

REGISTERED COMPANY NUMBER: SC290434
REGISTERED CHARITY NUMBER: SC023976

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018
FOR
ECOLOGIA YOUTH TRUST**

ECOLOGIA YOUTH TRUST

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for the year ended 30 September 2018**

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ECOLOGIA YOUTH TRUST

REPORT OF THE TRUSTEES for the year ended 30 September 2018

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 year ended 30 September 2018. 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 2015).

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

The significant activities carried out by the charitable company in order to achieve their objectives during the year were:

Successful completion of a 3-year project in Myanmar funded by the Big Lottery Fund to support Buddhist Youth to develop sustainable livelihoods and showcase different styles of sustainable farming methods to demonstrate natural resource management and combat climate change.

Development of a major programme in Scotland, Growing2gether, an early intervention programme that works closely with 9 secondary schools in Scotland to address the needs of disengaged young people's social and emotional development by giving them work experience mentoring small children in a nursery setting.

Further developed international connections for Kitezh with youth groups and schools in UK and USA and implemented the International Volunteers programme at Kitezh and Orion, Russia.

Further developed a partnership with International Peace Initiatives (IPI) working with HIV/AIDS and poverty affected women and orphans in Kenya. Developed a volunteering programme at IPI.

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.

ACHIEVEMENT AND PERFORMANCE

Our vision is a world where all young people can thrive within their communities.

Our mission is to enable marginalised young people to realise their potential and become agents of change in their communities.

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 projects in Scotland and internationally develop new models to support vulnerable children in their communities, taking a therapeutic approach to early childhood trauma, and helping children to participate in community life through education and life skills development.

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 a Scottish project under the wing of 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, increasing our activity by 58%, and has also brought additional employment into the area.

Our commitment to the international projects in Russia, Kenya and Uganda continues to be strong, and we have had an increased interest in volunteering at our project in Kenya. Sadly, Henrietta Rose, a former trustee and champion of our Ugandan project, Sky Is The Limit, passed away, and the Henrietta Rose Memorial Fund that we set up in her memory has been well supported.

ECOLOGIA YOUTH TRUST

REPORT OF THE TRUSTEES for the year ended 30 September 2018

ACHIEVEMENT AND PERFORMANCE

The We Love Inle Lake project in Myanmar came to a successful conclusion with an increased ecological awareness amongst local people thanks to the dedicated efforts of the young people in our project. We were satisfied that their aims were fulfilled and that they will continue with the work that was given a significant kick start thanks to funding from the Big Lottery International Fund.

CURRENT PROJECTS REVIEW

Growing2gether:

Growing2gether gives young people facing disadvantage the confidence, skills and self-belief to thrive in school, work and life. It is the only programme in Scotland where young people give back to the community as a mentor and role model to nursery children needing additional support, leading to an accredited qualification.

Why Are We Needed?

- **Poverty:** Many young people in Highland are poor: up to 29% in highly deprived areas (Inverness Central). The communities we target (Inverness Central, Dingwall, Ainess, Invergordon, Golspie, Tain and Thurso) are in the 15% most deprived in Highland. Up to 10.5% of young people fail at school/become unemployed; many feel undervalued by their local community, leading to social exclusion (especially in remote areas).
- **Poor Mental Health:** Many struggle with their mental health: "Low confidence and self-esteem is associated with aggression/poor educational achievement/substance-misuse/teenage pregnancy and depression." (Crocker & Wolfe, 2001). The Scottish government emphasises the need for evidence-based, early interventions to support the emotional and mental wellbeing of every child and young person (Mental Health Strategy 2017-2027).

This financial year brought success both in terms of outcomes reached for the young people and in terms of funding for the programme. Ecologia Youth Trust increased the number of employees by four full time members of staff to deliver the Growing2gether programme in Scotland. The Aspiring Communities grant (Scottish Government and European Social Fund) awarded us an 18-month grant, to deliver 3 Cohorts of young people in 9 schools in the Highland, totalling 27 groups (of 8 young people mentoring 8 children), reaching 432 children/young people. We are also grateful to Esmee Fairbairn Foundation for funding key core costs critical for our growth. For sustainability, during delivery 8 school pupil support workers were trained to deliver the programme and are now able to train more school staff. With social justice at heart, our model involves training school staff in positive psychology. Its values-based approach emphasises respect and dignity, builds on participant potential and inherent character strengths, and can be extended throughout the school. This impacts social cohesion and develops skills to support the needs of all young people in their school. This benefit encourages schools to commit funding for the programme. We raise attainment by providing participants with an experience of what they are capable of, building their self belief and confidence.

