

ecoACTIVE

Report and Financial Statements

For the year ended 31st March 2021

(Charity Number:1180582)

ecoACTIVE

FINANCIAL STATEMENTS
For the year ended 31st March 2021

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TRUSTEES' REPORT
For the year ended 31st March 2021

Reference and Administrative Information

Charity Name ecoACTIVE

Charity Registration Number 1180582

Trustees

- S. Costa (appointed Nov 2020)
- J. Culleton (appointed Nov 2020, resigned Sept 2021)
- S. Dhariwal
- A. Halfpenny
- S. Hunt (resigned Feb 2021)
- C. Manser
- T. McSherry
- C. Murphy
- D. Rees
- M. Rizzo
- J. Schaedel (appointed Sept 2020)
- J. Sturmy

Principal Address

Kingsmead Kabin
8-9 Kingsmead Way
London
E9 5QG

Independent Examiner

Shoaib Arshad ACA, FCCA
Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street
London
EC3A 2AD

Bankers

The Co-operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

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TRUSTEES' REPORT
For the year ended 31st March 2021

The Trustees present their report with the financial statements of the charity ecoACTIVE for the period ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1. to the accounts and comply with the its memorandum, the Charity's Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, Governance and Management:

Constitution

The object of the CIO is:

To advance the education of the public in sustainable development and the conservation, protection and improvement of the physical and natural environment in particular but not exclusively by the provision of information and education in:

- a) Subjects relating to all aspects of sustainability – social, environmental and economic;
- b) Environmental conservation and the prudent use of resources

ecoACTIVE provides projects and workshops in schools, in community settings and at public events, addressing themes of sustainability, nature conservation, and encouraging awareness of prudent use of resources e.g. waste, energy, water and food.

We support schools in becoming more sustainable through practical environmental initiatives, and encourage individuals and young people to take personal responsibility for their own behaviours, as well as encouraging their participation in decision and policy making for sustainable futures.

We work in partnership with relevant organisations to encourage understanding of sustainable development. We support residents, families, youth clubs and community groups to engage individuals in their communities in thinking about sustainable use of resources and appreciation of the natural environment, through creative and hands-on activities. We support residents to create sustainable, thriving community gardens, and run forest schools for young people who greatly benefit from opportunities to explore a local green space.

The Trustees confirm that they have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Recruitment and appointment of new trustees

Trustees are recruited from ecoACTIVE's membership and the membership of relevant professional networks having regard to the requirement for any specialist skills needed. References are taken up to ensure the suitability of potential new trustees.

Induction and training of new trustees

On appointment new trustees are given a copy of the charity's Constitution and then meet with the Director who gives them a detailed insight into the running of the organisation.

Management Committee and meetings

Management Committee meetings are held every 4 - 6 weeks at ecoACTIVE's office, or online. The Management Committee agrees the strategy, policies and terms and conditions for the day to day running of the organisation, and manages the Director. ecoACTIVE's Staff Handbook lays out information for staff and volunteers on all aspects of our operations, including Legal Structure, Terms and Conditions of Employment, Constitution and Policies. Policies in place include:

- . Health and Safety Policy
- . Diversity and Equalities Policy
- . Safeguarding Children Policy and Safeguarding Adults at Risk Policy
- . Financial Policy and Reserves Policy, plus Financial Control Procedures

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- . Environmental Statement
- . Social Media & Digital Communications Policy
- . Leave Policy
- . Sick Pay Policy and Sickness Absence Management Policy
- . Maternity, Paternity, Adoption and Shared Parental Leave and Pay Policy
- . Confidentiality Policy
- . Data Protection
- . Whistle Blowing Policy
- . Disciplinary Policy & Grievance Procedure
- . Recruitment Policy (including handling of DBS Disclosure Information)
- . Policy Statement on the Recruitment of Ex-Offenders
- . Session Workers and Volunteers Policies

Staff

At year end, ecoACTIVE had the equivalent of 4.5 full time employees. This was supplemented with support from a pool of freelance session workers and volunteers, who helped run sessions and activities. During the year, an average of 8 members of employed staff were working for ecoACTIVE each month.

