

**THE GREENLEAF TRUST
TRUSTEE'S REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

**REGISTERED COMPANY NUMBER : 05895562 (England and Wales)
CHARITY REGISTRATION NUMBER: 1121557**

**THE GREENLEAF TRUST
FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2021**

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**THE GREENLEAF TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2021**

CHARITY REGISTRATION NUMBER: 1121557

COMPANY REGISTRATION NUMBER: 5895562

Registered Office The Greenleaf Trust
67 -69 Greenleaf Road
Walthamstow
London
E17 6QP

The Board	Mrs. Christine Giscombe	- Chair
	Mr Fitzroy Andrew	- Treasurer
	Mr Emanuel Gotor	- Member
Trustees:	Mrs Marjorie Price	- Member
	Rev. Douglas Williams	- Member

Bankers: CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Accountant: Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ

THE GREENLEAF TRUST REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

The trustees - who are also directors of the Charity for the purpose of the Companies Act 2006 - present their report with the financial statements of the Charity for the year ended 31st March 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Greenleaf Trust ('the Trust') is a charity registered with the Charity Commission on 9 November 2007, and a Company limited by guarantee incorporated on 3rd August 2006. The Trust was established under a Memorandum of Association which establishes the objects and powers of the Company and is governed under its Articles of Association.

Risk management: The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

APPOINTMENT AND INDUCTION OF TRUSTEES

The Greenleaf Trust appoints Trustees with the relevant skills and experience. They are recruited from within the Church congregation of the Emmanuel Community Church International. The Chair of the Board is appointed by the trustees to serve a three-year renewable term.

New Trustees are provided with an induction pack including the memorandum and articles of association.

Their induction is carried out by the management team and other staff. Trustees are invited to attend relevant external and in-house training events.

OBJECTIVES AND ACTIVITIES

Objectives and performance for the financial year

The Trust's formally stated objects are 'to relieve persons in any part of the world who are in conditions of need, hardship and distress by reasons of their social and economic circumstances and but not exclusively by deploying human and material resources to provide appropriate relief to such persons.'

In practice, the focus of the Trust's work has been with young people, particularly those involved with the criminal justice system or at risk of becoming involved. This work is channeled through Spark2Life, the Trust's principal project.

Spark2Life (Sharing Positive and Relevant Keys To Life) is the public face of the Trust, and is the name most readily associated with the Trust's work. Spark2Life delivers a range of services which address the challenges of contemporary urban youth culture. The focus is on working with disaffected young people in prison, those transitioning out of prison, and with young people in wider community settings such as on the streets and in schools. The aim is to 'reach, relate, and equip' young people to encourage positive lifestyle choices, and through this support the eradication of crime and gang culture.

The Trust's roots lie in the east London borough of Waltham Forest, and the Spark2Life 'brand' is now well-established and well-respected in the borough, leading to strong relationships between key Council officers and elected councilors. From this base, delivery has extended further across Greater London into the boroughs of Barking & Dagenham, Redbridge, Havering, Enfield, and Lewisham, as well as into Essex and more recently Buckinghamshire. Some delivery takes place in schools located in these areas, as well as in the community but mostly working in partnership with statutory services.

ACHIEVEMENTS AND PERFORMANCE

In our oversight of the Trust's activities, the Trustees have had regard to the public benefit dimension of the Trust's objectives and are satisfied that this has been met.

The COVID-19 pandemic was a major factor in the environment shaping delivery of the Trust's services during the year reviewed in this report. The year commenced with the national 'lockdown' in place, creating unprecedented conditions for staff and service users alike in terms of *restricted freedom of movement*.

The Trust's services remained available throughout the year, and this required considerable adaptation and flexibility from staff in order to ensure that vulnerable clients and service users receive the necessary support. The review of the year's activity which follows shortly provides an indication of the practical impact. Whilst the lifting of restrictions during the summer and autumn of 2020 provided some temporary relief, their reintroduction through November and December covering the end-of year holiday period again posed challenges.

Whilst the early months of 2021 and the emergence of COVID vaccines provided some hope of a less restricted future, there remains a level of uncertainty as society adjusts to living with COVID and its variants. The impact on patterns of work, travel, and general social interaction has yet to be seen, and it is again expected that reports in subsequent years will take account of the practical effect.