Outcome Evaluation:

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!

Mental Health and wellbeing:

We track attitude/behaviour/wellbeing changes pre and post programme and gather case studies and quotes. We use robust research tools to measure mood, wellbeing and anxiety. These showed that Growing2gether has a positive impact on young people's mental health, with a 21% improvement before and after the programme.

Our Evaluation also showed that:

- 95% agreed that the programme encouraged them to look after their health.
- 82% agreed that the programme made them aware of themselves and the consequences of their actions.
- 55% agreed that the programme encouraged them to consider the consequences of having unprotected sex.
- 76% agreed that education provides them with more opportunities in the future
- 75% realised the importance of education in life
- 60% agreed that Growing2gether has given them more focus in life.
- 55% agreed that Growing2gether has helped them to become more engaged with school.

Added Value:

The small children have social/communication/personal challenges; mentoring helps them progress in school. Head Teacher at Dainelgh 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."

Comments from stakeholders:

Bernadette Cairns, Head of Additional Support Services, Highland Council said, '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'.

ECOLOGIA YOUTH TRUST

REPORT OF THE TRUSTEES for the year ended 30 September 2018

ACHIEVEMENT AND PERFORMANCE

"I am tired, definitely, but a good kind of tired where I am happy and satisfied with what I've achieved. These are memories I will never forget. I hope everyone is as proud of me as I am of myself" Susan, 14 (Name changed to protect identity).

"Growing 2gether has been a fantastic addition to the offering we can give to our pupils. It is quite unique in the way it develops skills, encourages participation and grows self-respect and responsibility in our young people".

"The opportunity for many of our pupils to develop a close relationship with a younger child is really quite an eye-opener. They learn what it is to be respected and, from that, follows the importance of resilience and reliability. The benefits for our pupils are huge - not just in terms of the importance placed on their work in the classroom but in the development of essential skills, including attendance and punctuality, that they will need for their future life and work whatever path they end up taking." John Rutter, Inverness High School, June 2018

Myanmar:

The "We Love Inle Lake" project in Myanmar was completed in January 2018. A 3-year youth-led project funded by the Big Lottery Fund, worked with 10 villages in Pehkon and Nyaung Shwe townships of Inle Lake, Myanmar, taking a holistic approach towards conservation issues of the Lake and livelihood needs of local communities.

60 youth from target villages took part in 3-month long eco-farming training courses. Case studies received from participants expressed their improved understanding of the value of organic farming methods and their commitment to take this newly gained knowledge and practical experience back to their villages.

These youths extended their learning and knowledge to approximately 600 local farmers through short trainings. The youth set up demonstration plots showcasing the different styles of sustainable farming methods to suit the different terrains of the villages with study visits and field days for interested farmers to learn from the plots. The youth initiated farmer circle meetings where local farmers interested in their approach could share and learn together.

Small-scale community based initiatives to support application of eco-farming techniques in target villages were identified, and start-up funds and ongoing mentoring support provided to establish 10 projects, including organic compost making, savings groups, rice banks and organic pest control.

Eco-Social Enterprise training took place for another 30 youth. Participants identified ESEs e.g. an eco-tourism café, tomato products, water hyacinth organic fertilizer, and mushroom farming. The EcoCafe in Nyaung Shwe was opened in July 2016 and continues to run successfully.

Finally, the project ran the 'We Love Inle Lake' campaign to raise awareness on Natural Resource Management. Case studies on NRM issues were prepared and information disseminated through websites, social media and newsletters. Five of the most at risk villages were identified to raise awareness and develop strategies to reduce vulnerability to adverse weather conditions. Youth leaders were trained to raise awareness on watershed management to prepare them to lead actions to address NRM, Climate Change and Disaster Risk Reduction.

All the activities described continue after the funded project was completed, showing the effectiveness of the funding and the partners' commitment to the project.

Russia:

Kitezh Children's Community and Orion, its sister community, continue to grow and flourish. Their winter and summer camps have become very popular and contribute to their financial security and self-sufficiency. 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. Kitezh has become a leading authority on therapeutic care for orphans in Russia.

