

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

England & Wales · Charity number 1184069

Details

Other names L.E.A.F

Status Registered

Legal form CIO

Registered 2019-06-24

Register [View on the Charity Commission register](#)

Contact

Address Trelan
Wharf Road
Lelant
St. Ives
TR26 3DU

Phone 07971353958

Email hello@theleafcharity.com

Website www.theleafcharity.com

Activities

Objects: 1. TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY: (A) THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES;(B) THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES.2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATING TO SUSTAINABLE DEVELOPMENT AND THE PROTECTION, ENHANCEMENT AND REHABILITATION OF THE ENVIRONMENT AND TO PROMOTE STUDY AND RESEARCH IN SUCH SUBJECTS PROVIDED THAT THE USEFUL RESULTS OF SUCH STUDY ARE DISSEMINATED TO THE PUBLIC AT LARGE.SUSTAINABLE DEVELOPMENT MEANS “DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS.”

Activities: LEAF funds and undertakes projects aiming to reduce the negative impacts of humankind: our major focus is on tree planting and other forms of habitat restoration.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Argentina
- Australia
- Bhutan
- Bolivia
- Botswana
- Brazil
- Burkina Faso
- Cambodia
- Cape Verde
- Chad
- Chile
- Colombia
- Comoros
- Congo (Democratic Republic)
- Costa Rica
- Cuba
- Ecuador
- Eswatini
- France
- Gabon
- Germany
- Guatemala
- Guyana
- India
- Indonesia
- Ireland
- Jamaica
- Kenya
- Laos
- Lesotho
- Libya
- Madagascar
- Malawi
- Malaysia

- Mauritius
- Mexico
- Mozambique
- Namibia
- New Zealand
- Nicaragua
- Nigeria
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Seychelles
- Sierra Leone
- South Africa
- Spain
- Sri Lanka
- Suriname
- Switzerland
- Tanzania
- Thailand
- The Bahamas
- The Gambia
- United States
- Venezuela
- Vietnam
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £130,694 | £79,075 | - | - |
| 2024-04-05 | £42,746 | £49,480 | - | - |
| 2023-04-05 | £47,145 | £43,394 | - | - |
| 2022-04-05 | £27,860 | £17,084 | - | - |
| 2021-04-05 | £15,204 | £4,747 | - | - |

Trustees

| Name | Role | Appointed |
|---|-------|------------|
| Dr David Clive Bartholomew BA, MSc | Chair | 2019-06-24 |
| Ben Raby | | 2023-02-08 |
| Dr Harry Fonseca Williams BSc, MSc | | 2019-06-24 |
| Dr Peter Krekel | | 2024-05-30 |
| Dr Toral Bimal Shah | | 2023-02-08 |
| Luiz Henrique Rondina Baqueiro | | 2025-10-28 |
| Mariah Cristina Magallanes BSc, MSc | | 2023-08-25 |
| Rachel Wacuka Maina | | 2022-01-27 |

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

England & Wales - Charity number 1184069

Accounts

REGISTERED CHARITY NUMBER: 1184069

**THE LITTLE ENVIRONMENTAL ACTION FOUNDATION (LEAF)
(CHARITABLE INCORPORATED ORGANISATION)**

Report of the Trustees and Unaudited Financial Statements

For the Year Ended

31 March 2025

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

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for the year ended 31 March 2025**

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THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

REFERENCES AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2025

Registered Charity Number: 1184069

Registered Principal Office: Trelan
Wharf Road
Lelant
Cornwell
TR26 3DU

Trustees:

| Name | Appointed | Resigned |
|--|------------------|-----------------|
| Dr David Clive Bartholomew BA, MSc (Chair) | 24/06/2019 | |
| Luiz Henrique Rondina Baqueiro | 28/10/2025 | |
| Dr Graden Zane Lambert Froese | 28/10/2025 | |
| Dr Peter Krekel | 30/05/2024 | |
| Mariah Cristina Magallanes BSc, MSc | 25/08/2023 | |
| Ben Raby | 08/02/2023 | |
| Dr Toral Bimal Shah | 08/02/2023 | |
| Rachel Wacuka Maina | 27/01/2022 | |
| Dr Harry Fonseca Williams BSc, MSc | 24/06/2019 | |

Independent Examiner: Severn Accounting
Shaws Mews
1 Shaws Street
Worcester
WR1 3QQ

Bankers: Barclays Bank

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

The trustees, for the purposes of the Charity Act, present their annual report and independently reviewed Financial Statements for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

AIMS AND OBJECTIVES

The charity was incorporated as a Charitable Incorporated Organisation (CIO) and registered with the Charity Commission on the 24/06/2019.

The objects of the CIO are:

- a. To promote sustainable development for the benefit of the public by:
 - (i) the preservation, conservation and the protection of the environment and the prudent use of resources.
 - (ii) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.

- b. To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.

Sustainable development means “development which meets the needs of the present without compromising the ability of future generations to meet their own needs.”

PUBLIC BENEFIT STATEMENT

“The trustees have had due regard to the Charity Commission's guidance on public benefit in determining that these activities are for the public good.”

STRUCTURE, GOVERNANCE, AND MANAGEMENT

The Governing Document used is the Constitution

Trustees are appointed in accordance with the procedures set out in the Constitution. All Trustees are selected by elections by current trustees who serve voluntarily and receive no remuneration for their services.