It is again appropriate to place on record the Trustees' deepest thanks and appreciation for the staff team for their commitment, adaptability, and persistence in ensuring that we continued to reach and support young people in need. The team worked through an environment for which there is no comparison in living memory, with risk to safety and wellbeing at the absolute forefront. Trustees have consistently sought to ensure that appropriate safeguards were in place in terms of working conditions and maintains a watching brief over any potential long-term implications given the unique stresses present over the past year.

Service portfolio

Working through the challenges posed by the pandemic during the operating year, S2L has consolidated its reputation across London as a highly credible and respected agency, continuing the growth in activities witnessed over the previous four years

Some well-established programmes – specifically High-Level Mentoring, detached street work, and work in schools – continued throughout the year. This activity was supplemented by new programmes coming on stream during the year, including the Ending Gang & Youth Violence programme in Barking & Dagenham, and the Alter Locus programme delivered in Waltham Forest. Other activity was significantly impacted during the year, including the Music & mentoring programme, and the Prison In-Reach programme.

The table shown on the following pages provides a summary of the range of service provision and levels of engagement during the year, along with a brief commentary on other factors affecting delivery where relevant.

Measuring impact

S2L's work is focused on one of the most complex social policy challenges in the UK, particularly in London. Beyond the immediate financial costs – borne by local authorities, the police service, and the prison service – there are the social costs in terms of the impact on families (those of offenders as well as those affected by offending behaviour), and the damage done to the future life chances of those who progress through the system. The opportunity costs here are potentially incalculable.

It follows, therefore, that any success achieved in preventing reoffending and diversion away from criminal behaviour towards positive life choices represents significant added value. Public authorities commissioning S2L services report satisfaction with the outcomes and impact achieves, and steps will be taken in future years to develop a more systematic and coherent framework for reporting on impact.

Programme	Where delivered	What was delivered	Comments
High-Level Mentoring	Barking & Dagenham YOS & EGYV	<ul style="list-style-type: none"> • 39 young people engaged and supported • 584 sessions delivered 	<p>Impact of COVID pandemic:</p> <ul style="list-style-type: none"> • Some sessions were delivered via phone calls where direct face-to-face engagement was not possible. • Challenges in finding employment and training opportunities and diversionary activities, given that many employers were operating on a limited basis if at all, as well as the general restrictions on movement imposed through lockdown
North Meets South Big Local	Marks Gate and Chadwell Heath North (Barking & Dagenham)	<ul style="list-style-type: none"> • Overall aim is to deliver developmental, fun, and safe activities for young people • Minimum of 40 young people attended at least one activity on a regular basis <ul style="list-style-type: none"> ◦ 71 children and young people participated in TFC • Thursday Football and Chips (TFC) activity established • Links with local schools established • Funding secured from local Co-op to support local purchases 	<p>Impact of COVID pandemic:</p> <ul style="list-style-type: none"> • TFC activity could only operate in between lockdowns • Music project planned had to be suspended due to lockdown • Links with local youth club/church groups limited due to lockdown
Havering Youth Offending Services	LB Havering	<ul style="list-style-type: none"> • Worked with 19 young people for the year • Delivered 417 1:1 mentoring sessions • 58% of clients did not reoffend whilst working with S2L 	<p>Impact of COVID pandemic:</p> <ul style="list-style-type: none"> • Sessions delivered by phone due to lockdown initially, some return to face-to-face from June 2020