Ecologia Youth Trust continues to develop international connections for the Kitezh Community Network. Kitezh and Orion are particularly keen to develop ongoing relationships with schools and youth groups that help to expand the minds of both Russian and foreign young people as they meet and engage in creative activities together, building bridges of peace and international understanding. Sevenoaks School, Kent, and St Paul's Girls' School, London, pay regular visits to Kitezh and Orion as their students have benefitted a great deal from their experience there. For the second year, Kitezh hosted a youth group One World Now, a Global Leadership Programme from Seattle, USA.

The friendship between other British schools and universities is steadily growing through our volunteers programme. Students from Nottingham, Bristol, Oxford and Cambridge Universities regularly spend part of their Year Abroad as volunteers at Kitezh and Orion, taking advantage of the opportunity to improve their Russian language and make a contribution to the lives of the children and adults there. In addition, we have had volunteers from Japan, Israel and France join our volunteers programme this year.

ECOLOGIA YOUTH TRUST

REPORT OF THE TRUSTEES

for the year ended 30 September 2018

ACHIEVEMENT AND PERFORMANCE

The Child Sponsorship scheme continues to build friendships between the foster children and their foreign sponsors from many countries in the world. Occasionally 'godparents' visit them at Kitez and Orion which is always cause for celebration! The children love to get to know them.

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. They have received training in detergent making, tailoring, tie-dye, catering, knitting, cosmetics and food processing. It has changed the lives of the women who previously had no means to support themselves or their children.

The training for 20 vulnerable young women in hairdressing as an alternative to being obliged to earn their living as sex workers was successfully completed. They were so enthusiastic about this opportunity that they invited 13 more young women to join the course, and IPI couldn't refuse them! The feedback is most touching.

Dr Karambu Ringera, founder and director of IPI, writes about one of the graduates:

"Entrepreneur is the best way to describe Kellen. The mother of one from Kianjai area was first employed after she completed the programme. She later quit employment to start her own business in her home area. Kellen has built her own salon and also has a shop. Whenever she does not have customers in the salon, she is in her shop. She gained a lot out of the entrepreneurship class she took during the programme. The class was designed to prepare them for the future. On her small piece of land, she has started agro-business. She keeps cows, goats and a pig which complements whatever she earns from the salon. The community now sees her differently after she took part in the programme. Kellen hopes to expand her salon to cater for more customers. She has registered her daughter in a nearby private school."

Ecologia is developing 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' contributions have reached over £3,000 per year.

The Volunteers programme at IPI was extremely successful in 2017, hosting three young volunteers from Switzerland and England who stayed for extended lengths of time. Killian Bartsch wrote about his stay: "Volunteering in Meru was a great opportunity for me to get down in the dirt, do things with my hands while at the same time discovering more about myself and who I want to become. I love the combination of helping the local community, fostering environmental care and being a centre for amazing conferences and events. Dr Karambu's work is as inspiring as her positive mentality is contagious."

Uganda:

Sky Is the Limit is a small but effective project where a little money goes a very long way. It consists of a school for 350 pupils, many of whom are living with the consequences of HIV/AIDS and a residential home for 35 children left without parental care. Sky Is The Limit has been a special interest for Henrietta Rose, our former trustee. Sadly Henrietta passed away in July 2018 not long after her last visit to Uganda with her family. Ecologia set up the Henrietta Rose Memorial Fund specifically to raise funds to rebuild the school, whose bamboo walls have been destroyed by termites. This fund attracted £7,650 from her friends, family and community. In addition, we received a pledge of £30,000 from the Toy Trust for the building which is due to start in 2019.

Funding to give all the children a nourishing midday meal was received from Thomas Cook Charity, The Souter Trust, Douglas Heath Eves Charitable Trust, The Bryan Guinness Charitable Trust and the Toy Trust. This has had wonderful results, and the children write poems and songs about school meals! Their health has improved as well as their ability to study and succeed at school.

Our child sponsorship programme supports the school to provide places for the children whose parents are unable to pay for school fees. We also offer support to those who are ready to attend Secondary school but cannot afford to do so.

FUNDRAISING EVENTS FOR ECOLOGIA

Running in support for Ecologia - in March 2017 Simon Clark set off from Findhorn, Morayshire for his Run Around Britain and returned to a hero's welcome back at Findhorn in July 2017. He ran over 5,000 miles and raised £25,000 for Ecologia. Then in July 2018, he set off again, this time to run around the coast of Ireland! He was accompanied by our former member of staff, Rachel Winter. They are due to complete this 2,600 mile run in Spring 2019.