RISK MANAGEMENT

Trustees need to be aware of all risks facing charities. To overcome any potential risks, here at LEAF we are always proactively finding ways of improving risk management through better education, improving and adopting new processes.

To better improve our systems and processes, LEAF is always looking to work with professional organizations, to keep ahead of any regulations relating to our organization.

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

REPORT OF THE TRUSTEES

for the year ended 31 March 2025 (continued)

ACHIEVEMENT AND PERFORMANCE

This year, LEAF experienced a year of remarkable growth and impact. In Kenya, we made significant strides in ecosystem restoration, focusing on some of the region's most critical biodiversity hotspots. We also established LEAF Kenya as a local NGO counterpart, strengthening governance and operational effectiveness compared with relying solely on third-party organisations. Our work further extends to environmental education initiatives in schools to large-scale mangrove restoration projects in Gastonia and Takaungu. We also restored key coastal forest sites including Cha Simba through the Kaya Connect Project, Pangani, Panga ya Saidi, and Mwapula, while managing an indigenous tree nursery at Pwani University. Beyond Kenya, our global footprint expanded with rainforest restoration efforts in Gabon, in partnership with NADA. We also launched restoration activities in Brazil's Atlantic Forest through a new collaboration with UFRB. LEAF's reach and impact have become truly global.

Our educational outreach programs reached over 5,000 students, combining environmental education with hands-on activities like tree planting and sustainable agriculture. These programs were more than awareness campaigns as they were platforms for action. At the Indigenous Tree Nursery at Pwani University, we cultivated 35,233 native trees across 97 native species including 15 threatened species, transforming learning environments into green sanctuaries of the future.

Our mangrove restoration efforts in this fiscal year marked a major milestone in coastal ecosystem recovery. A total of 95,137 mangrove seedlings were planted in Gastonia, in partnership with Friends of Nature, and in Takaungu, in collaboration with Kivurini Mangrove CBO, achieving an impressive 80% survival rate. These mangrove habitats under restoration not only strengthen biodiversity and shoreline resilience but also play a critical role in carbon sequestration, contributing to climate mitigation efforts. This work was made possible with the support of key partners, including The Perfect World Foundation, which funded the planting of 100,000 mangroves in calendar year 2024 and has committed to supporting an additional 200,000 seedlings in calendar year 2025.

In East Africa, our coastal forest restoration efforts continued to gain momentum. Thousands of trees were planted across multiple sites, accompanied by in-depth biodiversity assessments to guide and measure ecological recovery. A major milestone this year was securing a grant of GBP 114,000 from the Franklinia Foundation to support our three-year strategy, dedicated to the conservation of threatened species. This critical funding will support the protection and recovery of several species, including those classified as critically endangered and on the brink of extinction.

In Brazil, LEAF initiated restoration efforts in Cruz das Almas, Bahia, an area where only 2.75% of the original Atlantic Forest remains. In early 2024, our team, alongside researchers, conducted site monitoring and biodiversity surveys to establish a strong ecological baseline. These foundational efforts set the stage for long-term restoration planning. Looking ahead, we aim to expand partnerships through Payment for Ecosystem Services (PES) schemes, aligning conservation outcomes with sustainable economic incentives for local communities.

LEAF's work in this fiscal year has gone far beyond planting trees as it has fostered a culture of sustainability and ecological responsibility. Through hands-on engagement with communities, students, and volunteers, our initiatives have contributed meaningfully to global climate action by restoring ecosystems and enhancing carbon sequestration. More than environmental intervention, our work has been a catalyst for education and long-term stewardship. By integrating ecological restoration with awareness, capacity-building, and local empowerment, LEAF is laying the groundwork for a greener, more resilient future, one rooted in knowledge, participation, and shared purpose.

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

REPORT OF THE TRUSTEES

for the year ended 31 March 2025 (continued)

Environmental Education in Schools: Over 5,000 students engaged in comprehensive environmental programs.

Tree Planting in Educational Institutions: Indigenous and fruit seedlings were planted in schools, fostering environmental stewardship among students.

Mangrove Restoration: 95,137 mangrove seedlings planted, significantly contributing to ecosystem restoration and carbon sequestration.

LEAF Indigenous Nursery: Propagation of over 35,233 seedlings, including threatened species, aiding biodiversity conservation.

Community and Student Engagement: Involvement of local communities, students, and volunteers in planting and educational activities, fostering a culture of environmental responsibility.

FINANCIAL REVIEW

The charity's primary sources of funding comprise a small number of major donors providing regular monthly and annual contributions, alongside donations from members of the general public, grants from foundations and corporate partners, and funds generated through campaign-based fundraising activities.

During this fiscal year the charity's expenditure was primarily directed towards project delivery to continue our objectives of ecosystem restoration, environmental education, and biodiversity conservation. Funds supported large-scale restoration activities in Kenya, Gabon, and the launch of work in Brazil, including mangrove rehabilitation, coastal and rainforest restoration, biodiversity monitoring, and the operation of indigenous tree nurseries.

