficacy of Growing2gether is constantly monitored providing all stakeholders and potential funders with up-to-date outcome evaluation that can evidence the impact that the programme is having on aspects of the young person's development. At its heart our outcome evaluation enables us to monitor if we are serving our young people effectively. It also enables us to learn and to adjust our interventions to increase impact. We want to do the best we can!

The need for Growing2gether

Our beneficiaries (14-16 years) tell us that they feel marginalised and undervalued. Their communities, many remote and offering few opportunities, are in the 15% most deprived in Highland (Scottish Index of Multiple Deprivation, 2019). The young people have little or no parental support and are often coping with adverse childhood experiences (bereavement/divorce/mental illness of parents). Disengaged from school and society, they have no aspiration for their future. *"Geography in Highland makes it difficult to ensure equity in service provision; many programmes can be short lived/provide a benefit to only a small number of pupils/schools. With Growing2gether, the model provides both an effective input for the children/young people involved and also sustainability for Highland schools into the future."*

"In these areas, there are no other programmes providing an intensive work experience in a group to build mental health and improve life chances. Growing2gether supports community inclusion and builds resilient communities. Young people at risk of no positive destination, volunteer in their local community, gain valuable work experience and life skills, increasing their chances of social integration and of entering the workplace."

Bernadette Cairns, Principal Educational Psychologist, Highland Council.

The voice of young people

We developed Growing2gether in partnership with young people, Highland Council, schools and parents, who highlighted an urgent need for an intensive programme to support the mental health of Scotland's children. Our 2017 youth survey (120 respondents), showed that young people wanted improved mental health/solutions to bullying. *"I struggled in class, not having the courage to speak up when I needed help."* 92% wanted a qualification; 79% support to achieve their potential; 83% an opportunity to mentor a child.

Schools told us that Growing2gether works for disengaged young people because: it is delivered in a small group outside school, "giving a lot of support to help them develop self-worth - often hard to achieve in the school environment"; it also proves mental health: *"leadership responsibility through mentoring leads to improved self-confidence/self-esteem"*. (School Survey 2018).

The problems faced by our young people have worsened due to Covid. In our 2020 survey on the impact of the pandemic on young people's lives, the topics that received the highest ratings were mental health and wellbeing, as well as managing emotions and coping with stress. Already struggling at school, they are concerned about returning and over 70% say they want support with school. 75% are experiencing anxiety, worry or loneliness.

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Sustainability

It has been a part of our long-term strategy for Growing2gether to become a sustainable intervention for schools to offer to their most disengaged and disadvantaged young people in an on-going way. One of our partner schools, Inverness High School in Merkinch, has 80% poverty among their students. Alongside the programme, for sustainability and to support building skills in the local community, each school that we partner with to deliver the programme, puts forward a school staff member to train to deliver the programme. They then partner with a youth development officer from High Life Highland to deliver our programmes. The skills learned in this process are transferable to both the entire school and in the community; as well as building local capacity to support and reach more young people and children in a sustainable way. Added Value: The small children have social/communication/personal challenges; mentoring helps them progress in school. Head Teacher at Kinmylies Primary: "The children's self-confidence has increased by being mentored. They build positive bonds with the young people and our more vulnerable children gain much-needed one-to-one time."

Fundraising for Growing2gether

In spite of the Covid Pandemic, this financial year brought success both in terms of outcomes reached for the young people and in terms of funding for the programme.

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.

Funding for Growing2gether in 2019-2020

Aspiring Community Fund	£48,031
BIG Lottery Fund	£74,283
BIG Young Start	£66,763
Chance To Study	£23,499
Esmee Fairbairn Foundation	£60,000
Robertson Trust	£18,000
Schools Contributions	£68,463
Highland Council	£10,723
Hugh Fraser Foundation	£5,000
The Stafford Trust	£5,000
Bank of Scotland	£12,000
The Gannochy Trust	£12,500
BBC Children In Need	£33,332

We are also grateful to the secondary schools, who continue to support Growing2gether programmes and who have been eager to use our Mentoring Service during Covid to meet increased mental health needs. As our contribution to schools, we awarded them 12 weeks of mentoring for no fee.

International Projects:

Russia

Ecologia's support for **Kitezh Children's Community** and its sister community **Orion**, continues in spite of losing the volunteers programme and the school groups from UK and USA this year due to the Coronavirus pandemic. We look forward to re-starting the volunteers programme in September 2021. Both Kitezh and Orion are now self-sufficient for their day to day living, and look to Ecologia for moral support and friendship.

The Kitezh School has achieved recognition from the state as an Experimental School, and has a growing reputation for excellence in education, both for orphans and for children with exceptional needs who attend the school as boarders. Our success with facilitating the development of Kitezh and Orion has led to them become a leading authority on therapeutic care for orphans in Russia.