		<ul style="list-style-type: none"> 75% of clients now engaged in education, training or employment Engagement levels (% of sessions attended by clients) maintained at 90% or greater through the year 	<ul style="list-style-type: none"> Client meetings managed virtually
Redbridge YOS	LB Redbridge	<ul style="list-style-type: none"> 15 young people engaged in mentoring (out of 20 referrals) 88 mentoring sessions delivered Successful diversion from reoffending for all participants except one 	<ul style="list-style-type: none"> Mentoring sessions delivered by phone during lockdown Caseworker working at 75% capacity throughout period of delivery
Buckinghamshire YOS – Coaching/Advocating & Mentoring Racially Minoritised Young People	Buckinghamshire County Council	<ul style="list-style-type: none"> Recruitment of local co-ordinator to provide training for volunteer mentors Engagement with 4 schools, via delivery of PHSE session 8 volunteers recruited and trained 	<ul style="list-style-type: none"> Delivery commenced 1 September 2020 Engagement through staff training and extension of work with schools to continue into 2021-22
Lewisham – mentoring offer	LB Lewisham	<ul style="list-style-type: none"> 43 young people supported via various referral channels 10 volunteer mentors recruited and trained 	<ul style="list-style-type: none"> Commencement of lockdown adversely affected community mentoring – no capacity to network Mentoring training delivered online via Zoom
Community Mentoring - connecting local volunteer mentors with local young people	LB Waltham Forest	<ul style="list-style-type: none"> 28 volunteer mentors trained 16 mentoring pairings established 	<ul style="list-style-type: none"> Lockdown created significant adverse impact in terms of engagement with mentors and Schools Mentor training delivered virtually, though less effective than face-to-face engagement
Detached Street Work (Leyton, Walthamstow, Chingford): street-level engagement with young people to encourage exit from pressures that could lead to offending behaviour	LB Waltham Forest	<ul style="list-style-type: none"> 559 engagements with new clients 146 progressive engagements 8 client's case-worked at end of year 	<ul style="list-style-type: none"> Social distancing measures in place during pandemic had significant adverse impact on street-level casework with young people/adults

		<ul style="list-style-type: none"> • 40 young people supported with outcomes related education, training, employment, housing 	
Alter Locus (PRU delivery)	Waltham Forest (funded via Greater London Authority Violence Reduction Unit)	<ul style="list-style-type: none"> • 58 young people engaged • 1:1 and group mentoring, and music production programme delivered • 29 students achieved AQA accreditation for their work • 145 AQA's awarded 	<ul style="list-style-type: none"> • Initial period of lockdown adversely affected attendance, also affected delivery of IT programme
Work in schools	Various locations	<ul style="list-style-type: none"> • Davenant Foundation – work with 10 young people, two days per week • Drapers Academy – 17 young people, two days per week • Whitefield Academy – four group sessions to five young people • Enfield Grammar – phone mentoring sessions, 6 students 	<ul style="list-style-type: none"> • Lockdowns/social distancing adversely affected delivery to schools – proposed Epping Forest delivery did not take place, delivery days reduced in other locations

Future developments

The 2020-21 operating year posed unique challenges for delivery; despite these, the Trust's operations remained active and relationships with commissioning bodies remained positive. The growth in income and activity experienced in recent years has been sustained.

The 2019-20 Annual Report brought into focus a significant strategic choice. S2L is the Trust's sole income earner, and is the name by which the Trust is known in the wider world. From humble beginnings, it has grown to become one of few Black-led social enterprises working in the Criminal Justice System with income of more than £500,000 annually. The significance of this achievement should not be underestimated.

The potential for further growth and consolidation of S2L's position in the market remains, and it is the view of the Board that this will be best achieved through evolving the status of S2L such that it becomes an independent legal entity, rather than a project of the Greenleaf Trust. Achieving this in practice requires extensive discussion with the elders of Emmanuel Community Church International, who hold a constitutional position as Members of the Trust. These discussions continue.

There is an absolute conviction that the Trust will remain as an operating entity, and consideration will be given to exploring alternative avenues for income generation and service delivery once S2L has been 'spun out' as an independent entity.

Safeguarding

Through S2L, the Trust works with some of the most vulnerable young people and young adults in the communities in which we operate. Thus, the highest priority is given to minimising the risk of harm through our engagement with clients; to preserving the confidentiality of the information we receive about S2L clients; and to providing safe and secure systems of work for the benefit of our clients and our staff.

Our engagement with the local authorities and schools we work with necessitates ongoing engagement with the relevant structures operating within specific institutions (e.g., school safeguarding leads) and at borough-wide level (e.g., Local Children's Safeguarding Boards).

A nominated safeguarding lead has been identified at staff team level and at Board level, and we have invested in the necessary training for staff, Trustees, and volunteers. We keep our own policy framework under annual review to ensure that we keep abreast of best practice.

FINANCIAL REVIEW

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets. The free reserves held by the charity should be 3 months of annual expenditure. At this level, the trustees feel that would be able to continue the current activities of the church in the event of significant drop in funding.

The Charity has implemented robust budgetary controls and continue to monitor costs to maintain its financial stability.