Expenditure also enabled education and community engagement programmes alongside investment in partnerships, research, and monitoring to strengthen long-term conservation outcomes. In addition, resources were applied to support the establishment of our counterpart organisation, LEAF Kenya, strengthening our operational presence and long-term delivery capacity in the region. Governance and support costs ensured effective management and accountability, and overall programme delivery included the staffing and operational resources required to carry out these activities. Overall, resources were deployed efficiently to maximise environmental impact and further the charity's mission.

RESERVE POLICY

We maintain reserves at least equivalent to three months operational expenditure

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF LITTLE ENVIRONMENTAL ACTION FOUNDATION

for the period 30 October 2023 to 31 March 2025

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements under applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 CIO and of the incoming resources and application of resources of the CIO 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 2015 (FRS 102).
- make judgments and estimates that are reasonable and prudent.
- state whether applicable 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 charity 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 CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. They are also responsible for safeguarding the assets of the CIO and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are satisfied that they have complied with the above responsibilities.

This report was approved by the trustees on 27th January 2026

and signed on their behalf by:



Dr David Clive Bartholomew

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF LITTLE ENVIRONMENTAL ACTION FOUNDATION

for the period 30 October 2023 to 31 March 2025

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31st March 2025, which are set out on pages 3-6 and 8-14

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.



Severn Accounting
Shaws Mews
1 Shaws Street
Worcester
WR1 3QQ

Date: 30/01/2026

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)
for the year ended 31 March 2025**

| | | Unrestricted Funds | Restricted Funds | 2025 Total Funds | 2024 Total Funds |
|--|--------------|-----------------------|---------------------|------------------------|------------------------|
| INCOME FROM: | Notes | | | | |
| Donations & legacies | 2 | 30,826 | - | 30,826 | 42,746 |
| Grant income | 2&5 | 99,868 | - | 99,868 | - |
| TOTAL INCOME | | 130,694 | - | 130,694 | 42,746 |
| EXPENDITURE ON: | | | | | |
| Charitable Activities | 3 | 79,075 | - | 79,075 | 49,480 |
| TOTAL EXPENDITURE | | 79,075 | - | 79,075 | 49,480 |
| NET INCOME/(EXPENDITURE) | | | | | |
| before transfers | | 51,619 | - | 51,619 | 6,734 |
| Transfers between funds | | | | | - |
| Net Incoming/(Outgoing) resources | | 51,619 | - | 51,619 | 6,734 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds bought forward | 7 | 28,236 | - | 28,236 | 34,970 |
| TOTAL FUNDS CARRIED FORWARD | | 79,855 | - | 79,855 | 28,236 |

The notes in pages 12 to 13 forms part of these financial statements

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

**BALANCE SHEET
As of 31 March 2025**

| | Notes | At 31st March 2025 | At 31st March 2024 |
|--|-------|--------------------------|--------------------------|
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 80,355 | 28,236 |
| | | <u>80,355</u> | <u>28,236</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 6 | <u>500</u> | - |
| | | <u>79,855</u> | <u>28,236</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 79,855 | 28,236 |
| CREDITORS | | | |
| Amounts falling due after more than one year | | - | - |
| NET ASSETS | | <u><u>79,855</u></u> | <u><u>28,236</u></u> |
| FUNDS | | | |
| Restricted funds | | - | - |
| Unrestricted funds | 7 | 79,855 | 28,236 |
| TOTAL FUNDS | | <u><u>79,855</u></u> | <u><u>28,236</u></u> |

These financial statements were approved by the Board of Trustees and signed on its behalf by:

Chairman: Dr. David Bartholomew

Signature: 

Date: 27/01/26

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1. PRINCIPAL ACCOUNTING POLICIES

GENERAL INFORMATION

Little Environmental Action Foundation (LEAF) is a Charitable Incorporated Organisation (CIO) incorporated in England and is registered with The Charity Commission under the Charities Act 2011, and it constitutes a Public Benefit Entity as defined by FRS102. The address of the registered office is given in the reference and administrative details on page 2.

BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS 102. 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), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

GOING CONCERN

At the time of approving the accounts, the trustees have reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities when the CIO is legally entitled to the income, and the amount can be quantified with reasonable accuracy.

RESOURCES EXPENDED

Expenditure is accounted for on an accrual 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.

TAXATION

The CIO is exempt from corporation tax on its charitable activities. It is not registered for VAT and so irrecoverable VAT is included under the related expenditure headings.

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025 (continued)

ACCOUNTING POLICIES (continued)

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 restricted purposes within the objects of the CIO. Restrictions arise when specified by the donor or when funds raised for restricted purposes.

DEBTORS AND CREDITORS RECEIVABLE/PAYABLE WITHIN ONE YEAR

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activities in other administrative expenses.

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025 (continued)

2. INCOME

| | 2025 | 2024 |
|-------------------------------|----------------|---------------|
| | £ | £ |
| Donations and legacies | | |
| Corporate Donations | 900 | - |
| General donations | 29,926 | 42,746 |
| | <hr/> | <hr/> |
| | 30,826 | 42,746 |
| | <hr/> | <hr/> |
| Income from grants | | |
| Grant income (see note 6) | 99,868 | - |
| Other income | - | - |
| | <hr/> | <hr/> |
| | 99,868 | - |
| | <hr/> | <hr/> |
| Total income | 130,694 | 42,746 |

3. EXPENDITURE

| | 2025 | 2024 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Charitable activities | | |
| Project Expenses: Brazil | 3,000 | - |
| Project Expenses: Gabon | 3,700 | - |
| Project Expenses: Kenya | 70,700 | 39,561 |
| Bank charges | 394 | 433 |
| Software | 264 | - |
| Legal and professional fees | 779 | 440 |
| Operational expenses | 239 | 9,046 |
| | <hr/> | <hr/> |
| Total expenditure | 79,075 | 49,480 |

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025 (continued)**

4. STAFF COST

No trustee received remuneration, expenses or other benefits in their capacity as a trustee for the year ended 31 March 2025 (2024 – Nil).

