

**COMPANY REGISTRATION NUMBER  
08312345**

**THE LEAF FOUNDATION  
FINANCIAL STATEMENTS  
30 NOVEMBER 2023**

**Charity Number 1153254**

**THE LEAF FOUNDATION**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 30 NOVEMBER 2023**

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**THE LEAF FOUNDATION**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 30 NOVEMBER 2023**

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102 (FRS 102 SORP).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name**                      The Leaf Foundation

**Charity registration number**              1153254

**Company registration number**              08312345

**Principal office**                              Five Acres Farm  
Staplers Road  
Newport  
Isle of Wight  
PO30 2NB

**Registered office**                              Five Acres Farm  
Staplers Road  
Newport  
Isle of Wight  
PO30 2NB

**THE TRUSTEES**

The trustees who served the company during the period were as follows:

D Wickes  
E Duval  
T C Nowlan  
P McCaire  
J D Woodford

At the date the report was signed, the trustees were as follows:

D Wickes  
E Duval  
T C Nowlan  
P McCaire  
J D Woodford

**THE LEAF FOUNDATION**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2023**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's purpose as set out in the objects contained in the company's Articles of Association are:

"To advance the education of the public in the conservation, protection and improvement of the physical and natural environment, in particular the conservation and protection of rare and endangered species, and to promote human behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among such animals."

**Public benefit**

The charity provides public benefit by educating people about the conservation and protection of rare and endangered species. Many of the animals at the Haven are considered threatened species in the wild. Deforestation and intensive cultivation is contributing to the destruction of their habitats, and, as a sanctuary dedicated to the health and welfare of captive animals, it is the charity's obligation to promote environmental awareness to protect and preserve their wild counterparts.

The charity promotes the following green initiatives that have been implemented around the park:

- All timber used in the construction of the Haven has been sourced from sustainable forests.
- Cedar shingles on the roofs of heated buildings have superior thermal insulation properties to limit energy loss.
- The mulch substrate in the play areas are made from 100% recycled aircraft tyres.
- To promote waste recycling, the Haven works with multiple national supermarkets that provide produce that by law is no longer suitable for human consumption but this food is perfectly edible and ideal for primates' diets.
- Fresh fruit and vegetables are grown on-site and contribute to the primates' diets.
- Water butts are found throughout the Haven and the rainwater collected is used to sustain the vegetable patches and decorative plant-life.
- All cardboard waste is taken to a recycling depot on the Isle of Wight.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Since 7 August 2013 the charity has operated The Monkey Haven in the Isle of Wight, which is a rescue centre and sanctuary for the primates and birds of prey rescued from the illegal pet trade, who are in desperate need of care and attention. The animals housed at the Haven have come for various reasons; they may have been bullied within their original groups, or unsuitable for breeding programmes, or are injured native birds that would be unable to fend for themselves in the wild. These animals are given another chance to live enriched carefree lives in the relaxed, spacious and tranquil environment of The Monkey Haven.

As well as attendance income, supporters can adopt one of the animals. The adoption income contributes towards the animals' daily care and all proceeds go towards their food, enrichment and vet bills. The general public can donate a treat to the animals by sending a text message or sponsor an enclosure, as well as using our Amazon wish list. This allows the charity to help focus its funding on rescuing more unwanted primates and birds of prey.

**THE LEAF FOUNDATION**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2023**

**Achievements**

To date, the charity has won the Small Visitor Attraction of the Year for 2017 and Gold Accolade from VisitEngland. It also won the Red Funnel Isle of Wight Gold Award for 2019/2020 and the Green Star Gold Award for Excellence for 2019/2020 from the Beautiful South.

**FINANCIAL REVIEW**

During the year, the charity received donations, grants and gift aid amounting to £142,613 (2022: £42,244), admission fees to The Monkey Haven generated £524,544 (2022: £522,748) and tea room and gift shop sales amounted to £245,402 (2022: £231,132). The charity incurred costs of £876,366 (2022: £760,587) in respect of operating The Monkey Haven.

The net incoming funds for the year was £36,193 (2022: £35,537) leaving total funds carried forward of £623,670 (2022: £587,477).

**DEVELOPMENTS**

The charity is currently in the process of constructing its biggest project to date. This is a new enclosure, which will be 34 metres by 15 metres by 5 metres high.