Total Incoming resources for the twelve months under review was £959,476 (2020: £656,307) an increase of 46% over prior year. Expenditures for the year amounted £710,010 (2020: £490,720); while net income over expenditures for the year is a surplus of £249,466 (2020: £165,587) and restricted reserves were £77,897 (2020: £42,092), whilst unrestricted reserves were £386,102 (2020: £212,44)

During the year the Trustees continued to place emphasis on financial management to ensure that the funds within the organisation are properly managed.

STATEMENT OF TRUSTEE 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).

Company law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008, and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the trustees are required to:

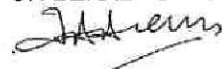
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustee on: 10/01/2022 ..and signed:

ON BEHALF OF THE BOARD:



Director/ Trustee

**REPORT OF THE INDEPENDENT EXAMINERS
TO THE TRUSTEES OF THE GREENLEAF TRUST
FOR THE YEAR ENDED 31ST MARCH 2021**

I report to the trustees on my examination of the accounts of the above named charity for the year ended 31st March 2021 set out on pages 10 to 15.

Responsibility and basis of the report

As the charity's trustees of the company (who are also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the charity is not subject to audit for this year under Part 16 of the 2006 Act and is eligible for independent examination, I report :

- in respect to the examination of your charity's accounts as carried out under section 145 of the

Charities Act 2011:

- In carrying out my examination, I have followed The Direction given by the Charity Commission (under section 146 (5) (b) of the 2011 Act.

Independent examiner's statement

The company's gross income is above £250,000 and I am qualified to undertake the examination.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that

- accounting records were not kept in accordance with Section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have no concerns and have come across no 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.



Rolston Allen FCCA
Allen Robyn & Associates Ltd
Chartered Certified Accountants
367 Caledonian Road
London
N7 9DQ

Date: 11.1.2022

THE GREENLEAF TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

INCOMING RESOURCES	Notes	Restricted Funds	Unrestricted Funds	2021	2020
Incoming resources from generated funds					
Voluntary Income charitable activities	2	<u>200,809</u>	<u>758,667</u>	<u>959,476</u>	<u>656,307</u>
RESOURCES EXPENDED					
Charitable Activities	3	106,737	491,566	598,303	454,275
Governance Costs	4	12,146	26,794	38,940	12,828
Support Costs	5	6,121	66,577	72,698	23,549
Finance Charges	6	=	69	69	68
TOTAL RESOURCES EXPENDED		<u>125,004</u>	<u>585,006</u>	<u>710,010</u>	<u>490,720</u>
NET INCOME/EXPENDITURE		75,805	173,661	249,466	165,587
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,092</u>	<u>212,441</u>	<u>214,533</u>	<u>48,946</u>
TOTAL FUND CARRIED FORWARD		<u>£77,897</u>	<u>£386,102</u>	<u>£463,999</u>	<u>£214,533</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2021 or 2020 other than those included in the statement of financial activities.

The notes on pages 13 to 15 form part of these accounts.

THE GREENLEAF TRUST
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST MARCH 2021

		Restricted Funds	Unrestricted Funds	<u>2021</u>	<u>2020</u>
FIXED ASSETS	Notes				
Tangible assets	9	17,799	-	17,799	5,604
CURRENT ASSETS					
Debtors	10	-	133,683	133,683	111,560
Cash at bank and in hand		-	357,998	357,998	107,087
		-	491,681	491,681	218,647
CREDITORS					
Amounts due within one year	11	-	(45,481)	(45,481)	(9,718)
NET CURRENT ASSETS/(LIABILITIES)		-	446,200	446,200	208,929
NET ASSETS/(LIABILITIES)		17,799	446,200	463,999	214,533
FUNDS:				<u>2021</u>	<u>2020</u>
Restricted Funds	12			77,897	2,092
Unrestricted Funds	12			386,102	212,441
TOTAL FUNDS				<u>£463,999</u>	<u>£214,533</u>

The charitable company is entitled to exemption from audit under Section 477 Act 2006 for year ended 31st March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

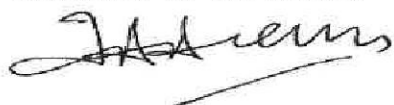
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(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 small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by, the Board of Trustee and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Director/ Treasurer

The notes on pages 13 to 15 form part of these accounts.