Two staff members left ecoACTIVE during the year - our Workshop Leader and one of our Project Coordinators left ecoACTIVE in October 2020.

The Management Committee members serving from April 2020 to March 2021 are listed on page 1 of these financial statements. We welcomed three new members to our board of Trustees during the year, Jamie Schaedel, Sophie Costa and Jacqueline Culleton. Jacqueline and Sue Hunt resigned during the year.

Risk management

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Risks within ecoACTIVE are continually monitored by the management committee at committee meetings. A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees.

The Charity is committed to safeguarding of all those who participate in its activities, and expects all staff and volunteers to share this commitment. Commitment is implemented through appropriate checks, training and procedures.

The Trustees confirm that they have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

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Achievements and Performance:

The provision of our workshops and projects were severely impacted in 2020-21 as a result of the Covid-19 pandemic. The first national lockdown, which started in March 2020, meant that we had to quickly adapt our mode of delivery. We created a suite of online resources and activities, for families to use whilst children were learning from home. Once some pupils returned to school in the summer term, we started offering online live teaching. The autumn term had a slow start whilst schools worked out how to ensure their pupils and staff were safe, and many felt they couldn't invite external providers onto site to run face-to-face sessions. However, in November 2020, we were able to start delivering again - both in the classroom, and outdoors for our forest school project. The second lockdown in January 2021 and subsequent school closures paused our teaching again, however we used this opportunity to create some outdoor learning packs, which we gave to the children we were due to have been working with. These packs provided pupils and their families with instructions and all of the equipment they needed to do engaging activities out in their local park or green space. Feedback shows that this was welcomed by families, particularly those who didn't have their own gardens. *"[My child] prefers being outside to being in school and loved the remote learning packs which they want to redo in better weather."*

Thanks to some emergency funding from the National Lottery Heritage Fund, we were able to make good use of this quieter period, in order to restructure and strengthen the charity. Activities included business and strategy planning (e.g. developing a new business plan, and recruiting new trustees with marketing skills), working on our fundraising strategy, researching and submitting grant applications, developing new sessions for sale directly to schools and groups, improving our marketing and sales activity (including developing a new website), and taking part in training to strengthen staff members' skills and knowledge.

The gardens that we support as part of our community garden network project also had to shut temporarily during the first lockdown. Then, once restrictions were eased the volunteers gradually opened the gardens, initially just allowing one or two people access for watering and maintenance etc., followed by small groups of socially distanced residents meeting more regularly. Feedback from the residents at this time stated that they really valued having access to these safe, green spaces, and over 80% of our core volunteers were spending 5+ hours per week in the gardens.

Our forest school programme, funded by BBC Children in Need, was particularly valuable for a group of children who took part in the project in autumn and spring (in between school closures). They particularly benefited from having a safe space to let off energy outdoors. They also gained confidence, improved their ability to socialise and were better able to concentrate back in the classroom, as a result of taking part. *"Pupil L has been much more emotionally regulated both in school and at home. There has been a huge reduction in emotional outbursts and attending this club has been a real motivation in school. Pupil L is much more confident when communicating with others and has interacted in a positive way far more frequently with pupils within this smaller group setting."*

ecoACTIVE delivered a total of 69 sessions during the financial year 2020-21 including workshops at schools, and community-based activities. We involved a total of 263 children or young people, and 106 adults, across 2 London Boroughs (Hackney and Ealing). Shifting more of our services online has had a significant effect in driving up people's use of our website, particularly in downloading activity materials for children and adults to use both at home and outdoors. Between April 2020 and March 2021 there were over 2,700 unique views of our pages with activities, and over 650 unique downloads from activity pages e.g., nature hunt, reusing things at home.