St Paul's Girls' School and Sevenoaks pupils are dedicated runners in the annual Santa Run in London in December raising £3,300 this year to benefit Ecologia and Kitez-Orion.

ECOLOGIA YOUTH TRUST

REPORT OF THE TRUSTEES

for the year ended 30 September 2018

ACHIEVEMENT AND PERFORMANCE

Universal Children's Day celebration in November was well attended and we were delighted to welcome local MSP Richard Lochhead. Our supporters were impressed to hear from two young girls who had completed the Growing2gether programme who spoke eloquently about how the programme had changed their approach to life for the better.

FINANCIAL REVIEW

Principal funding sources

We are grateful to the Highland Council for their advice, support and encouragement and for giving us people to train in running the programme. We also want to thank the schools and nurseries involved in the Growing2gether programme for their willing and generous participation.

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

- The Big Lottery Fund for the "We Love Inle Lake" Project in Myanmar;
- Aspiring Communities Fund (Scottish Government for Growing2gether);
- Esme Fairbairn Foundation;
- The Douglas Heath Eves Charitable Trust;
- The Toy Trust;
- The Souter Trust;
- The Gloag Foundation;
- The Dick Foundation;
- The Bryan Guinness Charitable Trust;
- Paypal Giving Fund;
- Global Giving;
- The Hygeia Foundation USA.

Reserves policy

The trustees' reserve policy ensures that Ecologia Youth Trust maintains sufficient general fund reserves to be able to continue in 'normal' existence for at least three months followed by an 'orderly' curtailment of activities over the following three months if necessary. The policy is reviewed annually. The trustees aim to hold, therefore, between three and six months 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 September 2018 Unrestricted Reserve stands at £43,130.

Restricted Reserve Funds:

Ecologia Youth Trust holds Restricted Reserves for project funds that are carried over to the following year. On 30th September 2018 these Reserves stood at £75,122. Of this, £54,722 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 £20,400 is held in restricted reserve funds for other projects to be distributed in the coming year.

FUTURE PLANS

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 schools exchanges.

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.

Uganda:

Sky Is the Limit School (SITL): Three classrooms for the school will be built in 2019. We will support SITL to further develop self-sufficiency through enlarging 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.

Scotland:

Growing2gether has received a second grant from the Scottish Government's Aspiring Communities Fund to develop youth-led community projects alongside the Growing2gether programme, to support graduates from the programme who wish to give back to their communities. We have plans to develop a wider scope for the programme during the course of the year, exploring options to run Growing2gether in the Central Belt of Scotland, as well as in the Highlands. Our vision is to reach 1522 teenagers/children by end 2021.

ECOLOGIA YOUTH TRUST

REPORT OF THE TRUSTEES for the year ended 30 September 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, its Memorandum and Articles of Association, and constitutes a company limited by guarantee.

Recruitment and appointment of new trustees

All trustees are also directors and shall be members of Ecologia Youth Trust. They are initially elected by the members at the Annual General Meeting. Trustees may also at any time appoint a member to be a trustee. At each third Annual General Meeting all trustees retire from office but shall be eligible for re-election. The trustees elect from among themselves a chair, treasurer or other office bearers they consider appropriate. Employees of the Trust shall be eligible for membership, provided that at all times no more than one third of the total number of directors are also acting as employees

Organisational structure

A board of 7 trustees and a company secretary administer the charity. The board may have a minimum of 3 and a maximum of 9 trustees. The trustees have delegated the day to day running of the charity to the chief executive.

Induction and training of new trustees

Once a new trustee is appointed, he/she will be given the appropriate information required to carry out their duties according to the law.