**THE GREENLEAF TRUST
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31ST MARCH 2021**

<u>DETAILS</u>		<u>2021</u>	<u>2020</u>
Cash flows provided by operating activities	13	272,290	(15,420)
Cash flows from investment activities			
Purchase of fixed assets		<u>(21,380)</u>	<u>(7,132)</u>
Cash provided by (used in) investment activities		<u>(21,380)</u>	<u>(7,132)</u>
Increase (Decrease) in cash and cash equivalents in the year		<u>250,910</u>	<u>(22,552)</u>
Cash and cash equivalent at the beginning of the year		<u>107,087</u>	<u>129,639</u>
Total cash and cash equivalent at the end of the year		<u>£357,997</u>	<u>£107,087</u>

**THE GREENLEAF TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared in sterling, which is the functional currency of the Charity. Monetary values have been rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going Concern

At the time of approval of the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, the Trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

Incoming resources - Grants, Donations and Contract Fees

All incoming resources are recognised when the Charity is legally entitled to them and after performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received. Donations, fees and other income are recognised on the accruals basis, unless conditions require deferral of the amount. These are all included on the Statement of Financial Activities.

Resources expended

All expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities.

Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs include those incurred in the governance of the charity in particular those costs associated with constitutional and statutory requirements.

Fundraising costs are those incurred in seeking voluntary contributions and do not include costs disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the organisation. These include both directly attributable costs and apportioned support costs.

Governance costs

Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory responsibilities including apportioned support cost.

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.

Plant and machinery	25% Straight line method
Motor vehicles	25% Straight line method

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 are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes of the financial statements.

THE GREENLEAF TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

	Restricted Funds	Unrestricted Funds	2021	2020
2. VOLUNTARY INCOME				
Grants - Restricted	150,809	520	151,329	161,686
Donations	50,000	179,123	229,123	35,584
Contract and SLA Fees	-	577,658	577,658	452,662
Fundraising & other income	-	1,366	1,366	6,375
Total incoming resources	<u>£200,809</u>	<u>£758,667</u>	<u>£959,476</u>	<u>£656,307</u>
3. TOTAL CHARITABLE ACTIVITIES		Direct cost	Support cost	Total
Charitable cost		598,303	-	598,303
Support cost - management		-	72,698	72,698
Governance cost			38,940	38,940
Finance cost		-	69	69
		<u>£598,303</u>	<u>£111,707</u>	<u>£710,010</u>
4. SUPPORT COST		Management cost	Finance cost	Total
Support cost - management		72,698	-	72,698
Finance cost		-	69	69
		<u>£72,698</u>	<u>£69</u>	<u>£72,767</u>
5. GOVERNANCE COSTS			2021	2020
Accountancy Fees			4,065	3,288
Legal and professional fees			34,875	9,540
			<u>£38,940</u>	<u>£12,828</u>
6. FINANCE CHARGES			2021	2020
Bank Charges			69	68
			<u>£69</u>	<u>£68</u>
7. TRUSTEES AND KEY MANAGEMENT REMUNERATION AND EXPENSES				
There were no trustees (nor any related parties connected with them) who received remuneration or benefits from the Charity during the year.				
8. STAFF COST			2021	2020
Salaries & wages			482,321	335,465
Social security			38,808	28,020
Defined contributions pension cost			9,289	6,797
			<u>£530,418</u>	<u>£370,282</u>

The average number of employees analysed by function :
 No employee received remuneration of more than £60,000.

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**THE GREENLEAF TRUST
FOR THE YEAR ENDED 31ST MARCH 2021
NOTES TO THE ACCOUNTS**