Financial performance

The combination of (1) termination of our contract with Hackney Council, which contributed a large portion of our total income, and (2) lockdowns which severely reduced the numbers of sessions we delivered has resulted in a deficit of unrestricted funds, which we may spend on all necessary aspects of our work, rather than on a specific project. Funders of our restricted spending have recognised this difficulty, (which we have in common with many other charities), and some have approved the spending of some of these funds on core and other costs. For our part we have (1) reduced our costs by reducing our outgoings on rent, and

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saved the costs of session workers for cancelled sessions and (2) launched a completely new series of paid-for sessions which can be delivered economically and if needs be, remotely, which will increase the proportion of our unrestricted income in future years. We have also (3) strengthened our financial monitoring skills at Trustee level and closely tracked cashflow in the period. Lastly we acknowledge the contribution the Government's furlough scheme has made, allowing us to retain our core staff; on reduced working hours we re-organised and prepared for the post-lockdown period.

Summary of projects:

BBC Children in Need Forest Schools Programme

We finished delivering the final year of a three year grant from BBC Children in Need. We provided Forest School sessions for children in areas affected by local deprivation in Hackney. Forest School is an outdoor club in which children develop their confidence, motivation and social skills through nature based hands-on learning. The sessions are held in a park local to the children's school or the school grounds.

In 2020-21, as a result of taking part in our forest school...

- 73% of the children we worked with showed significant progress in improving their social skills
- 53% showed significant progress, or started to experience progress, in becoming engaged and motivated learners
- 60% showed significant progress, or started to experience progress, in having increased confidence

City Bridge Trust

This three-year grant is acting as match funding for our community garden project. This year we continued to support six community gardens in Hackney, training core volunteers and supporting groups to run small scale environmental education sessions for their wider communities (where safe to do so). Funding allowed residents to make physical improvements to their sites, as well as helping to cover ongoing running costs. We are on track to have 18 gardens involved in the network by 2023, based across Hackney and Newham.

Ernest Cook Trust. iWill Fund

We have received a two-year grant to be part of the Green Influencers project. This covers the salary costs for our Green Mentor and a contribution towards our core costs. The Green Mentor will work with 12 groups (120 young people aged 10-14 years), helping them to set up and run their own social environmental action projects.

Friends of the Earth Postcode Gardener

In partnership with Friends of the Earth and Daubeney Fields Forever, we continued to support the 'Postcode Gardener', who helped to run some small scale events for groups of residents. Together they worked to increase biodiversity in selected parts of the E5 postcode area, promoting physical and emotional wellbeing, and building community solidarity and ownership. The Postcode Gardener also created some 'How To' sheets for use by the community, which included 'growing for wildlife in small spaces', 'street planting', and 'planting to reduce pollution'.

London Borough of Hackney ("LBH") Environmental Education Services Contract

Our contract with London Borough of Hackney was terminated in July 2020, as part of a Council-wide move to take external contracts back in-house.

National Lottery Heritage Fund

We received an emergency grant from the National Lottery, as a previous grantee of the Heritage Fund. We used these funds to develop our new business plan, grow and diversify our income, develop, market and sell sustainability and nature connection sessions and get ready for more online and outdoor delivery, in line with the changing circumstances of the Covid-19 pandemic.

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Sanctuary Housing Association Community Programmes

We delivered the following projects with residents / groups in Hackney:

- we supported WestMead and EastMead community gardens
- we supported Mabley Edible Garden
- we ran a project at Morningside Youth Club, helping the young people to redevelop their garden space
- we received funds to match fund Green Influencers projects with schools near Sanctuary housing

Tudor Trust

We came to the end of a two year grant from Tudor Trust, funding the post of Community Garden Coordinator, for our community garden network project. In Autumn 2020 we reapplied and were successfully awarded another two year grant, which started in February 2021.