It will feature two huge primate enclosures and an internal public viewing walkway. It will also have a solar panel glass roof and electrical vehicle charge points on the back of the building.

This project should be finished by mid-2024. The facility is open and the capuchin family has moved in. The solar panels are operational and it is self-sufficient in terms of power.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Organisational structure**

The organisation was incorporated on 29 November 2012 and registered as a charity on 6 August 2013. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The Articles of Association were amended on 2 August 2013 to extend the charity's objects. In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

The charity operates The Monkey Haven in the Isle of Wight. The day to day operations of the charity

**THE LEAF FOUNDATION**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2023**

are managed by Mr D Walser. The overall operations are run by Mr D Wickes. Decisions are made by unanimous agreement of the trustees. New trustees are appointed by invitation only.

**Share Capital**

The company is limited by guarantee and therefore has no share capital.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of The Leaf Foundation for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

**INDEPENDENT EXAMINER**

Jon Essam has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

.....  
D Wickes  
Trustee

20 May 2024

**THE LEAF FOUNDATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF**  
**THE LEAF FOUNDATION**  
**YEAR ENDED 30 NOVEMBER 2023**

I report on the financial statements of the charitable company on pages 7 to 14 for the year ended 30 November 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard (FRS 102 SORP), under the historical cost convention and the accounting policies set out on page 10.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

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

**THE LEAF FOUNDATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF**  
**THE LEAF FOUNDATION** *(continued)*  
**YEAR ENDED 30 NOVEMBER 2023**

Signed as independent examiner:

.....  
Jon Essam  
Independent examiner  
Professional body: ICAEW  
23 Cottingham Way  
Thrapston  
Northants  
NN14 4PL

20 May 2024



**THE LEAF FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 30 NOVEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	142,613	–	142,613	42,244
Activities for generating funds	3	769,946	–	769,946	753,880
<b>TOTAL INCOMING RESOURCES</b>		<b>912,559</b>	<b>–</b>	<b>912,559</b>	<b>796,124</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Charitable activities	4	(873,916)	–	(873,916)	(758,137)
Governance costs	6	(2,450)	–	(2,450)	(2,450)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(876,366)</b>	<b>–</b>	<b>(876,366)</b>	<b>(760,587)</b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	<b>7</b>	<b>36,193</b>	<b>–</b>	<b>36,193</b>	<b>35,537</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		587,477	–	587,477	551,940
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>623,670</b>	<b>–</b>	<b>623,670</b>	<b>587,477</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

**THE LEAF FOUNDATION**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 30 NOVEMBER 2023**

	Note	2023 £	2022 £
INCOME		912,559	796,124
TOTAL EXPENDITURE		<u>(876,366)</u>	<u>(760,587)</u>
OPERATING SURPLUS	7	36,193	35,537
RETAINED SURPLUS FOR THE FINANCIAL YEAR		<u>36,193</u>	<u>35,537</u>

The Income and Expenditure Account includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

# THE LEAF FOUNDATION

## BALANCE SHEET

AS AT 30 NOVEMBER 2023


	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	10	454,597	343,318
<b>CURRENT ASSETS</b>			
Debtors	11	-	-
Cash at bank		206,618	297,442
		<u>206,618</u>	<u>297,442</u>
<b>CREDITORS: Amounts falling due within one year</b>	12	<u>(14,165)</u>	<u>(19,255)</u>
<b>NET CURRENT ASSETS</b>		192,453	278,187
<b>CREDITORS: Amounts falling due after one year</b>		(23,380)	(34,028)
<b>NET ASSETS</b>		<u>623,670</u>	<u>587,477</u>
<b>FUNDS</b>			
Unrestricted income funds	14	623,670	587,477
<b>TOTAL FUNDS</b>		<u>623,670</u>	<u>587,477</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. These financial statements were approved by the members of the committee on the 20 May 2024 and are signed on their behalf by:

  
David Wickes (Jun 3, 2024 14:24 GMT+1)

D Wickes  
Trustee

Company Registration Number: 08312345

The notes on pages 10 to 14 form part of these financial statements.

**THE LEAF FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 NOVEMBER 2023**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the FRS 102 Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102 SORP) and the Companies Act 2006.