9. FIXED ASSETS		Motor Vehicles	Equipments & Furniture	Total
COST				
Opening and closing balance	-	15,354	15,354	
Additions	<u>6,628</u>	<u>14,751</u>	<u>21,379</u>	
Closing balance	<u>6,628</u>	<u>30,105</u>	<u>36,733</u>	
DEPRECIATION				
Opening Balance	-	9,750	9,750	
Charge for the year	<u>1,657</u>	<u>7,527</u>	<u>9,184</u>	
Closing balance	-	<u>17,277</u>	<u>18,934</u>	
NET BOOK VALUE				
As at 31st March 2021	<u>£6,628</u>	<u>£12,828</u>	<u>£17,799</u>	
As at 31st March 2020	<u>£0</u>	<u>£5,604</u>	<u>£5,604</u>	
10. DEBTORS :		2021	2020	
Accrued income and other debtors		<u>£133,683</u>	<u>£111,560</u>	
11. CREDITORS : Amounts due within one year		2021	2020	
Deferred grants payable		32,061	1,680	
Trade creditors		10,423	1,499	
Accruals		2,640	2,160	
Other creditors		<u>357</u>	<u>4,379</u>	
		<u>£45,481</u>	<u>£9,718</u>	
12a. MOVEMENTS IN FUNDS		Net Movement		
	At 01/04/2020	in funds	At 31/03/2021	
Restricted Funds	2,092	75,805	77,897	
Unrestricted Funds	<u>212,441</u>	<u>173,661</u>	<u>386,102</u>	
(General Fund)	<u>£214,533</u>	<u>£249,466</u>	<u>£463,999</u>	
12b. MOVEMENTS IN FUNDS		Incoming Resources	Resources Expended	Movement in Funds
Restricted	200,809	125,004	75,805	
Unrestricted Funds - General fund	<u>758,667</u>	<u>585,006</u>	<u>173,661</u>	
General Fund	<u>£959,476</u>	<u>£710,010</u>	<u>£249,466</u>	
13. RECONCILIATION TO NET CASH FLOWS TO OPERATING ACTIVITIES		2021	2020	
Net movement in funds		249,466	165,587	
Depreciation		9,184	3,839	
Decrease / (increase) in Debtors		(22,123)	(103,895)	
Decrease / (increase) in Creditors		<u>35,763</u>	<u>(80,951)</u>	
		<u>£272,290</u>	<u>(£15,420)</u>	

THE GREENLEAF TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2021

Incoming Resources:	Restricted	Unrestricted	2021	2020
Voluntary income:	Funds	Funds	£	£
Grants - Restricted	150,809	520	151,329	161,686
Donations	50,000	179,123	229,123	35,584
Contract and SLA Fees	-	577,658	577,658	452,662
Fundraising & other income	-	1,366	1,366	6,375
Total incoming resources	<u>£200,809</u>	<u>£758,667</u>	<u>£959,476</u>	<u>£656,307</u>
RESOURCES EXPENDED:				
Charitable activities				
Salaries and wages	86,315	434,815	521,130	370,282
Staff Pension	1,826	7,463	9,289	6,797
Volunteers and support cost	607	14,435	15,042	27,170
Hospitality and welfare	-	2,885	2,885	1,741
Charitable donations	-	396	396	360
Travel, subsistence and accommodation	923	5,971	6,894	16,006
Training	16,976	6,966	23,942	20,827
Rental cost	90	18,635	18,725	11,092
	<u>106,737</u>	<u>491,566</u>	<u>598,303</u>	<u>454,275</u>
GOVERNANCE COSTS				
Accountancy Fees	201	3,864	4,065	3,288
Legal and professional fees	11,945	£22,930	34,875	9,540
	<u>12,146</u>	<u>26,794</u>	<u>38,940</u>	<u>12,828</u>
MANAGEMENT AND SUPPORT COSTS				
Advertisement and promotional	72	711	783	838
Office and administrative expenses	171	3,018	3,189	562
Insurance	3,589	10,934	14,523	4,497
Telephone	832	5,124	5,956	3,062
Printing, postage and stationery	126	1,607	1,733	3,264
Repairs, maintenance and cleaning	227	22,370	22,597	169
Memberships and subscriptions	-	761	761	182
Computer cost and IT expenses	1,104	12,868	13,972	7,090
Sundries	-	-	-	46
Depreciation - Equipments and furniture	-	7,527	7,527	3,839
Depreciation - Motor vehicle	-	1,657	1,657	-
	<u>6,121</u>	<u>66,577</u>	<u>72,698</u>	<u>23,549</u>
FINANCE CHARGES				
Bank Charges	-	69	69	68
	-	69	69	68
Total Resources Expended	<u>£125,004</u>	<u>£585,006</u>	<u>£710,010</u>	<u>£490,720</u>
Net Income/(Expenditure)	<u>£75,805</u>	<u>£173,661</u>	<u>£249,466</u>	<u>£165,587</u>