Ecologia's Child Sponsorship scheme has continued, 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. Most important is the communication between the sponsors and their 'god children' and many have developed lifelong friendships. 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 during this year as both Kitezh and Orion became isolated communities during a lockdown in Russia in order to minimize the risk of contracting the Coronavirus.

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Uganda

Sky Is the Limit is a small but effective project where a little money goes a very long way. The school's reputation in Fort Portal for providing quality education and vital services - such as its school meals programme - has grown its roster from 350 pupils to 400. Many of the children at Sky Is The Limit are living with the consequences of HIV/Aids. Of its 400 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. From March - October 2020 the country was under lockdown, causing all businesses and schools to close. All pupils (excluding the 35 residential children) were sent home to their families. Emergency funding was secured so we could continue supporting the children at Sky Is The Limit, who were cared for by a few remaining staff. Thankfully, some university students who had graduated from Sky Is The Limit returned to live with Founder of Sky Is The Limit, Rose Mugenyi, to help her care for the children and continue teaching the young children. As restrictions eased, 11 teachers returned to volunteer their time so that the pupils could continue with their education. In October 2020, the school was able to reopen with new safety practises in place. The school building funded by Ecologia in 2019 with the Henrietta Rose Memorial Fund and the Toy Trust was very important during 2020 as it provided three extra classrooms to allow the children to safely return to school and be appropriately distanced. They were also able to utilise the large new dining hall for classroom space. Individual donors contributed £10,500 to support the school as it recovered from the lockdown, giving the teachers a small income while school was closed, and helped to provide PPE and hand wash stations.

Annual funding from Trusts and Foundations who are long-standing supporters of Sky Is The Limit contributed £8,500 to provide all the children a nourishing midday meal. This is a most important contribution to the health of the children as well as their ability to study and succeed at school. Laticia K, aged 12 Primary 7 Class 2020 says *"I am one of the children who have benefitted a lot from school meals at sky. We are served with different dishes which make a balanced diet, which has made me grow into a big and beautiful girl. When my weight was taken before the lockdown, I discovered that it had raised from 30kg to 32 kg over 3 months. My health is good, since I started eating meals at school I no longer feel sick from hunger, and I can now participate in the game competitions played at school. I am very sure when we sit for primary leaving examinations I will pass with a first grade because the balanced diet has helped to boost my brain and concentration in class. I pray that school meals continue at Sky Is The Limit so that the future children who go to the school can benefit."*

The Gilchrist Trust provided the Tailoring Shop with sewing machines and fabric, to enable them to continue to make free school uniforms for Sky Is The Limit. We continue to support Sky Is The Limit through their school meal project, the school uniform project, and are also looking to support Sky's sustainability long-term through the development of their 8-acre farm and Fruits Of Sky project which seeks to enable job opportunities to young people while helping Sky Is The Limit to develop sustainable income.

Our child sponsorship programme supports the school to provide places 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

In partnership with **International Peace Initiatives (IPI)**, Ecologia Youth Trust has supported skills trainings for over 250 young women living with HIV/Aids or in extreme poverty since it began in 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, as an alternative to being obliged to earn their living as commercial sex workers, was so successful, that in 2019-20 we funded a second training for 25 young women, the first of an ongoing 3-year programme. 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 included sex education, entrepreneurial skills, yoga, meditation and other vital life skills. Such skills gave the women the ability to ground themselves and better respond in difficult situations. Each of the women were also offered individual counselling by a qualified counsellor, to help overcome past traumas. Unfortunately, the Coronavirus pandemic caused a 7-month halt to the project, but once lockdowns eased in October 2020, trainings were able to resume and 23 of the 25 women enrolled have successfully completed their training and have begun utilising their new skills to earn a good income.

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Results from Year 1 (2019-20) show that:

- 23 vulnerable women have been fully equipped with communication and entrepreneurial skills to help manage their own business.
- 23 vulnerable women have been fully equipped with leadership and mentoring skills.
- They are empowered to share their new abilities with other vulnerable women in their communities.
- 1 new pregnancy reported
- None have reported new STI cases.
- None have returned to commercial sex work.

In addition

- 100% report an increased awareness and understanding of sexual health. 90% of the women have used their skills/knowledge to help other young women to choose to leave commercial sex work.
- 100% are already using their skills to earn a living within the beauty industry.
- 98% report they are using the leadership and other life skills to inspire change in their communities.
- 100% report they live a calmer, reflective life after learning yoga and meditation techniques, helping them make better decisions in difficult situations.

The women have fed back that they now feel empowered in their own careers and can afford to send their children to school, giving them brighter prospects. A post programme report of the graduates of this programme showed that the women have increased confidence and self-esteem, and improved social mobility. They have reported that their increased ability to earn also leads to greater respect in the community and they help other community members. As of March 2021, Year 2 of the project began with 35 enrolled women and we anticipate similar positive results.

