

**ecoACTIVE**

Report and Financial Statements

For the year ended 31<sup>st</sup> March 2022

(Charity Number: 1180582)

**ecoACTIVE**  
**FINANCIAL STATEMENTS**  
**For the year ended 31<sup>st</sup> March 2022**

**CONTENTS**

	<b>Page</b>
<b>Legal and Administrative Report</b>	<b>1</b>
<b>Trustees' Report</b>	<b>2 to 6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Balance Sheet</b>	<b>9</b>
<b>Notes forming part of the Financial Statements</b>	<b>10 to 18</b>

<b>Reference and Administrative Information</b>	
<b>Charity Name</b>	EcoActive
<b>Charity Registration Number</b>	1180582
<b>Trustees</b>	S. Costa (resigned Apr 2022) S. Dhariwal A. Halfpenny S. Hunt (resigned Feb 2021) C. Manser T. McSherry C. Murphy D. Rees M. Rizzo J. Schaedel (resigned Apr 2022) J. Sturmy
<b>Principal Address</b>	Kingsmead Kabin 8-9 Kingsmead Way Hackney LONDON E9 5QG
<b>Independent Examiner</b>	Future Insight Consultancy LTD Suite 3 The Old Bakery, 10 Back Road, Sidcup Kent DA14 6HA
<b>Bankers</b>	The Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

**ecoACTIVE**  
**TRUSTEES' REPORT**  
**For the year ended 31<sup>st</sup> March 2022**

The Trustees present their report with the financial statements of the charity ecoACTIVE for the period ended 31<sup>st</sup> March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1. of the accounts and comply with 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 Charitable Incorporated Organisation ("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 activity programs and workshops with 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 the decision and policymaking for sustainable futures.

We work in partnership with relevant organisations to encourage understanding of sustainable development. We work with families, youth clubs and community groups to engage individuals in thinking about sustainable use of resources and appreciation of the natural world, 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**

When new trustees are appointed, they are given a copy of the charity's Constitution and they meet with the Director who gives them a detailed insight into the running of the organisation.

**ecoACTIVE**  
**TRUSTEES' REPORT**  
**For the year ended 31<sup>st</sup> March 2022**

**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 and procedures in place include:

- Health and Safety Policy
- Equality, Diversity & Inclusion Policy
- Safeguarding Children and Adults at Risk Policy
- Reserves Policy
- Environmental Statement
- Social Media & Digital Communications Policy
- Absence Procedures including: Annual leave, Sickness Absence; Maternity, Paternity, Adoption and Shared Parental Leave procedures
- Pensions Procedures
- Confidentiality Policy
- Data Protection Policy
- Whistle Blowing Policy
- Complaints Procedure
- Disciplinary Procedure & Grievance Procedure
- Recruitment Procedure (including handling of DBS Disclosure Information)
- Policy Statement on the Recruitment of Ex-Offender

**Staff**

At period end, ecoACTIVE had the equivalent of 4.2 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 period, an average of 6 members of employed staff were working for ecoACTIVE each month.

**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.

**ecoACTIVE**  
**TRUSTEES' REPORT**  
**For the year ended 31<sup>st</sup> March 2022**

**Achievements and Performance:**

Coming out of the Covid-19 pandemic, ecoACTIVE has been able to build upon and grow the services and projects that we have been putting in place over the last few years.

Our successful forest school project, working with older children (7-11 years) in parks, was run again in summer 2021, in partnership with Sanctuary Housing Association and two Hackney Schools. We ran 17 Forest School sessions with 45 young people during the period.

The Green Influencers project, funded by Ernest Cook Trust and the iWill Fund, continues to engage groups of 10-14 year olds, helping them to set up and run their own social environmental action projects. During the period, our Green Mentor ran 55 sessions, with 64 young people. The groups elected to improve their school grounds, upcycling benches, creating wildlife murals, and planting trees, and thanks to additional funding from ECT, they were able to implement their ideas.

The Community Garden Network project, funded by Tudor Trust, City Bridge Trust and Housing Associations (Sanctuary and ISHA) has gone from strength to strength. By March 2022 we were supporting 12 garden volunteer groups across Hackney, helping them to improve the physical infrastructure of their community gardens, providing horticulture training and advice, and assisting the groups with running events to engage their wider communities. During the period, we had supported 46 garden sessions or events across the network, and engaged 179 adults and 76 children. We asked volunteers what they liked most about volunteering at their community gardens and feedback included -

*“Getting an unloved, unused, often vandalised green space and turning it into a used space for gardening and pleasure. Local residents didn’t even know it existed.”* Core volunteer, Upcott

*“It’s an amazing way to spend time in green areas and meet with like-minded individuals”* (Pembury)

We finished our project, working with 32 young people from Morningside Youth Club, who joined us at two gardening sessions in their community centre grounds. They enjoyed learning about planting and ways to improve their site.