**Cash flow statement**

The trustees have taken advantage of the exemption in Update Bulletin 1 from including a cash flow statement in the financial statements on the grounds that the company is small.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Animal enclosures	-	10% on cost
Plant and machinery	-	20% on reducing balance
Fixtures and fittings	-	20% on reducing balance
Motor vehicles	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

**Taxation**

The charity is exempt from Corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

# THE LEAF FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 NOVEMBER 2023

### 2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Grants receivable and donations</b>				
Donations and adoptions (inc Gift Aid)	142,613	–	142,613	42,244
	<u>142,613</u>	<u>–</u>	<u>142,613</u>	<u>42,244</u>

### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Haven admission sales	524,544	524,544	522,748
Gift shop sales	103,960	103,960	95,422
Tea room sales	141,442	141,442	135,710
	<u>769,946</u>	<u>769,946</u>	<u>753,880</u>

### 4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Support costs	<u>873,916</u>	<u>873,916</u>	<u>758,137</u>

### 5. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Support costs £	Total Funds 2023 £	Total Funds 2022 £
Support and administration	493,406	493,406	458,876
Support staff costs	<u>380,510</u>	<u>380,510</u>	<u>299,261</u>
	<u>873,916</u>	<u>873,916</u>	<u>758,137</u>

**THE LEAF FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 NOVEMBER 2023**

**6. GOVERNANCE COSTS**

	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Independent examiner's fees	<u>2,450</u>	<u>2,450</u>	<u>2,450</u>
	<u>2,450</u>	<u>2,450</u>	<u>2,450</u>

**7. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	62,356	60,318
Hire of plant and machinery	1,291	615
Other operating leases	72,976	59,976
Independent examiner's remuneration		
- independent examination of the financial statements	<u>2,450</u>	<u>2,450</u>

**8. STAFF COSTS AND EMOLUMENTS**

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

<b>2023</b>	<b>2022</b>
<b>25</b>	<b>23</b>

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

**Trustees' expenses**

During the year £9,978 (2022: £5,031) was paid on behalf of trustees for travel and subsistence while on charity business.

**THE LEAF FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 NOVEMBER 2023**

**10. TANGIBLE FIXED ASSETS**

	<b>Motor vehicles, Equipment and Enclosures £</b>
<b>COST</b>	
At 1 December 2022	626,959
Additions in year	173,635
Disposals	<u>(13,670)</u>
<b>At 30 November 2023</b>	<b><u>786,924</u></b>
<b>DEPRECIATION</b>	
At 1 December 2022	283,641
Charge for the year	61,031
Eliminated on disposal	<u>(12,345)</u>
<b>At 30 November 2023</b>	<b><u>332,327</u></b>
<b>NET BOOK VALUE</b>	
<b>At 30 November 2023</b>	<b><u>454,597</u></b>
At 30 November 2022	<u>343,318</u>

**11. DEBTORS**

	<b>2023 £</b>	<b>2022 £</b>
Prepayments and accrued income	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**12. CREDITORS: Amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	5,979	11,864
Social security and other taxes	4,948	4,080
VAT	788	861
Accruals and deferred income	<u>2,450</u>	<u>2,450</u>
	<b><u>14,165</u></b>	<b><u>19,255</u></b>

**THE LEAF FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 NOVEMBER 2023**

**13. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Dec 2022 £	Incoming resources £	Balance at 30 Nov 2023 £
General Funds	587,477	36,193	623,670

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
<b>Unrestricted Income Funds:</b>			
Unrestricted Fund	454,597	169,073	623,670
<b>Total Funds</b>	454,597	169,073	623,670

**15. RELATED PARTY DISCLOSURES**

**K Wickes**  
Wife of a Trustee

During the year, Mrs K Wickes was paid £34,000 (2022: £28,000) for promotion, advertising and bookkeeping duties under the provisions of the Charities Act 2011.

**Owl and Monkey Haven Partnership**  
D Wickes, D Walser and A Walser are partners

The charity occupies land and buildings at the Owl and Monkey Haven owned by a partnership in which Mr D Wickes, Mr D Walser and Mr A Walser are partners. During the year, open market value rent was £60,000 (2022: £60,000). A further £1,000 per month is paid to Mr D Walser for workshop rent.