There were no employees whose annual emoluments were £60,000 or more

5. GRANT ANALYSIS

| | 2025 | 2024 |
|-------------------|---------------|-------------|
| | £ | £ |
| Botanical Garden | 10,442 | - |
| The Perfect World | 45,752 | - |
| International Co | 4,675 | - |
| Foundation Fran | 39,000 | - |
| | <hr/> | <hr/> |
| | 99,869 | - |
| | <hr/> | <hr/> |

6. CREDITORS: DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|------------------|-------------|-------------|
| | £ | £ |
| Accrued expenses | 500 | - |
| | <hr/> | <hr/> |
| | 500 | - |
| | <hr/> | <hr/> |

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted | Restricted | 2025 | 2024 |
|--------------------|---------------------|-------------------|---------------|---------------|
| | Funds | Funds | Total | Total |
| | £ | £ | £ | £ |
| Net Current Assets | 79,855 | - | 79,855 | 28,236 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 79,855 | - | 79,855 | 28,236 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

8. RESTRICTED FUNDS

There are no restricted funds, and all funds can be used for the furtherance of the charity purpose.

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025 (continued)

9. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year or previous year that require disclosure in these accounts.

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

England & Wales - Charity number 1184069

Accounts



Trustees' Annual Report for the period

From **06/04/2023** Period start date To **05/04/2024** Period end date

Charity name: **The Little Environmental Action Foundation**

Charity registration number: **1184069**

Objectives and Activities

| | SORP ref | |
|---|-----------|--|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | <p>The objects of the CIO are:</p> <p>(a) To promote sustainable development for the benefit of the public by:</p> <p>(i) the preservation, conservation and the protection of the environment and the prudent use of resources;</p> <p>(ii) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities. (b) To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.</p> <p>Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."</p> |

| | | |
|---|------------------|---|
| <p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> | <p>Para 1.19</p> | <p>In 2023, LEAF's journey in Kenya was not only a testament to environmental stewardship but also a significant stride in the fight against climate change. Through our diverse initiatives – from initiating environmental awareness in schools to restoring mangrove forests and managing an indigenous tree nursery – LEAF's impact has been epic.</p> <p>The educational programs in schools, reaching over 10,000 students across 19 institutions, were more than just lessons; they are cultivating a new generation of environmental guardians. This education went hand-in-hand with tangible action – the planting of 1,800 indigenous and fruit seedlings in these schools, transforming these educational spaces into future green sanctuaries.</p> <p>In the mangroves, LEAF's efforts have been something else, community led celebrations of getting fingers dirty and everyone playing their part in returning mangrove forests to their historic range. Planting 39,316 mangrove seedlings in 2023 (81,000 total with a 76% survival rate), we not only helped restore vital coastal ecosystems but also significantly contributed to carbon sequestration. Likewise, we have planted 12,000 terrestrial trees from over 170 species (74% survival rate) including those of over 30 threatened species (including endangered and critically endangered species), alongside 30,000 seedlings in our nursery ready to plant.</p> <p>The impact of these planting efforts, when viewed through the lens of almighty carbon, is staggering. Over their lifetimes, the 81,000 mangroves and 12,000 native terrestrial trees are estimated to sequester approximately 34,408 metric tons of CO₂. To put this into perspective, this amount of carbon is equivalent to the emissions from roughly 34,000 economy passenger flights between New York and London or 5,000,000 hamburgers. This comparison underscores the vital role of reforestation and afforestation in mitigating climate change impacts.</p> <p>LEAF's initiatives, therefore, went beyond ecological restoration; they represented a significant contribution to global efforts to reduce atmospheric carbon. In engaging communities, students, and volunteers, LEAF not only sowed seeds in the soil but also planted ideas of sustainability and conservation that will grow alongside these trees, fostering a greener, more resilient future.</p> |
|---|------------------|---|

| | | |
|--|-----------|--------------------------------------|
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The trustees have seen this guidance |
|--|-----------|--------------------------------------|

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|---|
| Policy on grant making | Para 1.38 | N/A |
| Policy on social investment including program related investment | Para 1.38 | N/A |
| Contribution made by volunteers | Para 1.38 | Volunteers are welcome to donate to our work but there is no necessity for them to do so. |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <ul style="list-style-type: none"> □ Environmental Education in Schools: Over 1,400 students across 19 schools engaged in comprehensive environmental programs. □ Tree Planting in Educational Institutions: 1,602 indigenous and fruit seedlings planted in schools, fostering environmental stewardship among students. Mangrove □ Restoration: 39,316 mangrove seedlings planted, significantly contributing to ecosystem restoration and carbon sequestration. □ LEAF Indigenous Nursery: Propagation of over 20,000 seedlings, including threatened species, aiding biodiversity conservation. □ Carbon Sequestration Impact: Estimated 5,339 metric tons of CO2 to be sequestered over the lifetimes of these planted trees. □ Community and Student Engagement: Involvement of local communities, students, and volunteers in planting and educational activities, fostering a culture of environmental responsibility. |