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 school.

The Volunteers programme at IPI was extremely successful in 2018, and a valuable experience for 3 young volunteers. We and IPI regret that we were unable to send volunteers in 2019-2020 and hope to be able to re-start the programme in 2021.

Tarnos School is our most recent project. 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 to the best Secondary Schools in Kenya. Tarnos was also affected by lockdown, and was closed for six months until October 2020. However, the older children were able to sit their end of Primary school exams three months later than usual, and expect a 100% pass rate into Secondary school.

FUNDING FOR ECOLOGIA INTERNATIONAL 2019-2020

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:

- The Ashworth Charitable Trust (£5,000 for Year 1 of the Hair & Beauty course - IPI)
- The Dorfred Charitable Trust (£1,500 for Year 1 of the Hair & Beauty course - IPI)
- Eleanor Rathbone Charitable Trust (£1,000 for Year 1 of the Hair & Beauty course - IPI)
- Allan & Nesta Ferguson Charitable Trust (£10,000 split between Year 2 and 3 of our Hair & Beauty course - IPI)
- Gilchrist Educational Fund (£1,750 towards the school uniform project - SITL)
- Souter Charitable Trust (£1,000 towards our school meals project - SITL)
- Bryan Guinness Charitable Trust (£3,000 towards our school meals project - SITL)
- Douglas Heath Eves (£500 towards our school meals project - SITL)
- Paget Trust (£4,000 towards support for the teachers during lockdown - SITL)
- Global Giving (£1,000 COVID-19 Microgrant - unrestricted)

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 our Emergency COVID-19 funding appeal, the annual Newsletter, our annual Christmas Campaign, and unrestricted funds raised during the Christmas period through events and appeals amounted to £96,385 to support our international work.
- Fundraising events understandably took a hit, due to the restrictions surrounding the pandemic. However, we were able to successfully hold two virtual events: A group of staff and supporters took part in the first ever virtual Kiltwalk, which was generously match-funded at 100% by The Hunter Foundation, raising a total of £4,000; and as part of our Universal Children's Day annual fundraising, Ecologia International held a virtual fair, comprising of a series of online events (e.g. book-reading, dance workshop, prize draw) and also an online auction where a total of £2,195 was raised.

Income from our child sponsorship scheme for all international projects amounts to £25,225 per year.

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FUTURE PLANS AND DEVELOPMENTS

Scotland: Pandemic allowing, Growing2gether hopes to return its flagship programme with the young people mentoring small children with addition needs in September 2021. All 10 schools in the Highlands have indicated that they wish the programme to continue and find the work placement highly beneficial in supporting young people to re-engage both with their education and their community. We will further develop our Youth Advisory Board, inviting them to attend trustee board meetings, Highland Community Participation meetings and create stronger links to their community and provide them with a stronger voice. Alongside this, we will develop an alumni body of young people once they finish our programme(s), as they have indicated wanting to stay involved, it is our aim to become stronger in youth led and community activities, partnering with the communities we are in (school interventions, youth services, other third sector organisations and new partnerships). Pandemic allowing, we will explore the potential for developing a consortium of partners to effect and strategise a larger scaling up of G2G beyond Highland Schools we will further explore expansion into Dundee and Aberdeen.

Our vision is to reach 1,328 young people and children in Highland and 416 young people/children in other geographies by Jan 2023. We will roll out our innovative G2G programme in Scotland to reach 576 young people mentoring 576 children.

Russia: Developing international connections is at the forefront of our support for Kitezh and Orion Children's Communities, and we intend to increase the number of volunteers and school exchanges as soon as international travel is possible.

Kenya: International Peace Initiatives (IPI): We will continue to provide Skills Trainings for vulnerable mothers and young women and to support HIV-affected children and their families and to increase the number of volunteers who go to contribute and learn from their experience there.

Tarnos School will be supported in 2021 to build a sewerage system for the school, as well as provide the children with the education and opportunity to attend Secondary School.

Uganda: Sky Is the Limit School (SITL): We will support SITL to further develop self-sufficiency through developing their farm, providing food for the residential children and school pupils as well as seeking sponsors to support the talented young people to attend Secondary School and University.

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 eight 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 the planning of Board meetings. The Director of International meets with the Director Scotland on a monthly basis. The Directors oversee an organisational '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).

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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 developed by a full time Project Development and Communications Officer. A bookkeeper is employed two days per week. A part time Social Media and Communications Officer manages the Ecologia website and social media platforms.

Growing2gether has a team of 5 trained facilitators who deliver the Growing2gether programmes, managed by a Programme Manager. Our Community Participation Officer oversees the Growing2gether in the Community programmes. Additionally, there is a 3 day a week Administrator for Growing2gether.