Our Postcode Gardener continued providing activities in the E5 neighbourhood. Sessions included running gardening sessions for families at Linzell Garden, and they also produced handouts, for residents to use independently (e.g. ‘Tips for Growing for Wildlife in Small Spaces’, ‘Potato Chitting’, ‘Growing Microgreens’, ‘Anti-pollution Plant Treasure Hunt’, and ‘Planting in the Streets’).

We also had a regular stall at Carpenter’s Estate in Newham, on behalf of Social Farms and Gardens, engaging families with nature connection activities, during regular after-school sessions.

In addition to these projects, ecoACTIVE also delivered a total of 64 Earth Education sessions during the financial year 2021-22, which included running workshops at schools, providing community-based activities, and training for employees. We involved a total of 1,534 children or young people, and 281 adults, across 11 London Boroughs.

In total, across our projects and fee-paying service, we ran 185 sessions over the year, with 1751 young people and 486 adults.

**Business Development:**

During the year we started implementing our newly created business plan. This included marketing, selling and delivering our Earth Education programme to schools and community groups. Coming out of the lockdowns in 2021-22, schools were keen for us to have face-to-face workshops and were also keen to offer sustainability themed sessions to their pupils, particularly in the lead-up and after the COP meeting at Glasgow in the Autumn. We also saw a significant increase in corporate donations around this time, and have built relationships with a number of companies, who are keen to support beneficiaries in the East London area. In April 2022 we were able to improve our staff team’s employment terms and also increased our hourly rate of pay for session workers, without whom we wouldn’t be able to run our projects.

**ecoACTIVE**  
**TRUSTEES' REPORT**  
**For the year ended 31<sup>st</sup> March 2022**

**Future Plans:**

Forming partnerships has been a key part of our work so far during 2022-23. We have worked closely with organisations like Daubeney Fields Forever, and other King's Park Moving Together grantees, in order to develop a new Exercise and Gardening programme for residents in the King's Park ward in Hackney. We are working alongside Community Development Trust Hackney Wick and Fish Island, to help manage gardening activities at Gainsborough Bridge Garden. We are also in the early stages of setting up a partnership with Leaside Trust, who have sub-contracted us to run sessions from their site in 2023. Other projects for 2022-23 include: Providing gardening drop-in sessions for older people living in Hackney Marshes neighbourhood (a Partnerships for People and Place project, funded by Hackney Council), and continuing to engage residents on the Carpenter's Estate in Newham.

**Financial Review:**

We received grants from 5 different funders during the period. This made up 61% of our income over the year. Our remaining income came from selling sessions to schools and groups (around 8% of the total), corporate donations (around 17%), individual giving donations (around 7%), and contracts (around 2%). We also received some JRS furlough payments in the early part of the year (5%). Our unrestricted income this year has made up around 39% of our total. We are on our way to diversifying our income and getting to a point where we are more secure financially (rather than being reliant on one or two main grants or contracts).

**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 £653 and restricted reserves stand at £58,732. This is a positive improvement on the figures from the previous financial year, when we had a negative unrestricted reserves balance of £(17,033).

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.

**ecoACTIVE**  
**TRUSTEES' REPORT**  
**For the year ended 31<sup>st</sup> March 2022**

**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 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 on the 28th April 2023 and signed on their behalf by,

  
Toni McSherry, Chair



## **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 2022.

### **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.

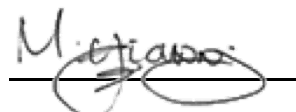
I report in respect of my examination of the Charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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.



Michel Yianni IAB

Future Insight Consultancy Ltd  
Suite 3 The Old Bakery,  
10 Back Road,  
Sidcup, Kent,  
DA14 6HA

Date: 28<sup>th</sup> April 2023

**ecoACTIVE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31<sup>st</sup> March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOME FROM:</b>					
Charitable activities:					
Grants and donations	2	68,058	89,006	157,064	141,497
Workshop and resources fees		17,780	-	17,780	28,120
Other income:					
Job Retention Scheme		8,299	-	8,299	23,950
<b>TOTAL INCOME</b>		94,137	89,006	183,143	193,567
<b>EXPENDITURE ON:</b>					
Charitable activities	3	76,391	84,400	160,791	177,518
<b>TOTAL EXPENDITURE</b>		76,391	84,400	160,791	177,518
<b>Net income/(expenditure)</b>		17,746	4,606	22,352	16,049
Transfers		(60)	60	-	-
Total Funds brought forward		(17,033)	54,066	37,033	20,983
<b>Total funds carried forward</b>		£653	£58,732	£59,385	£37,032

All the above results derive from continuing charitable grants activities.