Additional information (optional)

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |

| | | |
|-------|--|--|
| Other | | |
|-------|--|--|

Financial Review

| | | |
|--|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | At the end of the period, the charity holds £28,133 in liquid funds, with a net cash flow of £28,133 for the 12 month period. These funds allow us to comfortably expand our restoration efforts and projects whilst maintaining enough reserves to cover 3 to 6 months of operational expenditure. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The LEAF currently has a Reserves policy: We maintain reserves at least equivalent to three months operational expenditure. |
| Amount of reserves held | Para 1.22 | £28,133 |
| Reasons for holding zero reserves | Para 1.22 | NA |
| Details of fund materially in deficit | Para 1.24 | NA |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | NA |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | The Charity's primary source of funds is currently through a few major donors, alongside general public donations, driven primarily through fundraising campaigns throughout the year |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | NA |
| | | At this point there are no obvious risks as we have reserves enough to cover |

| | | |
|---|-----------|--|
| A description of the principal risks facing the charity | Para 1.46 | several years and expect significant donations throughout the next year. |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|----------------------------|
| Description of charity's trusts: | | NA |
| Type of governing document | Para 1.25 | Constitution |
| How is the charity constituted? | Para 1.25 | CIO |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Elected by Trustees |

Additional information (optional)

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |

| | | |
|---------------------------------------|-----------|--|
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | The Little Environmental Action Foundation |
| Other name the charity uses | The LEAF |

| | |
|-----------------------------|--|
| Registered charity number | 1184069 |
| Charity's principal address | Trelan, Wharf Road, Lelant, Cornwall, TR26 3DU |

Names of the charity trustees who manage the charity

| Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----------------------------|-------------------|-----------------------------------|---|
| Harry Fonseca Williams | Chair of Trustees | | |
| Nathan O'Nions | | | |
| Mariah Cristina Magallanes | | | |
| Freddie Harvey-Williams | | | |
| Rachel Wacuka Maina | | | |
| Laura Barbosa Vedovato | | | |
| Toral Bimal Shah | | | |

| | | | |
|-------------------|--|--|--|
| Ben Raby | | | |
| David Bartholomew | | | |
| Sophie Bennet | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | Company Name | |
|---------------|--------------|--|
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|--------------|-----------------------------------|--|
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional) Names and addresses of advisers (Optional information)

| Type of advisor | Name | Address |
|-----------------|----------------------|---|
| Academic | Prof. Brendan Godley | University of Exeter, Penryn Campus, Cornwall |
| Strategy | Prof. Ben Cosh | University of Reading, Reading |
| Finance | Chris Pridmore | |

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Annual Accounts



| | | | | |
|--|-------------------|---------|-----------------|--|
| The Little Environmental Action Foundation | | 1184069 | | |
| Receipts and payments accounts | | | | |
| For the period from | Period start date | To | Period end date | |
| | 6/4/2023 | | 5/4/2024 | |

CC16a

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|---|---|---|-------------------------------------|---------------------------------|----------------------------------|
| A1 Receipts | | | | | |
| Donations Received | 42,746 | - | - | 42,746 | 47,145 |
| | - | - | - | - | - |
| Sub total (Gross income for AR) | 42,746 | - | - | 42,746 | 47,145 |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 42,746 | - | - | 42,746 | 47,145 |
| A3 Payments | | | | | |
| Operating Cost- Pawani Project-Killfi Kenya | 39,561.00 | - | - | 39,561 | 22,536.00 |
| Bank Charges | 433.00 | - | - | 433 | 622.00 |
| Accountancy Fee | 440.00 | - | - | 440 | 400.00 |
| Operational Expenses-Kijabe | 9,046.00 | - | - | 9,046 | 19,521.00 |
| Total Miscellaneous Admin Expenses | - | - | - | - | 315.00 |
| | - | - | - | - | - |
| Sub total | 49,480 | - | - | 49,480 | 43,394 |
| A4 Asset and investment purchases, (see table) | | | | | |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total payments | 49,480 | - | - | 49,480 | 43,394 |
| Net of receipts/(payments) | - 6,734 | - | - | - 6,734 | 3,751 |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 34,467 | - | - | 34,467 | 30,716 |
| Cash funds this year end | 27,733 | - | - | 27,733 | 34,467 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|--|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | Bank Balance | 28,133 | - | - |
| | | - | - | - |
| | Total cash funds | 28,133 | - | - |
| | (agree balances with receipts and payments account(s)) | Agreement Error | OK | OK |
| | | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
| B2 Other monetary assets | Details | - | - | - |
| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| B3 Investment assets | | - | - | - |
| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| B4 Assets retained for the charity's own use | Fixed Assets | 5,064 | - | - |
| | | - | - | - |
| | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
| B5 Liabilities | Payables | 400 | - | - |
| Signed by one or two trustees on behalf of all the trustees | Signature | Print Name | | Date of approval |
| | | Harry Fonseca Williams | | 4/10/2024 |

The Little Environmental Action Foundation
Independent Examiners Report to the Trustees For
the year ended 05 April 2024

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 5 April 2024.