Our strategic context

In setting our priorities for the coming years, we have completed a detailed review of the internal and external context, and consulted closely with our partners.

Because the Scottish landscape is very different from the International one, we have done two different but complementary SWOT analyses:

Growing2gether

Strengths include: strong evidence of demand and need through 3 years of consultation; Growing 2gether is an innovative project which has potential for support from large Scottish funders; strong values and ethos and strongly committed and passionate staff team; diversity in activities allows for diversity in funding and flexibility; track record and strong outcomes encourages schools and supporters to provide funding; continuity in founder's involvement; strong personal relationships with partners, common values; ability to manage large grants (e.g., Big Lottery/government); strong internal policies and procedures; evidence that Growing2gether is a unique project (intensive group work based on positive psychology) not provided through curriculum, other intervention; willingness to self-reflect and learn through community/youth consultation

Weaknesses include: past diversity in activities makes it harder to communicate purpose; need to develop support from younger people; low brand awareness and promotion; low individual unrestricted donor base; limited sharing of learning between partners; small staff, need for succession planning;

Opportunities include: Highland base and international connections make EYT special; new partnerships can be formed with other youth-focused organisations; good organic fit with Scottish Government priorities for young people and rural deprivation; new funding models - corporate giving, social enterprise; emphasis on community focused interventions and potential rush to spend EU funding before Brexit

Threats include: Local authority and other public funding much reduced due to austerity; G2G may become less attractive to funders once it is no longer 'new'; loss of EU funding due to Brexit; misconception that we are part of statutory provision because we work with schools; competitors

International Opportunities include: SDGs are a close fit - youth, women and sustainability are key issues until 2030; SDGs are universal and should encourage connections across cultures and open up opportunities on an international scale; prevention agenda increasingly central in international policy and debate; our partnership model fits trends of increased power for grassroots organizations; our partners have great ideas and energy to develop and innovate further; track record of ability to manage large grants (e.g., Big Lottery/government).

International Threats include: Funding environment has changed. It is increasingly less likely that large grants will be available in the future; greater focus on supporting Southern civil society directly; increased public distrust of aid and charities; Brexit - unclear future; fast changing national contexts in countries where we work; debates around best way to support vulnerable children, orphans in particular.

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FINANCIAL REVIEW

Reserves policy

The Committee has reviewed Ecologia Youth Trust's need for reserves in line with guidance issued by the Charity Commission. The trustees' reserve policy ensures that Ecologia Youth Trust maintains sufficient general 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. The trustees aim to hold £65,000 of budgeted general funds, as unrestricted funds, to reflect these legal and fiduciary obligations. The level of reserves required in the general fund is reviewed with the budget annually. As of 30 December 2020 Unrestricted Reserve stands at £65,023.

Restricted Reserve Funds

Ecologia Youth Trust holds Restricted Reserves for project funds that are carried over to the following year. On 31 December 2020 these Reserves stood at £221,926. Of this £165,379 is held in Reserve for Growing2gether projects carried over to 2021. £34,182 is held for Kitezh Children's Community until it is needed for capital projects. This reserve fund includes an Education fund, held in trust for the children until they turn 18. The funds are released on request. A further £22,365 is held in restricted reserve funds for other projects to be distributed in the coming year.

The Charity holds no material financial investments.

Supporters and partners:

We are grateful to the Highland Council for their advice, support and encouragement and for giving us people to train in running the Growing2gether programme. 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

Aspiring Communities Fund, Scottish Government
Esmee Fairbairn Foundation
The National Community Fund
Bank of Scotland Foundation
Children in Need
The Gannochy Trust
Hugh Fraser Foundation
Chance to Study
Robertson Trust
Stafford Trust
Young Start

International

The Dorfred Charitable Trust
The Allan and Nesta Ferguson Trust
Eleanor Rathbone Charitable Trust
The Ashworth Charitable Trust
The Souter Trust
The Bryan Guinness Charitable Trust
Gilchrist Charitable Trust
Douglas Eves Charitable Trust
The Paget Trust
PayPal Giving Fund
Benevity Fund
GlobalGiving Girl Fund
Kiltwalk, matched funded by the Hunter Foundation
The Hygeia Foundation USA.

ECOLOGIA YOUTH TRUST

REPORT OF THE TRUSTEES

for the period 1 October 2019 to 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Ecologia Youth Trust for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

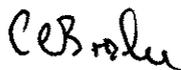
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, MacKenzie Kerr Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 18 June 2021 and signed on its behalf by:



C Brislee - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF ECOLOGIA YOUTH TRUST

Opinion

We have audited the financial statements of Ecologia Youth Trust (the 'charitable company') for the period ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 19 to the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF ECOLOGIA YOUTH TRUST

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the company's financial statements to material misstatement and how fraud might occur, including through discussions with the directors, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the company by discussions with directors and updating our understanding of the sector in which the company operates.