Business Development:

Over the year we worked on a business plan for the charity, and this was approved by Trustees in June 2021. The plan sets out our business objectives as:

- Increase income from paid sessions
- Become financially secure
- Be a better employer with excellent employment terms
- Extend our charitable aims to corporate audiences
- Increase donations from the public

Our actions to achieve these objectives are set out in our Business Plan, and are summarised here as:

- We continue to approach Funders for grant income to deliver education and community projects, in line with our aims, and which covers our core costs. We do not consider projects which are likely to result in operational financial loss to our business.
- We seek partnership work on sustainable development projects with community groups, with housing associations and with community-responsive food growing projects.
- We will continue to develop and implement our marketing plan for selling our Earth Education sessions to schools and groups, delivered for a fee income
- We have created and launched a new website, and will continue to monitor how this is used, alongside improving our social media presence.
- We will continue to build and foster our corporate partnerships and relationships, and will develop a package of options for companies to engage with our charity.
- We will encourage individual donations via The BigGive platform, and through CAF-Donate via our website.
- We will continue to access support from business development and fundraising consultants, and through a Leaders in Partnership coaching scheme run by the East London Business Alliance.

Future Plans:

Projects for the coming year (2021-22) include:

- supporting community gardening groups in Hackney and Newham with funding from Tudor Trust, City Bridge Trust, and housing associations.
- sourcing funding (from schools, housing associations, companies, and other grants) to run our impactful forest school projects with groups of young people across London.
- running our Green Influencers projects with groups of young people in Hackney, and looking for other funding opportunities to enable us to share this project with groups across London.
- development, sale and delivery of Earth Education sessions, sold directly to schools and groups, across London and other parts of the UK.
- designing online corporate webinars on sustainability, nature connection and our work, and setting up corporate volunteer opportunities.

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For the year ended 31st March 2021

Financial Review:

The spread of coronavirus threatened the ongoing sustainability of the charity. As a result of government requirements to slow the spread of coronavirus we shut our office on 23rd March 2020 and teaching also ceased. Unfortunately, in July 2020, our contract with London Borough of Hackney was also terminated.

Thankfully, with support from National Lottery Heritage Fund's emergency grant, an extra grant payment from City Bridge Trust, and thanks to the ongoing support of our grant funders (who all continued to pay us despite having to alter the way our projects were delivered), we have been able to survive the turbulence and are coming out of the crisis.

Several staff members were placed on furlough, and they returned to work in July on the flexible furlough scheme, working some of their usual hours during the remainder of the year. Expenditure was also reduced by continuing to have staff working from home and taking the decision to hand in notice on part of our office space, instead making use of a storage unit. We are also incredibly grateful to our Landlord, Hackney Marsh Partnership, for the rent reduction they gave us during this difficult period.

We continued working on developing our Earth Education sustainability sessions to grow trading income and make us less reliant on contracts/grants. Our staff team worked incredibly hard, to create these high quality, inspiring learning materials, whilst also managing our grant funded projects and improving our website and social media. We are very grateful for their support during this turbulent period.

We appointed 3 new trustees, all with marketing/sales experience and they formed a new sub-group of the committee, who work closely with the staff team.

Grant funders this year included BBC Children in Need, City Bridge Trust, Ernest Cook Trust & iWill Fund, National Lottery Heritage Fund, Sanctuary Housing Association and Tudor Trust.

The majority of ecoACTIVE's income is used for staff costs, rent and overheads, employed in the delivery of our aims and objectives.

Reserves:

We strive to build up reserves in order to budget for cover for a period of running costs, maternity benefit and critical illness provision.

The Trustees estimate that an adequate level of unrestricted reserves would be three months of expenditure or £45,000. Currently, the unrestricted reserve balance at the year-end is £(17,033) and restricted reserves stand at £54,065.

The trustees are aiming to rebuild our reserves over a five-year period and have been working hard to strengthen the organisation to allow us to do this (as mentioned above in 'Business Development' and 'Future Plans').

Statements of trustees' responsibilities

The trustees 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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the

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incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to,

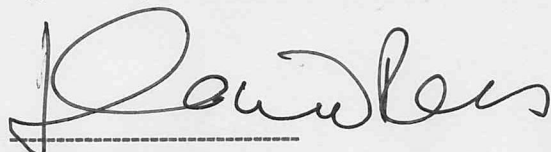
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

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 the Trustees 2021 and signed on their behalf by,



David Rees chair

28/10/2021

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF
ecoACTIVE

I report to the charity trustees on my examination of the accounts of the Charity for the period ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). You are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

In making the statement below, which is not modified, I have considered the adequacy of the disclosure made in the note 14 regarding the going concern for the charity.


Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Shoaib Arshad ACA, FCCA
Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street
London
EC3A 2AD

Date: 1 November 2021

ecoACTIVE**STATEMENT OF FINANCIAL ACTIVITIES****For the year ended 31st March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020
INCOME FROM:					
Charitable activities					
Grants and donations	2	19,353	122,144	141,497	97,325
Workshop and resources fees		28,120	-	28,120	116,546
Other income					
Job Retention Scheme		23,950	-	23,950	-
Transfer of funds from ecoActive Education	14	-	-	-	52,169
TOTAL INCOME		71,423	122,144	193,567	266,040
EXPENDITURE ON:					
Charitable activities	3	82,572	94,946	177,518	245,057
TOTAL EXPENDITURE		82,572	94,946	177,518	245,057
Net income/(expenditure)		(11,149)	27,198	16,049	20,983
Transfers		(78)	78	-	-
Total funds brought forward		(5,806)	26,789	20,983	-
Total funds carried forward		£(17,033)	£54,065	£37,032	£20,983

All the above results derive from continuing charitable grants activities.

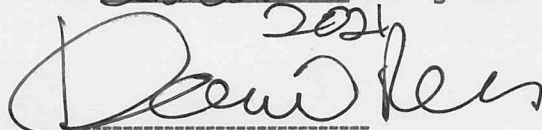
The notes on pages 11 to 18 form part of these accounts.

ecoACTIVE
BALANCE SHEET
AS AT 31st MARCH 2021

	Notes	2021 £	£	2020 £	£
Tangible Fixed Assets	7		-		-
Current Assets					
Debtors	8	2,664		18,345	
Cash at bank and in hand		<u>44,486</u> 47,150		<u>7,574</u>	
Creditors: Amounts Falling Due within one Year	9	<u>(10,118)</u>	37,032	<u>(4,936)</u>	20,983
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>37,032</u>		<u>20,983</u>
FUNDS OF THE CHARITY					
Unrestricted Funds	10		(17,033)		(5,806)
Restricted Funds	10		54,410		26,789
TOTAL FUNDS			<u>£37,032</u>		<u>£20,983</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard 102.

The financial statements were approved, and authorised for issue, by the Board of Trustees on 21st October 2021 and signed on their behalf by:-



David Rees chair

The notes on pages 12 to 21 form part of these accounts

ecoACTIVE**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31st March 2021****1. ACCOUNTING POLICIES**

The principal accounting policies adopted are as follows:

(a) Basis of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The presentational currency of the financial statements is Pound Sterling (£).

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently valued at their settlement value.

The charity has taken advantage of the disclosure exemption permitted by FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, and not prepared a Statement of Cash Flows.

(b) Incoming Resources

Incoming resources are recognised in the SOFA once the organisation becomes entitled to the resources, it is probable that the resources will be received and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income), the incoming resources and related expenditure are stated gross in the SOFA. Grants and donations are only included in the SOFA when the organisation has unconditional entitlement to the funds. Investment income is included when receivable.

(c) Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure or to pay out resources. Resources expended include attributable VAT which cannot be recovered. Support costs, which include governance cost (costs for the preparation and examination of statutory accounts, the costs of Management Committee meetings and costs of any legal advice to the Management Committee on governance or constitutional matters) include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources.

ecoACTIVE**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED****For the year ended 31st March 2021****1. ACCOUNTING POLICIES (CONTINUED)****(d) Tangible Fixed Assets, Depreciation**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are stated at cost less depreciation.

Depreciation is calculated to write off the cost of fixed assets less their estimated residual value on a straight line over their expected useful life, which in all cases is estimated to be four years.