Related parties

None of the trustees belong to any other organisation that could represent a conflict of interests.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC290434

Registered Charity number

SC023976

Registered office

66 The Park
Findhorn
Forres
IV36 3TD

Trustees

H Rose		- resigned 23/12/17
C Brislee	Chairperson	
G L Shaw		
D Whitmore		
F A Hollingshead		
A S Haworth		- resigned 25/8/18
N Hollins	Deputy Chairperson	
C W Kitson		- appointed 23/12/17
A A Skene		- appointed 5/12/18
J N Jackson		- appointed 5/12/18

Company Secretary

E Egan

Independent examiner

Mark Sanderson, BSc(Hons), CA
Mackenzie Kerr Limited
Redwood
19 Culduthel Road
Inverness
IV2 4AA

ECOLOGIA YOUTH TRUST

**REPORT OF THE TRUSTEES
for the year ended 30 September 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

R and R Urquhart
117-121 High Street
Forres
Moray
IV36 1AB

Chief Executive

F A Hollingshead

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 March 2019 and signed on its behalf by:

N Hollins - Trustee

A handwritten signature in black ink, appearing to read 'N Hollins', with a small dot at the end of the signature.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ECOLOGIA YOUTH TRUST**

I report on the accounts for the year ended 30 September 2018 set out on pages nine to twenty two.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Sanderson, BSc(Hons), CA
MacKenzie Kerr Limited
Redwood
19 Culduthel Road
Inverness
IV2 4AA

28 March 2019

ECOLOGIA YOUTH TRUST**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 30 September 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,472	28,368	77,840	56,371
Charitable activities	5				
The advancement of education and physical and spiritual health		3,700	284,629	288,329	170,960
Other trading activities	3	15,776	12,741	28,517	36,701
Investment income	4	465		465	487
Total		<u>69,413</u>	<u>325,738</u>	<u>395,151</u>	<u>264,519</u>
EXPENDITURE ON					
Raising funds	6	28,755	32,462	61,217	20,404
Charitable activities	7				
The advancement of education and physical and spiritual health		36,992	275,016	312,008	285,001
Total		<u>65,747</u>	<u>307,478</u>	<u>373,225</u>	<u>305,405</u>
NET INCOME/(EXPENDITURE)		<u>3,666</u>	<u>18,260</u>	<u>21,926</u>	<u>(40,886)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		39,464	56,862	96,326	137,212
TOTAL FUNDS CARRIED FORWARD		<u>43,130</u>	<u>75,122</u>	<u>118,252</u>	<u>96,326</u>

The notes form part of these financial statements

ECOLOGIA YOUTH TRUST

BALANCE SHEET
At 30 September 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	14	234	-	234	739
Investments	15	-	-	-	5,000
		<u>234</u>	<u>-</u>	<u>234</u>	<u>5,739</u>
CURRENT ASSETS					
Debtors	16	62,181	5,026	67,207	39,181
Investments	17	-	-	-	5,000
Cash at bank and in hand		1,335	70,096	71,431	62,974
		<u>63,516</u>	<u>75,122</u>	<u>138,638</u>	<u>107,155</u>
CREDITORS					
Amounts falling due within one year	18	(20,620)	-	(20,620)	(16,568)
NET CURRENT ASSETS					
		<u>42,896</u>	<u>75,122</u>	<u>118,018</u>	<u>90,587</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>43,130</u>	<u>75,122</u>	<u>118,252</u>	<u>96,326</u>
NET ASSETS					
		<u>43,130</u>	<u>75,122</u>	<u>118,252</u>	<u>96,326</u>
FUNDS					
Unrestricted funds	20			43,130	39,464
Restricted funds				75,122	56,862
TOTAL FUNDS					
				<u>118,252</u>	<u>96,326</u>

The notes form part of these financial statements

ECOLOGIA YOUTH TRUST

BALANCE SHEET - CONTINUED
At 30 September 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 27 March 2019 and were signed on its behalf by:

N Hollins -Trustee



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 2015)', 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 with the exception of investments which are included at market value.

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (Effective 1 January 2015)', 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 with the exception of investments which are included at fair value.

The financial statements are prepared in sterling (£), which is the functional currency of the entity.

Income

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

Expenditure

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

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 the cost less estimated residual value of each asset over its estimated useful life.

Motor vehicles	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

Fixed assets are stated at cost, being purchase price, less accumulated depreciation.

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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 30 September 2018

1. ACCOUNTING POLICIES - continued

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.

Investments

Investments are stated at fair value, which in this instance is considered by the trustees to be cost. Investments which have a redemption due beyond one year are classified as fixed asset investments and with a redemption within one year are classified as current asset investments.