Laws and regulations of direct significance in the context of the company include The Companies Act 2006, and UK Tax legislation. (See Below)

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the Responsible Individual (RI) drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the RI's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
ECOLOGIA YOUTH TRUST**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Sanderson, BA, CA (Senior Statutory Auditor)
for and on behalf of MacKenzie Kerr Limited
Chartered Accountants and
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Redwood
19 Culduthel Road
Inverness
IV2 4AA

19 June 2021

ECOLOGIA YOUTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES
for the period 1 October 2019 to 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Period 1.10.19 to 31.12.20 Total funds £	Year Ended 30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	68,542	40,848	109,390	70,024
Charitable activities					
International activities	5	6,129	36,960	43,089	47,070
Growing2Gether activity		-	515,048	515,048	396,590
Other trading activities	3	47,563	4,557	52,120	39,478
Investment income	4	274	-	274	401
Total		122,508	597,413	719,921	553,563
EXPENDITURE ON					
Raising funds	6	26	60,521	60,547	51,214
Charitable activities					
International activities	7	104,486	69,642	174,128	164,836
Growing2Gether activity		-	372,119	372,119	281,943
Total		104,512	502,282	606,794	497,993
NET INCOME		17,996	95,131	113,127	55,570
Transfers between funds		1,488	(1,488)	-	-
Net movement in funds		19,484	93,643	113,127	55,570
RECONCILIATION OF FUNDS					
Total funds brought forward		45,539	128,283	173,822	118,252
TOTAL FUNDS CARRIED FORWARD		65,023	221,926	286,949	173,822

The notes form part of these financial statements

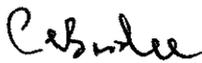
ECOLOGIA YOUTH TRUST

BALANCE SHEET
31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	14	-	386	386	-
CURRENT ASSETS					
Debtors	15	68,818	-	68,818	32,784
Cash at bank and in hand		<u>36,640</u>	<u>297,654</u>	<u>334,294</u>	<u>177,866</u>
		105,458	297,654	403,112	210,650
CREDITORS					
Amounts falling due within one year	16	<u>(40,435)</u>	<u>(76,114)</u>	<u>(116,549)</u>	<u>(36,828)</u>
NET CURRENT ASSETS		<u>65,023</u>	<u>221,540</u>	<u>286,563</u>	<u>173,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,023</u>	<u>221,926</u>	<u>286,949</u>	<u>173,822</u>
NET ASSETS		<u>65,023</u>	<u>221,926</u>	<u>286,949</u>	<u>173,822</u>
FUNDS	17				
Unrestricted funds				65,023	45,539
Restricted funds				<u>221,926</u>	<u>128,283</u>
TOTAL FUNDS				<u>286,949</u>	<u>173,822</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2021 and were signed on its behalf by:



C Brislee - Trustee

The notes form part of these financial statements

ECOLOGIA YOUTH TRUST**CASH FLOW STATEMENT**

for the period 1 October 2019 to 31 December 2020

	Notes	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Cash flows from operating activities			
Cash generated from operations	1	156,945	106,416
Interest element of hire purchase or finance lease rental payments paid		(30)	(388)
Finance costs paid		<u>(182)</u>	<u>6</u>
Net cash provided by operating activities		<u>156,733</u>	<u>106,034</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(579)	-
Interest received		<u>274</u>	<u>401</u>
Net cash (used in)/provided by investing activities		<u>(305)</u>	<u>401</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>177,866</u>	<u>71,431</u>
Cash and cash equivalents at the end of the reporting period		<u>334,294</u>	<u>177,866</u>

The notes form part of these financial statements

ECOLOGIA YOUTH TRUST**NOTES TO THE CASH FLOW STATEMENT
for the period 1 October 2019 to 31 December 2020****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Net income for the reporting period (as per the Statement of Financial Activities)	113,127	55,570
Adjustments for:		
Depreciation charges	193	233
Interest received	(274)	(401)
Interest element of hire purchase and finance lease rental payments	30	388
Finance costs	182	(6)
(Increase)/decrease in debtors	(36,034)	34,424
Increase in creditors	<u>79,721</u>	<u>16,208</u>
Net cash provided by operations	<u>156,945</u>	<u>106,416</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.19 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	<u>177,866</u>	<u>156,428</u>	<u>334,294</u>
	<u>177,866</u>	<u>156,428</u>	<u>334,294</u>
Total	<u>177,866</u>	<u>156,428</u>	<u>334,294</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in Sterling which is also the functional currency of the charity.