(e) Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purpose for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

(f) Short-term debtors and creditors

Debtors are recognised when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

(g) Judgments and key sources of estimation uncertainty

No judgement (apart from those involving estimates) have been made in the process of applying the above accounting policies that have a significant effect on amounts recognised in the financial statements.

ecoACTIVE**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED****For the year ended 31st March 2021****2. GRANTS AND DONATIONS**

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	
BBC Children in Need	-	9,854	9,854
Sanctuary Projects	-	6,460	6,460
Heritage Emergency Fund	-	30,400	30,400
Ernest Cook Trust	-	18,430	18,430
City Bridge Trust	6,250	25,000	31,250
Tudor Trust	-	32,000	32,000
	<u>6,250</u>	<u>122,144</u>	<u>128,394</u>
Donations	13,103	-	13,103
Grants and Donations	<u>19,353</u>	<u>122,144</u>	<u>141,497</u>
Workshops and Resources Fees	28,120	-	28,120
Job Retention Scheme	23,950	-	-
Total Income	<u>£71,423</u>	<u>£122,144</u>	<u>£193,567</u>

Comparative grants and donations

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
BBC Children in Need	-	9,598	9,598
Sanctuary Kingsmead Gardens	-	5,780	5,780
London Borough of Hackney	-	11,326	11,326
London & Quadrant Housing Trust	-	9,966	9,966
City Bridge Trust	-	18,750	18,750
Tudor Trust	-	20,000	20,000
Other Grant Income	<u>7,750</u>	<u>1,000</u>	<u>8,750</u>
Donations	<u>13,155</u>	-	<u>13,155</u>
Grants and Donations	<u>20,905</u>	<u>76,420</u>	<u>97,325</u>
Workshops and Resources Fees	116,546	-	116,546
Total Income	<u>£137,451</u>	<u>£76,420</u>	<u>£213,871</u>

ecoACTIVE**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED****For the year ended 31st March 2021****3. DETAILED ANALYSIS OF CHARITABLE ACTIVITIES EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Charitable Activities			
Wages and salaries	67,267	68,723	135,990
Social security costs	2,413	2,666	5,079
Sessional workers and consultants	3,335	7,332	10,667
Recruitment and promotion	412	56	468
Training	50	3,732	3,782
Rent	-	5,655	5,655
Travel expenses	52	8	60
Insurance	1,437	-	1,437
Telephone and internet	490	179	669
Printing, postage and stationery	262	149	411
IT costs	2,594	495	3,089
Other office costs	-	570	570
Conferences and subscriptions	127	173	300
Miscellaneous	-	220	220
Resources	1,997	4,998	6,985
Accountancy	2,136	-	2,136
Total expenditure	£82,572	£94,946	£177,518

Comparative analysis of charitable activities

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Charitable Activities			
Wages and salaries	117,266	55,532	172,798
Social security costs	3,460	1,714	5,174
Sessional workers and consultants	28,208	5,484	33,692
Recruitment and promotion	1,420	231	1,651
Training	1,464	1,348	2,812
Rent	7,268	3,934	11,202
Travel expenses	1,098	462	1,560
Insurance	1,418	-	1,418
Telephone and internet	613	-	613
Printing, postage and stationery	952	194	1,146
IT costs	3,103	-	3,103
Other office costs	2,266	228	2,494
Conferences and subscriptions	85	-	85
Miscellaneous	690	502	1,192
Resources	-	3,783	3,783
Accountancy	1,968	366	2,334
Total expenditure	£171,279	£73,778	£245,057

ecoACTIVE**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED****For the year ended 31st March 2021****4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31st March 2020.

	2021	2020
	£	£
The reimbursement of expenses paid to the Trustees were	<u>£ nil</u>	<u>£ nil</u>

5. STAFF COSTS

	2021	2020
	£	£
Wages and Salaries	127,655	164,318
Social Security Costs	8,335	8,480
Pension Costs	5,079	5,174
	<u>£141,069</u>	<u>£177,972</u>

The average number of employees during the period was 8 (2020: 13).

No member of staff was paid in excess of £60,000 for the period ended 31st March 2020.