2. DONATIONS AND LEGACIES

	2018 £	2017 £
Donations	71,791	45,195
Gift aid	6,049	11,176
	<u>77,840</u>	<u>56,371</u>

3. OTHER TRADING ACTIVITIES

	2018 £	2017 £
Volunteers Scheme	19,724	12,167
Other Income	831	1,390
Fundraising appeals	7,962	23,144
	<u>28,517</u>	<u>36,701</u>

4. INVESTMENT INCOME

	2018 £	2017 £
Bank interest received	122	112
Ekopia investment income	343	375
	<u>465</u>	<u>487</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2018 £	2017 £
Grants	288,329	170,960
	<u>288,329</u>	<u>170,960</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 30 September 2018

5. INCOME FROM CHARITABLE ACTIVITIES - continued

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

	2018 £	2017 £
Big Lottery Fund - Myanmar	38,407	116,271
Aspiring Communities Fund - Growing2gether	188,022	24,689
Highland Council Innovation Fund - Growing2Gether	-	30,000
Esmee Fairburn Foundation	40,000	-
Souter Charitable Trust	3,000	-
Bryan Guinness Charitable Trust	3,000	-
Thomas Cook Childrens Charity	5,000	-
Toy Trust	5,000	-
The Gloag Foundation	2,000	-
Douglas Heath Eves Charitable Trust	500	-
Other grants	3,400	-
	<u>288,329</u>	<u>170,960</u>

6. RAISING FUNDS

Raising donations and legacies

	2018 £	2017 £
Staff costs	5,957	1,016
Mallings	-	136
Travel	-	329
Training	-	33
Fundraiser fees	50,222	13,656
Chief Executive's fees	4,384	5,234
Fundraising events costs	654	-
	<u>61,217</u>	<u>20,404</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Grant funding of activities (See note 8) £	Support costs (See note 9) £	Totals £
The advancement of education and physical and spiritual health	<u>223,222</u>	<u>62,036</u>	<u>26,750</u>	<u>312,008</u>

8. GRANTS PAYABLE

	2018 £	2017 £
The advancement of education and physical and spiritual health	<u>62,036</u>	<u>173,203</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 30 September 2018

8. GRANTS PAYABLE - continued

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

	2018 £	2017 £
Kitezh & Orion children's communities	9,998	9,455
Temi Community - Georgia Grant	-	307
Sky Is The Limit	21,162	8,966
Moof, Kenya	-	1,493
International Peace Initiatives, Kenya	3,715	4,104
Kalyana Mitta Foundation, Myanmar	27,161	117,059
G-BIACK	-	800
Growing2gether	-	31,019
	<u>62,036</u>	<u>173,203</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
The advancement of education and physical and spiritual health	<u>23,024</u>	<u>3,726</u>	<u>26,750</u>

10. NET INCOME/(EXPENDITURE)

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

	2018 £	2017 £
Depreciation - owned assets	400	434
Other operating leases	2,619	2,317
Deficit on disposal of fixed asset	6	-
Costs of external scrutiny	<u>3,318</u>	<u>2,748</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

	2018 £	2017 £
Trustees' salaries	35,000	8,750
Trustees' social security	<u>3,656</u>	-
	<u>38,656</u>	<u>8,750</u>

F A Hollingshead received £25,924 in fees for her services to the charity as chief executive.

D Whitmore received £35,000 remuneration for her services to the charity as director of the Growing2gether project.

No further Trustees received remuneration for their services.

Trustees' expenses

During the year three Trustees received a total of £1,898 for the reimbursement of out of pocket expenses.

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 30 September 2018

12. STAFF COSTS

	2018 £	2017 £
Wages and salaries	147,098	38,436
Social security costs	9,468	-
Other pension costs	747	145
	<u>157,313</u>	<u>38,581</u>

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

	2018	2017
Administration	<u>8</u>	<u>3</u>

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,995	30,376	56,371
Charitable activities			
The advancement of education and physical and spiritual health	-	170,960	170,960
Other trading activities	33,185	3,516	36,701
Investment income	487	-	487
Total	<u>59,667</u>	<u>204,852</u>	<u>264,519</u>
EXPENDITURE ON			
Raising funds	14,061	6,343	20,404
Charitable activities			
The advancement of education and physical and spiritual health	46,140	238,861	285,001
Total	<u>60,201</u>	<u>245,204</u>	<u>305,405</u>
NET INCOME/(EXPENDITURE)	<u>(534)</u>	<u>(40,352)</u>	<u>(40,886)</u>
Transfers between funds	<u>(7,804)</u>	<u>7,804</u>	<u>-</u>
Net movement in funds	<u>(8,338)</u>	<u>(32,548)</u>	<u>(40,886)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>47,802</u>	<u>89,410</u>	<u>137,212</u>
TOTAL FUNDS CARRIED FORWARD	<u>39,464</u>	<u>56,862</u>	<u>96,326</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 30 September 2018

14. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 October 2017	2,500	4,674	7,174
Additions	-	1	1
Disposals	(2,500)	(1,003)	(3,503)
At 30 September 2018	<u>-</u>	<u>3,672</u>	<u>3,672</u>
DEPRECIATION			
At 1 October 2017	2,394	4,041	6,435
Charge for year	-	400	400
Eliminated on disposal	(2,394)	(1,003)	(3,397)
At 30 September 2018	<u>-</u>	<u>3,438</u>	<u>3,438</u>
NET BOOK VALUE			
At 30 September 2018	<u>-</u>	<u>234</u>	<u>234</u>
At 30 September 2017	<u>106</u>	<u>633</u>	<u>739</u>

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 October 2017	5,000
Disposals	(5,000)
At 30 September 2018	<u>-</u>
NET BOOK VALUE	
At 30 September 2018	<u>-</u>
At 30 September 2017	<u>5,000</u>

There were no investment assets outside the UK.

Ecologia Youth Trust held an investment of 5,000 five-year shares in Ekopia Resource Exchange. This investment was returned during the year.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	<u>67,207</u>	<u>39,181</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 30 September 2018

17. CURRENT ASSET INVESTMENTS

	2018 £	2017 £
Unlisted investments	-	5,000

Ecologia Youth Trust held 5,000 one-year shares in Ekopia Resource Exchange Limited. This investment was returned during the year.

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Bank loans and overdrafts (see note 19)	-	4,139
Trade creditors	16,891	9,433
Social security and other taxes	184	139
Sundry creditors	172	-
Credit card control account	373	157
Accrued expenses	3,000	2,700
	<u>20,620</u>	<u>16,568</u>

19. LOANS

An analysis of the maturity of loans is given below:

	2018 £	2017 £
Amounts falling due within one year on demand:		
Bank overdraft	-	4,139

20. MOVEMENT IN FUNDS

	At 1.10.17 £	Net movement in funds £	At 30.9.18 £
Unrestricted funds			
General funds	39,464	3,666	43,130
Restricted funds			
Kitezeh Reserve Fund	53,000	1,722	54,722
David John Wallace Sports Fund	401	-	401
Kalyana Mitta Foundation, Myanmar	1,996	(1,996)	-
Sky Is The Limit fund	855	4,142	4,997
International Peace Initiatives, Kenya	610	997	1,607
Growing2gether	-	13,263	13,263
OTEPIC, Kenya fund	-	132	132
	<u>56,862</u>	<u>18,260</u>	<u>75,122</u>
TOTAL FUNDS	<u>96,326</u>	<u>21,926</u>	<u>118,252</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 30 September 2018

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	69,413	(65,747)	3,666
Restricted funds			
Kitezh Reserve Fund	22,328	(20,606)	1,722
Kalyana Mitta Foundation, Myanmar	38,407	(40,403)	(1,996)
Sky Is The Limit fund	25,587	(21,445)	4,142
International Peace Initiatives, Kenya	7,863	(6,866)	997
Growing2gether	231,421	(218,158)	13,263
OPEPIC, Kenya fund	132	-	132
	<u>325,738</u>	<u>(307,478)</u>	<u>18,260</u>
TOTAL FUNDS	<u><u>395,151</u></u>	<u><u>(373,225)</u></u>	<u><u>21,926</u></u>

Comparatives for movement in funds

	At 1.10.16 £	Net movement in funds £	Transfers between funds £	At 30.9.17 £
Unrestricted Funds				
General funds	47,802	(534)	(7,804)	39,464
Restricted Funds				
Kitezh Reserve Fund	49,537	3,463	-	53,000
David John Wallace Sports Fund	308	93	-	401
Kalyana Mitta Foundation, Myanmar	38,789	(36,793)	-	1,996
Sky Is The Limit fund	(114)	969	-	855
International Peace Initiatives, Kenya	890	(280)	-	610
Growing2gether	-	(7,804)	7,804	-
	<u>89,410</u>	<u>(40,352)</u>	<u>7,804</u>	<u>56,862</u>
TOTAL FUNDS	<u><u>137,212</u></u>	<u><u>(40,886)</u></u>	<u><u>-</u></u>	<u><u>96,326</u></u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 30 September 2018