Going Concern

The ongoing COVID-19 pandemic the charity has impacted the charity and will continue to do so. During the year a number of staff have been on furlough, subsidised by the UK government. Ecologia will continue to monitor the regulations and guidance of both the UK and Scottish governments as well as the governments of the countries in which the international projects are carried out. Ecologia Youth trust will comply, as fully as possible, with all guidance and regulations in this respect and will seek to continue its activities as, and when, we are able.

The Trust will continue to work closely with its funders; to ensure its activities are in line with meeting future funding commitments, to review the impact of COVID-19 on its activities and to assess the Trust's position as a going concern. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

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 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.

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;
- Member subscriptions and sponsorships where these are, in substance, donations rather than payments for goods or services; and
- 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 benefit 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.

1. **ACCOUNTING POLICIES - continued**

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.

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.

Tangible fixed assets

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

Computer equipment - Straight line over 3 years

Taxation

The charity is exempt from corporation 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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.

Pension costs and other post-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.

ECOLOGIA YOUTH TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 1 October 2019 to 31 December 2020****2. DONATIONS AND LEGACIES**

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Donations	87,443	61,120
Gift aid	11,948	8,904
Grants	<u>10,000</u>	<u>-</u>
	<u>109,391</u>	<u>70,024</u>

Grants received, included in the above, are as follows:

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Moray Council - COVID rates relief grant	<u>10,000</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Sponsorships	3,894	1,791
Volunteers Scheme	670	16,223
Other income	4,463	824
Fundraising appeals	<u>43,093</u>	<u>20,640</u>
	<u>52,120</u>	<u>39,478</u>

4. INVESTMENT INCOME

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Bank interest received	<u>274</u>	<u>401</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 1 October 2019 to 31 December 2020

5. INCOME FROM CHARITABLE ACTIVITIES

		Period 1.10.19 to 31.12.20	Year Ended 30.9.19
	Activity	£	£
Grants	International activities	43,089	47,070
Grants	Growing2Gether activity	446,585	352,081
School contributions	Growing2Gether activity	68,463	44,509
		<u>558,137</u>	<u>443,660</u>

Grants received, included in the above, are as follows:

	Period 1.10.19 to 31.12.20	Year Ended 30.9.19
	£	£
Aspiring Communities Fund - Growing2gether	48,031	217,472
Esmee Fairbairn Foundation	60,000	40,000
Souter Charitable Trust	1,000	3,000
Bryan Guinness Charitable Trust	3,000	3,000
Toy Trust	-	30,000
Hilden Charitable Trust	-	6,000
HR Memorial fund	-	1,000
My Book Buddy	-	3,070
The Paget Trust	4,000	1,000
Hugh Fraser Foundation	5,000	4,000
Chance to Study	23,499	19,892
The Gannochy Trust	12,500	10,000
BIG Lottery - Community fund	74,283	60,717
Big Young Start	66,763	-
Robertson Trust	18,000	-
HMRC Grants	83,371	-
Tarnos	9,211	-
Children in Need	33,332	-
Stafford Trust	5,000	-
Bank of Scotland	12,000	-
Highland Council	10,723	-
Gilchrist Education	1,750	-
Allan & Nesta Ferguson Trust	10,000	-
Ashworth Trust	5,000	-
Dorfred Charitable Trust	1,500	-
Eleanor Rathbone Charitable Trust	1,000	-
Other grants	711	-
	<u>489,674</u>	<u>399,151</u>

6. RAISING FUNDS

Raising donations and legacies

	Period 1.10.19 to 31.12.20	Year Ended 30.9.19
	£	£
Fundraiser fees	60,547	50,147
Fundraising events costs	-	1,067
	<u>60,547</u>	<u>51,214</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 1 October 2019 to 31 December 2020

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
International activities	70,904	90,744	12,480	174,128
Growing2Gether activity	<u>289,014</u>	-	<u>83,105</u>	<u>372,119</u>
	<u>359,918</u>	<u>90,744</u>	<u>95,585</u>	<u>546,247</u>

8. GRANTS PAYABLE

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
International activities	<u>90,744</u>	<u>105,883</u>

The total grants paid to institutions during the period was as follows:

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Kitezh & Orion children's communities	19,333	26,776
Sky Is The Limit	26,709	52,011
International Peace Initiatives, Kenya	6,139	16,799
OTEPIC	-	8,732
Tarnos School, Kenya	11,413	-
Moray Arts Centre	4,350	-
Park Ecovillage Trust	6,000	-
Findhorn Foundation	6,000	-
Drumduan School	3,000	-
Christian Community	4,000	-
Other small grants to institutions	<u>3,800</u>	<u>1,565</u>
	<u>90,744</u>	<u>105,883</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
International activities	9,925	2,555	12,480
Growing2Gether activity	<u>79,216</u>	<u>3,889</u>	<u>83,105</u>
	<u>89,141</u>	<u>6,444</u>	<u>95,585</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 1 October 2019 to 31 December 2020

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Auditors' remuneration	2,100	2,040
Auditors' remuneration for non-audit work	3,500	2,736
Depreciation - owned assets	193	233
Other operating leases	<u>4,519</u>	<u>4,046</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Trustees' salaries	63,750	35,000
Trustees' social security	<u>6,284</u>	<u>3,653</u>
	<u>70,034</u>	<u>38,653</u>

F A Hollingshead received £10,000 in fees for her services to the charity as chief executive and £20,000 in remuneration during the period.