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling the activities of the charity, directly or indirectly, including any trustee of the charity and, in the case of the charity, includes the Chief Executive. Total employee benefits paid to key management personnel in the period amounted to £29,298 (2020: £57,204).

6. TAXATION

As a charity, ecoACTIVE is exempt from liability to taxation on non-trading income and capital gains providing these are applied to its charitable objects. No tax charges have arisen in the Charity.

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NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
For the year ended 31st March 2021

7. TANGIBLE FIXED ASSETS

	Office Furniture £
Cost	
At 31 March 2020 and 31 March 2021	<u>4,421</u>
Depreciation	
At 31 March 2020 and 31 March 2021	<u>4,421</u>
Net Book Value	
At 31 March 2020 and 31 March 2021	<u>£ nil</u>

During 2020, the assets, liabilities, reserves and operations of ecoACTIVE Education (registered charity number 1124556) were transferred to a registered charitable incorporated organisation ecoACTIVE (registered charity number 1180582). Accordingly, the transfer of net assets are reflected in these accounts as income. Costs and accumulated depreciation are also brought in the CIO at their book values.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Grants Receivable	-	-
Other Debtors	2,664	18,345
	<u>£2,664</u>	<u>£18,345</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued Expenses	7,544	3,947
Social Security and Other Taxes	2,574	989
	<u>£10,118</u>	<u>£4,936</u>

ecoACTIVE

NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
For the year ended 31st March 2021

10. MOVEMENT IN FUNDS

	Unrestricte d Funds £	Restrict ed Funds £	Total Funds 2021 £
At 1 st April 2020	(5,806)	26,789	20,983
Incoming Resources	71,423	122,144	193,567
Resources Expended	(82,572)	(94,946)	(177,518)
Transfers	(78)	78	-
At 31st March 2021	<u>£(17,033)</u>	<u>£54,065</u>	<u>£37,032</u>
	Unrestricte d Funds £	Restrict ed Funds £	Total Funds 2020 £
<i>Incoming Resources</i>	<i>165,896</i>	<i>100,144</i>	<i>266,040</i>
<i>Resources Expended</i>	<i>(171,279)</i>	<i>(73,778)</i>	<i>(245,057)</i>
<i>Transfers</i>	<i>(423)</i>	<i>423</i>	<i>-</i>
At 31st March 2020	<u>£(5,806)</u>	<u>£26,789</u>	<u>£20,983</u>

Restricted Funds 2021	As at 31. March 2020	Income	Expenditure	Transfers	As at 31 March 2021
BBC Children in Need	-	9,854	(9,854)	-	-
City Bridge Trust	17,045	25,000	(29,545)	-	12,500
Tudor Trust	9,305	32,000	(14,638)	-	26,667
Ernest Cook Trust	-	18,430	(6,430)	-	12,000
Heritage Lottery Emergency Fund	-	30,400	(30,400)	-	-
Hackney Main Grant	-	-	-	-	-
Forest School	265	-	(343)	78	-
Sanctuary Projects	174	6,460	(3,735)	-	2,899
	<u>£26,789</u>	<u>£122,144</u>	<u>£(94,945)</u>	<u>£78</u>	<u>£54,066</u>

ecoACTIVE
NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
For the year ended 31st March 2021

Restricted Funds 2020	Transfer in from ecoActive Education	Income	Expenditure	Transfers	As at 31 March 2020
BBC Children in Need	-	9,598	(9,679)	81	-
City Bridge Trust	-	18,750	(1,705)	-	17,045
Tudor Trust	15,032	20,000	(25,727)	-	9,305
Manor House	-	-	-	-	-
Miniarog Trust	-	1,000	(1,000)	-	-
Hackney Main Grant	-	11,326	(11,668)	342	-
Forest School	4,125	11,988	(15,848)	-	265
Sanctuary Projects	4,567	3,758	(8,151)	-	174
	£23,724	£76,420	£(73,778)	£423	£26,789

11. PURPOSE OF RESTRICTED FUNDS

The purposes of the significant restricted funds received during the period are as follows,

BBC Children in Need

This project is providing forest school sessions to young people from low income households to provide them with access to fun outside activities, and to increase their social skills.