Responsibilities of trustees and examiner

As the charity trustees of the Trust, trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. The charity trustees considered that audit is not required for this year under section 144(2) of the charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention

1: In connection with the examination which gives me cause to believe that in, any material respect, the requirements;

- Accounting records kept in accordance with section 130 of the Act and
- To prepare accounts which accord with the accounting record and comply with accounting requirements of the 2011 Act

Have not been meet or

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

Faizan Ahmad




Chartered Accountant 95C BelleGrove Road Welling Kent, London DA16 3PG

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature

| | |
|------------------|---|
| Signature |  |
| Name | Harry Fonseca Williams |
| Position | Chair of Trustees |

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

England & Wales - Charity number 1184069

Accounts



Trustees' Annual Report for the period

From **06/04/2022** Period start date To **05/04/2023** Period end date

Charity name: **The Little Environmental Action Foundation**

Charity registration number: **1184069**

Objectives and Activities

| | SORP ref | |
|---|-----------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | <p>The objects of the CIO are:</p> <p>(a) To promote sustainable development for the benefit of the public by:</p> <p>(i) the preservation, conservation and the protection of the environment and the prudent use of resources;</p> <p>(ii) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.</p> <p>(b) To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.</p> <p>Sustainable development means “development which meets the needs of the present without compromising the ability of future generations to meet their own needs.”</p> |

| | | |
|---|---------------------------|---|
| <p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> | <p>Para 1.17 and 1.19</p> | <p>This year the LEAF has focused mainly on our flagship project at Pwani University in Kilifi on the Kenyan coast. We now have a three person team of botanists who run our indigenous tree nursery where we have propagated thousands of seedlings from approximately 50 native species, many of which are threatened with extinction. As part of this we have resurrected the Universities derelict nursery and built a water collection facility off the roof of one of the lecture theatres. We prepared for a big planting event which was actually carried out in the next financial year.</p> <p>This year also saw the LEAF conduct a range of outreach activities, bringing awareness of environmental issues and the importance of nature to a variety of schools and communities.</p> |
| <p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p> | <p>Para 1.18</p> | <p>The trustees have seen this guidance</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---|------------------|--|
| <p>Policy on grant making</p> | <p>Para 1.38</p> | <p>N/A</p> |
| <p>Policy on social investment including program related investment</p> | <p>Para 1.38</p> | <p>N/A</p> |
| <p>Contribution made by volunteers</p> | <p>Para 1.38</p> | <p>Volunteers are welcome to donate to our work but there is no necessity for them to do so.</p> |
| <p>Other</p> | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>! The renovation of Pwani University tree nursery and construction of a water collection facility have enabled us to start our propagation of native trees including multiple threatened species.</p> <p>! Our partner organization Kijabe Forest Trust also planted over 15,000 trees thanks to their nursery manager who is employed by us.</p> <p>! Undertaking several outreach events to try and bring awareness to local schools and communities of the importance of nature and trees in particular.</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|--|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | At the end of the period, the charity holds £34,867 in liquid funds, with a net cash flow of £34,867 for the 12 month period. These funds allow us to comfortably expand our restoration efforts and projects whilst maintaining enough reserves to cover 3 to 6 months of operational expenditure. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The LEAF currently has a Reserves policy: We maintain reserves at least equivalent to three months operational expenditure. |
| Amount of reserves held | Para 1.22 | £34,867 |
| Reasons for holding zero reserves | Para 1.22 | NA |
| Details of fund materially in deficit | Para 1.24 | NA |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | NA |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | The Charity's primary source of funds is currently through a few major donors, alongside general public donations, driven primarily through fundraising campaigns throughout the year |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | NA |
| A description of the principal risks facing the charity | Para 1.46 | At this point there are no obvious risks as we have reserves enough to cover several years and expect significant donations throughout the next year. |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|----------------------------|
| Description of charity's trusts: | | NA |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | CIO |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Elected by Trustees |

Additional information (optional)

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | The Little Environmental Action Foundation |
| Other name the charity uses | The LEAF |

| | |
|-----------------------------|--|
| Registered charity number | 1184069 |
| Charity's principal address | Trelan, Wharf Road, Lelant, Cornwall TR26 3DU |
| | |

Names of the charity trustees who manage the charity

| Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----------------------------|-------------------|-----------------------------------|---|
| Harry Fonseca Williams | Chair of Trustees | | |
| Nathan O'Nions | | | |
| Mariah Cristina Magallanes | | | |
| Freddie Harvey-Williams | | | |
| Rachel Wacuka Maina | | | |
| Laura Barbosa Vedovato | | | |
| Toral Bimal Shah | | | |
| Ben Raby | | | |
| David Bartholomew | | | |
| Sophie Bennet | | | |
| Mary Ndinda Kioko | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | Company Name | |
|---------------|--------------|--|
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|--------------|-----------------------------------|--|
| | | |
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (Optional information)


| Type of advisor | Name | Address |
|-----------------|----------------------|---|
| Academic | Prof. Brendan Godley | University of Exeter, Penryn Campus, Cornwall |
| Strategy | Prof. Ben Cosh | University of Reading, Reading |
| Finance | Chris Pridmore | |