D Whitmore received £43,750 remuneration for her services to the charity as director of the Growing2gether project.

No further Trustees received remuneration for their services.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2020 nor for the year ended 30 September 2019.

During the period two Trustees received a total of £3,294 for the reimbursement of out of pocket expenses.

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 1 October 2019 to 31 December 2020

12. STAFF COSTS

	Period 1.10.19 to 31.12.20 £	Year Ended 30.9.19 £
Wages and salaries	309,180	217,374
Social security costs	26,047	14,882
Other pension costs	<u>3,755</u>	<u>2,205</u>
	<u><u>338,982</u></u>	<u><u>234,461</u></u>

The average monthly number of employees during the period was as follows:

	Period 1.10.19 to 31.12.20	Year Ended 30.9.19
Average monthly	<u>11</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,168	42,856	70,024
Charitable activities			
International activities	7,626	39,444	47,070
Growing2Gether activity	-	396,590	396,590
Other trading activities	22,734	16,744	39,478
Investment income	<u>401</u>	<u>-</u>	<u>401</u>
Total	57,929	495,634	553,563
EXPENDITURE ON			
Raising funds	2,469	48,745	51,214
Charitable activities			
International activities	47,761	117,075	164,836
Growing2Gether activity	<u>5,290</u>	<u>276,653</u>	<u>281,943</u>
Total	<u>55,520</u>	<u>442,473</u>	<u>497,993</u>
NET INCOME	2,409	53,161	55,570
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>43,130</u>	<u>75,122</u>	<u>118,252</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>45,539</u></u>	<u><u>128,283</u></u>	<u><u>173,822</u></u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 1 October 2019 to 31 December 2020

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 October 2019	700
Additions	<u>579</u>
At 31 December 2020	<u>1,279</u>
DEPRECIATION	
At 1 October 2019	700
Charge for year	<u>193</u>
At 31 December 2020	<u>893</u>
NET BOOK VALUE	
At 31 December 2020	<u>386</u>
At 30 September 2019	<u>-</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	68,641	32,375
Sundry debtors	-	409
Prepayments	<u>177</u>	<u>-</u>
	<u>68,818</u>	<u>32,784</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	38,420	35,449
Social security and other taxes	543	598
Credit card control account	92	781
Deferred income	72,894	-
Accrued expenses	<u>4,600</u>	<u>-</u>
	<u>116,549</u>	<u>36,828</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 1 October 2019 to 31 December 2020

17. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General funds	45,539	17,996	(17,777)	45,758
International designated reserves	-	-	19,265	19,265
	<u>45,539</u>	<u>17,996</u>	<u>1,488</u>	<u>65,023</u>
Restricted funds				
Kitezeh Reserve Fund	41,749	(7,567)	-	34,182
David John Wallace Sports Fund	561	-	-	561
Sky Is The Limit fund	960	(662)	-	298
International Peace Initiatives, Kenya	4	14,805	-	14,809
Growing2gether	84,455	82,412	(1,488)	165,379
Tarnos, Kenya	554	6,143	-	6,697
	<u>128,283</u>	<u>95,131</u>	<u>(1,488)</u>	<u>221,926</u>
TOTAL FUNDS	<u>173,822</u>	<u>113,127</u>	<u>-</u>	<u>286,949</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	122,507	(104,511)	17,996
Restricted funds			
Kitezeh Reserve Fund	12,083	(19,650)	(7,567)
Sky Is The Limit fund	28,167	(28,829)	(662)
International Peace Initiatives, Kenya	24,464	(9,659)	14,805
Growing2gether	515,052	(432,640)	82,412
Tarnos, Kenya	17,648	(11,505)	6,143
	<u>597,414</u>	<u>(502,283)</u>	<u>95,131</u>
TOTAL FUNDS	<u>719,921</u>	<u>(606,794)</u>	<u>113,127</u>