City Bridge Trust

Match funding for our community garden project, allowing us to work with and support 18 community gardens over a three year period, across Hackney and Newham.

Ernest Cook Trust, iWill Fund

Salary costs for our Green Mentor and a contribution towards our core costs. The Green Mentor will work with young people aged 10-14 years, helping them to set up and run their own social environmental action projects.

National Lottery Heritage Fund

Funds to develop our new business plan, grow and diversify our income, develop, market and sell sustainability and nature connection sessions and get ready for more online and outdoor delivery, in line with the changing circumstances of the Covid-19 pandemic.

Sanctuary Housing Association Community Programmes

Delivered four projects with residents - We supported WestMead and EastMead community gardens, we supported Mabley Edible Garden, we ran a project with Morningside Youth Club and we received match funding for our Green Influencers projects.

Tudor Trust

A two year grant, funding a new post of Community Garden Coordinator, who will support 18 community gardens across Hackney and Newham. We then received a further grant in February 2021, which will continue to match fund our community garden project for a further two years.

ecoACTIVE

NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
For the year ended 31st March 2021

12. PENSION COSTS

The Charity contributes to a stakeholder pension scheme on behalf of employees who have elected to join the scheme. All of the Charity's employees may elect to join the scheme. The Charity's liability to the pension scheme is limited to paying across to the scheme the contributions due and pension costs are charged as payments fall due and are disclosed in Note 5 to the accounts. Amounts due to the pension scheme at 31st March 2020 amounted to £Nil.

13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £
INCOME FROM:				
Charitable activities				
Grants and donations	2	20,905	76,420	97,325
Workshop and resources fees		116,546	-	116,546
Other income				
Transfer of funds from ecoActive Education	14	28,445	23,724	52,169
TOTAL INCOME		165,896	100,144	266,040
EXPENDITURE ON:				
Charitable activities	3	171,279	73,778	245,057
TOTAL EXPENDITURE		171,279	73,778	245,057
Net income/(expenditure)		(5,383)	26,366	20,983
Transfers		(423)	423	-
Total funds carried forward		(5,806)	26,789	20,983

ecoACTIVE**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED**
For the year ended 31st March 2021**14. GOING CONCERN**

The financial statements have been prepared under the historical cost convention and on a going concern basis, which is dependent upon the availability of adequate continued funding. The nature of the organisation's funding is inherently uncertain as it is only agreed by the funding bodies every one to three years. Should grant funding be discontinued in future years, the organisation would have to find other sources of funding, or significantly curtail its activities.

As a result of government requirements to slow the spread of coronavirus we shut our office on 23rd March 2020. In normal times a substantial part of our operation consists of workshops delivered in schools and community settings and these all ceased by that date. We changed our methods of engagement and created a set of home learning materials for families to make use of during lockdown. However, as a result, some projects deferred increasing our restricted reserves while the unrestricted reserves became negative.

These factors threatened the ongoing sustainability of the charity. Thankfully, with support from the National Lottery Heritage Fund's emergency grant, an extra grant payment from City Bridge Trust, and thanks to the ongoing support of our grant funders (who all continued to pay us despite having to alter the way our projects were delivered), we are confident that we will survive this difficult period. Since 31 March 2021, we have received funding from Garfield Western Foundation for our core costs that reduced our unrestricted deficit significantly. Also, the restricted funds provide funding for the key project staff hence we do not need to make our staff redundant. Based on these factors, we are confident that we will continue operating in the foreseeable future.

15. CHARITABLE INCORPORATED ORGANISATION (CIO)

During 2020, the assets, liabilities, reserves and operations of ecoACTIVE Education (registered charity number 1124556) were transferred to a registered charitable incorporated organisation ecoACTIVE (registered charity number 1180582). The transfer of net assets are reflected in these accounts as income. Costs and accumulated depreciation are also brought in the CIO at their book values (see note 7).