**ecoACTIVE**  
**BALANCE SHEET**  
**AS AT 31<sup>st</sup> MARCH 2022**

	Notes	2022	2021
		£	As restated £
<b>Tangible Fixed Assets</b>	7	£ -	£ -
<b>Current Assets</b>			
Debtors	8	5,766	2,664
Cash at bank and in hand		57,246	44,486
<b>NET CURRENT ASSETS</b>		<b>63,012</b>	<b>47,150</b>
<b>Creditors: Amounts Falling Due within one Year</b>	9	<b>(3,627)</b>	<b>(10,118)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>59,385</b>	<b>37,032</b>
<b>FUNDS OF THE CHARITY</b>	10		
Unrestricted Funds		653	(17,033)
Restricted Funds		58,732	54,066
<b>TOTAL FUNDS</b>		<b>£59,385</b>	<b>£37,032</b>

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 11 January 2023 and signed on their behalf by: Toni McSherry, Chair



The notes on pages 12 to 18 form part of these accounts

**ecoACTIVE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31<sup>st</sup> March 2022**

**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 carrying 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 has not prepared a Statement of Cash Flows.

**(b) Incoming Resources**

Incoming resources are recognised in the Statement of Financial Accounting ("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 31<sup>st</sup> March 2022**

**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 31<sup>st</sup> March 2022**

**2. GRANTS AND DONATIONS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
Awards for All	-	10,000	10,000
City Bridge Trust	-	21,250	21,250
Ernest Cook Trust	-	19,756	19,756
Garfield Weston	25,000	-	25,000
Sanctuary Projects	-	6,000	6,000
Tudor Trust	-	32,000	32,000
	<u>25,000</u>	<u>89,006</u>	<u>114,006</u>
Donations	43,058	-	43,058
Grants and Donations	<u>68,058</u>	<u>89,006</u>	<u>157,044</u>
Workshops and Resource Fees	17,780	-	17,780
Job Retention Scheme	8,299	-	8,299
Total Income	<u><b>£94,137</b></u>	<u><b>£89,006</b></u>	<u><b>£183,143</b></u>

Comparative grants and donations

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
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 Resource Fees	28,120	-	28,120
Job Retention Scheme	23,950	-	-
Total Income	<u><b>£71,423</b></u>	<u><b>£122,144</b></u>	<u><b>£193,567</b></u>

**ecoACTIVE**  
**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED**  
**For the period ending 31<sup>st</sup> March 2022**

**3. DETAILED ANALYSIS OF CHARITABLE ACTIVITIES EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
<b>Charitable Activities</b>			
Wages and salaries	60,134	54,521	114,655
Social security costs	2,580	1,846	4,426
Sessional workers and consultants	4,088	13,367	17,455
Recruitment and promotion	188	-	188
Training	733	-	733
Rent	2,910	4,027	6,937
Travel expenses	246	375	621
Insurance	1,509	-	1,509
Telephone and internet	153	122	275
Printing, postage and stationery	461	144	605
IT costs	1,827	-	1,827
Other office costs	1,051	-	1,051
Conferences and subscriptions	955	-	955
Miscellaneous	98	516	614
Resources	(1,502)	9,482	7,980
Accountancy	960	-	960
<b>Total Expenditure</b>	<b>76,391</b>	<b>84,400</b>	<b>160,791</b>

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>Charitable Activities</b>			
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	22	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
<b>Total Expenditure</b>	<b>82,572</b>	<b>92,946</b>	<b>177,518</b>

**ecoACTIVE**  
**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED**  
**For the period ending 31<sup>st</sup> March 2022**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31<sup>st</sup> March 2022.

	2022	2021
	£	£
The reimbursement of expenses paid to the Trustees were	<u>£ nil</u>	<u>£ nil</u>

**5. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	111,830	127,655
Social security costs	2,825	8,335
Pension Costs	4,426	5,079
	<u>119,081</u>	<u>141,069</u>

The average number of employees during the period was 6.

No member of staff was paid in excess of £60,000 for the period ended 31<sup>st</sup> March 2022.

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 £28,433 (2021: £57,204).