**The Leaf Foundation**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 30 November 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 £
<b>Incoming Resources from generated funds</b>				
<b>Voluntary Income</b>				
<b>Grants, legacies and donations</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Job Retention Scheme and SSP grants	-	-	-	193
County Council grants	-	-	-	4,000
<b>Total</b>	-	-	-	<b>4,193</b>
<b>Non government and non public bodies</b>				
<b>Incoming resources of a revenue nature - grants, donations and legacies</b>				
Donations and adoptions (inc Gift Aid)	142,613	-	142,613	38,051
<b>Total</b>	<b>142,613</b>	<b>-</b>	<b>142,613</b>	<b>38,051</b>
<b>Total Grants,Legacies &amp; Donations Received</b>	<b>142,613</b>	<b>-</b>	<b>142,613</b>	<b>42,244</b>
<b>Total Voluntary Income</b>	<b>142,613</b>	<b>-</b>	<b>142,613</b>	<b>42,244</b>
<b>Activities for generating funds</b>				
Haven admission fees	524,544	-	524,544	522,748
Gift shop sales	103,960	-	103,960	95,422
Tea room sales	141,442	-	141,442	135,710
<b>Total of activities for generating funds</b>	<b>769,946</b>	<b>-</b>	<b>769,946</b>	<b>753,880</b>
<b>Total Incoming Resources</b>	<b>912,559</b>	<b>-</b>	<b>912,559</b>	<b>796,124</b>

**The Leaf Foundation**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 30 November 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 £
<b>Costs of generating funds</b>				
<b>Charitable expenditure</b>				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Cost of goods for primary purpose trading	227,155	-	227,155	189,699
	<b>227,155</b>	<b>-</b>	<b>227,155</b>	<b>189,699</b>
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	359,582	-	359,582	284,170
Employers' NI - Charitable activities	18,832	-	18,832	13,813
Uniforms and training	2,096	-	2,096	1,278
	<b>380,510</b>	<b>-</b>	<b>380,510</b>	<b>299,261</b>
<i>Indirect employee costs</i>				
Travel and subsistence	9,978	-	9,978	5,031
Motor expenses	2,608	-	2,608	5,032
	<b>12,586</b>	<b>-</b>	<b>12,586</b>	<b>10,063</b>
<i>Premises Costs</i>				
Rent payable	72,976	-	72,976	59,976
Rates, water and service charges	3,376	-	3,376	4,803
Insurance	4,143	-	4,143	4,668
Light and heat	29,362	-	29,362	27,371
Premises repairs and renewals	20,652	-	20,652	26,465
	<b>130,509</b>	<b>-</b>	<b>130,509</b>	<b>123,283</b>
<i>General administrative expenses:</i>				
Telephone and fax	3,837	-	3,837	4,034
Postage, stationery and printing	5,796	-	5,796	8,761
Hire of equipment	1,291	-	1,291	615
Software, IT and website	9,986	-	9,986	15,457
Irrecoverable VAT	2,064	-	2,064	8,114
Advertising and PR	30,117	-	30,117	32,083
Bank charges	1,820	-	1,820	1,210
	<b>54,911</b>	<b>-</b>	<b>54,911</b>	<b>70,274</b>

**The Leaf Foundation**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 30 November 2023**

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b><i>Professional fees in support of charitable activities</i></b>				
Legal and professional fees	5,889	-	5,889	5,239
	<b>5,889</b>	<b>-</b>	<b>5,889</b>	<b>5,239</b>
<b><i>Other support costs</i></b>				
Depreciation of assets used for charitable purposes	62,356	-	62,356	60,318
	<b>62,356</b>	<b>-</b>	<b>62,356</b>	<b>60,318</b>
<b>Total Support costs</b>	<b>646,761</b>	<b>-</b>	<b>646,761</b>	<b>568,438</b>
<b>Total Expended on Charitable Activities</b>	<b>873,916</b>	<b>-</b>	<b>873,916</b>	<b>758,137</b>
 <b><i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</i></b>				
<b><i>Specific governance costs</i></b>				
Independent Examiner's Fees	2,450	-	2,450	2,450
<b>Total governance costs</b>	<b>2,450</b>	<b>-</b>	<b>2,450</b>	<b>2,450</b>