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Annual Accounts

| | | | | |
|---|--|-------------------------------|---------|--------------|
|  CHARITY COMMISSION FOR ENGLAND AND WALES | The Little Environmental Action Foundation | | 1184069 | CC16a |
| | Receipts and payments accounts | | | |
| | For the period from | Period start date 6/4/2022 | To | |

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|---|--|--------------------------------------|-------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | | |
| Donations Received | 47,145 | - | - | 47,145 | 27,860 |
| | - | - | - | - | - |
| Sub total (Gross income for AR) | 47,145 | - | - | 47,145 | 27,860 |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 47,145 | - | - | 47,145 | 27,860 |
| A3 Payments | | | | | |
| Operating Cost- Pawani Project-Killfi Kenya | 22,536.00 | - | - | 22,536 | 15,773 |
| Bank Charges | 622.00 | - | - | 622 | 288 |
| Accountancy Fee | 400.00 | - | - | 400 | 400 |
| Operational Expenses-Kijabe | 19,521.00 | - | - | 19,521 | - |
| Total Miscellaneous Admin Expenses | 315.00 | - | - | 315 | 623 |
| | - | - | - | - | - |
| Sub total | 43,394 | - | - | 43,394 | 17,084 |
| A4 Asset and investment purchases, (see table) | | | | | |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total payments | 43,394 | - | - | 43,394 | 17,084 |
| Net of receipts/(payments) | 3,751 | - | - | 3,751 | 10,776 |
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | 30,716 | - | - | 30,716 | 19,940 |
| Cash funds this year end | 34,467 | - | - | 34,467 | 30,716 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|--|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | Bank Balance | 34,867 | - | - |
| | | - | - | - |
| | Total cash funds | 34,867 | - | - |
| | (agree balances with receipts and payments account(s)) | Agreement Error | OK | OK |
| | | Unrestricted funds | Restricted funds | Endowment funds |
| | | to nearest £ | to nearest £ | to nearest £ |
| B2 Other monetary assets | Details | - | - | - |
| | | | | |
| B3 Investment assets | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| | | - | - | - |
| B4 Assets retained for the charity's own use | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
| | | - | - | - |
| | | - | - | - |
| B5 Liabilities | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
| | Payables | 400 | - | |
| Signed by one or two trustees on behalf of all the trustees | Signature | Print Name | | Date of approval |
| | | Harry Fonseca Williams | | 4/4/2024 |

The Little Environmental Action Foundation
Independent Examiners Report to the Trustees
For the year ended 05 April 2023

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 5 April 2023.

Responsibilities of trustees and examiner

As the charity trustees of the Trust, trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. The charity trustees considered that audit is not required for this year under section 144(2) of the charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention

1: In connection with the examination which gives me cause to believe that in, any material respect, the requirements;

- Accounting records kept in accordance with section 130 of the Act and
- To prepare accounts which accord with the accounting record and comply with accounting requirements of the 2011 Act

Have not been meet or

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

Faizan Ahmad



Chartered Accountant

95C BelleGrove Road

Welling Kent, London


DA16 3PG

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature

| | |
|------------------|---|
| Signature |  |
| Name | Harry Fonseca Williams |
| Position | Chair of Trustees |

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

England & Wales - Charity number 1184069

Accounts

Charity number: 1184069

The Little Environmental Action Foundation
Report of the Trustees and Unaudited Financial Statements
For the year ended 05 April 2022

The Little Environmental Action Foundation
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| Statement of Financial Activities | 3 |
| Statement of Financial Position | 4 |
| Notes to the Financial Statements | 5 |
| Detailed Statement of Financial Activities | 6 |

The Little Environmental Action Foundation

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity The Little Environmental Action Foundation

Charity number 1184069

Principal address Trelan
Wharf Road
Lelant
St. Ives
TR26 3DU

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Dr Harry Fonseca Williams
Ben Raby
Dr Laura Barbosa Vedovato
Dr Toral Bimal Shah
Mary Ndinda Kioko
Rachel Wacuka Maina
Nathan Oliver O'nions
Dr David Clive Bartholomew
Frederick Amadeus Harvey Williams
Sophie Lena Kate Benett

**Independent
Examiner** Nesar Ali FCCA, ACIS
Chartered Certified Accountant
121 Violet Avenue
Hillingdon
UB8 3PT

The Little Environmental Action Foundation

Report of the Trustees

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 05 April 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

(a) To promote sustainable development for the benefit of the public by;

- (i) the preservation, conservation and protection of the environment and the prudent use of resources;
- (ii) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.

(b) To advance the education of the public in subjects relating to sustainable development and protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large. Sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs."

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

This year LEAF has continued to expand our work, with huge improvements to our nursery which now has approximately 15,000 seedlings from 160+ species. We have begun planting at our first relic site, Cha Simba, where a tree nursery has also been built for community usage. Our Mangrove project has begun in earnest from which we have planted 45,000 mangroves from 6 species. The nursery has nearly 30,000 further mangroves ready for planting and continues to engage the entire community surrounding it. We have also expanded into our second country, Gabon where a collaboration has begun with A2E, Massaha and NADA, three community based organisations now to restore a heavily logged patch of rainforest.