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General funds	43,130	2,409	45,539
Restricted funds			
Kitezh Reserve Fund	54,722	(12,973)	41,749
David John Wallace Sports Fund	401	160	561
Sky Is The Limit fund	4,997	(4,037)	960
International Peace Initiatives, Kenya	1,607	(1,603)	4
Growing2gether	13,263	71,192	84,455
OTEPIC, Kenya fund	132	(132)	-
Tarnos, Kenya	-	554	554
	<u>75,122</u>	<u>53,161</u>	<u>128,283</u>
TOTAL FUNDS	<u>118,252</u>	<u>55,570</u>	<u>173,822</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	57,929	(55,520)	2,409
Restricted funds			
Kitezh Reserve Fund	24,081	(37,054)	(12,973)
David John Wallace Sports Fund	160	-	160
Sky Is The Limit fund	48,626	(52,663)	(4,037)
International Peace Initiatives, Kenya	17,019	(18,622)	(1,603)
Growing2gether	396,590	(325,398)	71,192
OTEPIC, Kenya fund	8,600	(8,732)	(132)
Tarnos, Kenya	558	(4)	554
	<u>495,634</u>	<u>(442,473)</u>	<u>53,161</u>
TOTAL FUNDS	<u>553,563</u>	<u>(497,993)</u>	<u>55,570</u>

18. RELATED PARTY DISCLOSURES

Ecotravels:

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

During the period Ecologia Youth Trust purchased goods and services of £13,071 (2019 - £26,824). These transactions were undertaken on an open market basis. At the balance sheet date there were no outstanding balances.

19. FRC ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

ECOLOGIA YOUTH TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the period 1 October 2019 to 31 December 2020**

	Period 1.10.19 To 31.12.20 £	Year Ended 30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	87,443	61,120
Gift aid	11,948	8,904
Grants	<u>10,000</u>	<u>-</u>
	109,391	70,024
Other trading activities		
Sponsorships	3,894	1,791
Volunteers Scheme	670	16,223
Other income	4,463	824
Fundraising appeals	<u>43,093</u>	<u>20,640</u>
	52,120	39,478
Investment income		
Bank interest received	274	401
Charitable activities		
Grants	489,674	399,151
School contributions	<u>68,463</u>	<u>44,509</u>
	<u>558,137</u>	<u>443,660</u>
Total incoming resources	719,922	553,563
EXPENDITURE		
Raising donations and legacies		
Fundraiser fees	60,547	50,147
Fundraising events costs	<u>-</u>	<u>1,067</u>
	60,547	51,214
Charitable activities		
Trustees' salaries	63,750	35,000
Trustees' social security	6,284	3,653
Wages	168,142	147,734
Social security	12,880	9,891
Pensions	2,447	1,820
Rent of office and equipment	4,363	3,057
Rates and insurance	2,980	1,560
Telephone	814	672
Postage and stationery	186	8
Advertising	636	439
Sundries	28	-
Project workers	800	400
Training and travel	13,040	19,911
General donations	-	588
Consultants fees	1,904	2,485
Carried forward	278,252	227,218

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ECOLOGIA YOUTH TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the period 1 October 2019 to 31 December 2020

	Period 1.10.19 To 31.12.20 £	Year Ended 30.9.19 £
Charitable activities		
Brought forward	278,252	227,218
Education materials	-	387
Local accommodation	205	11,193
Visas and invitations	165	510
Events and activities	803	-
Mailings	1,075	1,586
Chief executive's fees	10,000	10,500
Book-keeping fees	9,189	5,472
Office supplies	4,987	8
Administration services	92	-
Qualification costs	3,676	5,535
Programme supplies	9,082	8,956
Community Projects Costs	1,752	1,387
Financial management	13,713	4,890
Other costs	7,818	1,882
Training	18,483	-
Depreciation of tangible fixed assets	193	-
Bank charges	433	152
Grants to institutions	<u>90,744</u>	<u>105,883</u>
	450,662	385,559
Support costs		
Management		
Wages	77,288	34,640
Social security	6,883	1,338
Pensions	1,308	385
Rent of office and equipment	156	989
Rates and insurance	-	612
Telephone	-	256
Postage and stationery	-	116
Sundries	-	62
Chief Executive's fees	-	11,956
Subscriptions	-	599
Book-keeping	-	2,087
Motor expenses	-	15
Computer servicing	-	362
Office supplies	2,660	1,926
Financial management	1,065	120
Depreciation of tangible and heritage assets	-	233
Bank charges	30	388
Currency (gain)/loss	<u>(251)</u>	<u>(158)</u>
	89,141	55,926
Governance costs		
Auditors' remuneration	2,100	2,040
Auditors' remuneration for non-audit work	3,500	2,736
Legal fees	13	-
Trustees meeting expenses	<u>831</u>	<u>518</u>
	<u>6,444</u>	<u>5,294</u>
Total resources expended	<u>606,794</u>	<u>497,993</u>
Net income	<u>113,128</u>	<u>55,570</u>

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