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	59,667	(60,201)	(534)
Restricted funds			
Kitezh Reserve Fund	15,351	(11,888)	3,463
David John Wallace Sports Fund	400	(307)	93
Kalyana Mitta Foundation, Myanmar	116,271	(153,064)	(36,793)
Sky Is The Limit fund	10,042	(9,073)	969
MOOF, Kenya Fund	1,493	(1,493)	-
International Peace Initiatives, Kenya	4,054	(4,334)	(280)
Grow Bio-Intensive Agriculture of Kenya	800	(800)	-
Growing2gether	56,441	(64,245)	(7,804)
	<u>204,852</u>	<u>(245,204)</u>	<u>(40,352)</u>
TOTAL FUNDS	<u>264,519</u>	<u>(305,405)</u>	<u>(40,886)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.16 £	Net movement in funds £	Transfers between funds £	At 30.9.18 £
Unrestricted funds				
General funds	47,802	3,132	(7,804)	43,130
Restricted funds				
Kitezh Reserve Fund	49,537	5,185	-	54,722
David John Wallace Sports Fund	308	93	-	401
Kalyana Mitta Foundation, Myanmar	38,789	(38,789)	-	-
Sky Is The Limit fund	(114)	5,111	-	4,997
International Peace Initiatives, Kenya	890	717	-	1,607
Growing2gether	-	5,459	7,804	13,263
OPEPIC, Kenya fund	-	132	-	132
	<u>89,410</u>	<u>(22,092)</u>	<u>7,804</u>	<u>75,122</u>
TOTAL FUNDS	<u>137,212</u>	<u>(18,960)</u>	<u>-</u>	<u>118,252</u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 30 September 2018

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	129,080	(125,948)	3,132
Restricted funds			
Kitezh Reserve Fund	37,679	(32,494)	5,185
David John Wallace Sports Fund	400	(307)	93
Kalyana Mitta Foundation, Myanmar	154,678	(193,467)	(38,789)
Sky Is The Limit fund	35,629	(30,518)	5,111
MOOF, Kenya Fund	1,493	(1,493)	-
International Peace Initiatives, Kenya	11,917	(11,200)	717
Grow Bio-Intensive Agriculture of Kenya	800	(800)	-
Growing2gether	287,862	(282,403)	5,459
OTEPIC, Kenya fund	132	-	132
	<u>530,590</u>	<u>(552,682)</u>	<u>(22,092)</u>
TOTAL FUNDS	<u><u>659,670</u></u>	<u><u>(678,630)</u></u>	<u><u>(18,960)</u></u>

ECOLOGIA YOUTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the year ended 30 September 2018

20. MOVEMENT IN FUNDS - continued

Unrestricted Funds:

General funds:

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

Restricted Funds

Kitezh 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 Temi Community in Georgia. Datuna now lives in Scotland and is working hard to become a disabled basketball player.

Kalyana Mitta Foundation, Myanmar:

A BIG Lottery funded project at Inle Lake, Myanmar that will improve the livelihoods of disadvantaged youth while protecting the environment through sound agricultural practices that increase sustainable land use and improve resilience to climate change.

Sky Is The Limit fund:

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.

Grow Bio-Intensive Agriculture Centre of Kenya:

This fund is Grow Bio-Intensive Agriculture Centre of Kenya with whom we have a project to support grandmothers who care for their grand children orphaned as a result of HIV/AIDS.

Aspiring Communities - Growing2gether:

Growing2gether is a new 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.

OPEPIC, Kenya Fund:

OPEPIC (Organic Technology Extension and Promotion of Initiative Centre) trains disadvantaged youth to model sustainable farming techniques in Kenya.

MOOF, Kenya Fund:

MOOF is a permaculture project in Kenya.

21. RELATED PARTY DISCLOSURES

Ecotravels:

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

During the year Ecologia Youth Trust purchased goods and services of £25,924. These transactions were undertaken on an open market basis. At the balance sheet date there were no outstanding balances.

Catherine Brislee:

A trustee of the charity.

Catherine Brislee gave a donation of £30,000 to the charity during the year. This was freely given, with no restrictive terms.