**6. TAXATION**

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



**ecoACTIVE**  
**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED**  
**For the period ending 31<sup>st</sup> March 2022**

**7. TANGIBLE FIXED ASSETS**

**Office Furniture**  
£

**Cost**

At 31<sup>st</sup> March 2021 and 31<sup>st</sup> March 2022

**4,421**

**Depreciation**

At 31<sup>st</sup> March 2021 and 31<sup>st</sup> March 2022

**4,421**

**Net Book Value**

At 31<sup>st</sup> March 2021 and 31<sup>st</sup> March 2022

**£ nil**

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b> £	<b>2021</b> £
Grants Receivable	-	-
Other Debtors	5,766	2,664
	<b><u>£5,766</u></b>	<b><u>£2,664</u></b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b> £	<b>2021</b> £
Accrued Expenses	1,230	7,544
Other Debtors	2,397	2,574
	<b><u>£3,627</u></b>	<b><u>£10,118</u></b>

**ecoACTIVE**  
**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED**  
**For the year ended 31<sup>st</sup> March 2022**

**10. MOVEMENT IN FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£
At 1 <sup>st</sup> April 2021	(17,033)	54,066	37,033
Incoming Resources	94,137	89,006	183,143
Resources Expended	(76,391)	(84,400)	(161,093)
Transfers	(60)	60	-
<b>At 31<sup>st</sup> March 2022</b>	<b>£653</b>	<b>£58,732</b>	<b>£59,083</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>
	£	£	£
At 1 <sup>st</sup> April 2020	(5,806)	26,789	20,983
Incoming Resources	71,423	122,144	193,567
Resources Expended	(82,572)	(94,945)	(177,517)
Transfers	(78)	78	-
<b>At 31<sup>st</sup> March 2021</b>	<b>£(17,033)</b>	<b>£54,066</b>	<b>37,032</b>

<b>Restricted funds 2022</b>	<b>At 31<sup>st</sup> March 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31<sup>st</sup> March 2022</b>
					£
City Bridge Trust	12,500	21,250	(23,611)	-	10,139
Tudor Trust	26,667	32,000	(32,001)	-	26,666
Ernest Cook Trust	12,000	19,756	(20,073)	-	11,683
Forest School	-	10,000	-	-	10,000
Sanctuary Projects	2,899	6,000	(8,715)	60	244
	<b>£54,066</b>	<b>£89,006</b>	<b>£(84,400)</b>	<b>£60</b>	<b>£58,732</b>

**ecoACTIVE**  
**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED**  
**For the year ended 31<sup>st</sup> March 2022**

<b>Restricted funds 2021</b>	<b>At 31<sup>st</sup> March 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31<sup>st</sup> March 2021 £</b>
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)	-	-
Forest School	265	-	(343)	78	-
Sanctuary Projects	174	6,460	(3,735)	-	2,899
	<b>£26,789</b>	<b>£122,144</b>	<b>£(94,945)</b>	<b>£78</b>	<b>£54,066</b>

## 11. PURPOSE OF RESTRICTED FUNDS

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

### **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 organisational costs. The Green Mentor works with young people aged 10-14 years, helping them to set up and run their own social environmental action projects.

### **Garfield Weston Foundation**

We received core cost funding from Garfield Weston for a one year period.

### **Sanctuary Housing Association Community Programme**

We delivered two new projects with Sanctuary's residents - We supported WestMead and EastMead community gardens and ran forest school programmes with Kingsmead and Mandeville Primary Schools. We also finished delivering projects with our Green Influencers groups, Morningside Youth Club, and Mabley Edible Garden (which were funded by Sanctuary the previous year).

### **Tudor Trust**

A two year grant, funding the post of Community Garden Coordinator, who is supporting 18 community gardens across Hackney and Newham.

## 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 31<sup>st</sup> March 2022 amounted to £305.

**ecoACTIVE**  
**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED**  
**For the year ended 31<sup>st</sup> March 2022**

**13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>INCOME FROM:</b>				
Charitable activities:				
Grants and donations	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	-	-	-	52,169
<b>TOTAL INCOME</b>	<b>71,423</b>	<b>122,144</b>	<b>193,567</b>	<b>266,040</b>
<b>EXPENDITURE ON:</b>				
Charitable activities	82,572	94,945	177,518	245,057
<b>TOTAL EXPENDITURE</b>	<b>82,572</b>	<b>94,946</b>	<b>177,518</b>	<b>245,057</b>
<b>Net income/(expenditure)</b>	<b>(11,149)</b>	<b>27,198</b>	<b>16,049</b>	<b>20,983</b>
Transfers	(78)	78	-	-
Total Funds brought forward	(5,806)	26,789	37,032	-
<b>Total funds carried forward</b>	<b>£(17,033)</b>	<b>£54,066</b>	<b>£37,032</b>	<b>£20,983</b>

**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.