Regarding our goals we are nearly 50,000 trees into our 1 million tree goal by 2030, 240 into our 1,000 beneficiary goal, 2 countries into our 10 country goal and nearly 200 species into our 1,000 plant species goal for 2030. Progress is good and now our projects are through the initial phases things are sure to accelerate.

We show gratitude to Franklina Foundation who have funded huge improvements to our nursery. The Drawin initiative for funding our work on relics and a huge increase to our work force with 7 new full time casuals working in our nursery and 3 education officers now working for us. BGCI has been pivotal in creating these relationship. We also thank the Williams Foundation for their unwavering support of our work.

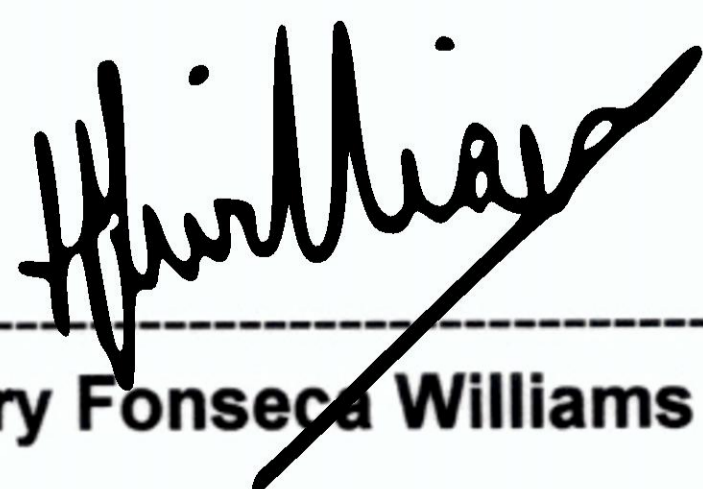
This year we have recruited four new trustees to take the place of four other amazing trustees who have parted ways with LEAF but we hope to stay engaged via the former trustee council. welcome to Toral Shah, Ben Raby, Mary Ndinda and Laura Barbosa Vedovata.

As we prepare to hire our first CEO we feel sure that 2023 is going to be a pivotal year in the growth of LEAF and I for one feel incredibly excited to see the developments.

FINANCIAL REVIEW

At the end of the financial year, the charity held £31,116 in liquid funds. The total donations received during the year were £27,860 and the expenditure of £17,084 resulted to a surplus of £10,776. These funds allow the charity to comfortably expand the restoration efforts and projects whilst retaining enough reserves to cover for at least 3 months of operational expenditure.

Approved by the Board of Trustees on 16 March 2023 and signed on its behalf by



Dr Harry Fonseca Williams (Trustee)

The Little Environmental Action Foundation Independent Examiners Report to the Trustees

I report on the accounts of the charitable company for the year ended 05 April 2022, which comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes.

Respective responsibilities of trustees and examiner

The Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

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 report

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 charitable company 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 requirements:

- to keep accounting records in accordance with 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

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



16 March 2023

Nesar Ali

Chartered Certified Accountant
121 Violet Avenue
Hillingdon
Middlesex
UB8 3PT

The Little Environmental Action Foundation
Statement of Financial Activities
For the year ended 05 April 2022

| | Notes | Unrestricted funds £ | 5/4/2021 £ |
|--------------------------------|-------|----------------------------|----------------|
| Income and | | | |
| Donations | | 27,860 | 15,204 |
| Total | | 27,860 | 15,204 |
| Expenditure on: | | | |
| Charitable activities | | (17,084) | (4,747) |
| Total | | (17,084) | (4,747) |
| Net income | | 10,776 | 10,457 |
| Reconciliation of | | | |
| Total funds brought forward | | 19,940 | 9,483 |
| Total funds carried | | 30,716 | 19,940 |

The Little Environmental Action Foundation
Statement of Financial Position
For the year ended 05 April 2022

| | Notes | 05/04/2022 | 05/04/2021 |
|--|-------|---------------|---------------|
| Current assets | | | |
| Cash at bank and in hand | | 31,116 | 19,940 |
| | | 31,116 | 19,940 |
| Creditors: amounts falling due within one | | (400) | - |
| Net current assets | | 30,716 | 19,940 |
| Total assets less current liabilities | | 30,716 | 19,940 |
| Net assets | | 30,716 | 19,940 |
| The funds of the charity | | | |
| Unrestricted income funds | | 30,716 | 19,940 |
| Total funds | | 30,716 | 19,940 |

The financial statements were approved and authorised for issue by the Board on 16 March 2023 and signed on its



Dr Harry Fonseca Williams
Trustee

The Little Environmental Action Foundation
Notes to the Financial Statements
For the year ended 05 April 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

The Little Environmental Action Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The Charity remains in a very strong position relating to future growth. No short or medium term financial risk to the Charity's continued operations has been identified. In the opinion of the trustees there are no going concern issues.

The trustees have agreed to maintain a reserve of at least three month's annual expenditure in order to meet operational costs in the event a lack of new income in the form of donations or other potential revenue. The

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

2. Trustee remuneration and related party transactions

All trustees acted on a voluntary basis and therefore no remuneration paid by the charity. There were no related party transactions during the financial year.

3. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

The Little Environmental Action Foundation
Detailed Statement of Financial Activities
For the year ended 05 April 2022

| | 5/4/2022 | 05/04/2021 |
|---------------------------------|-----------------------------|-----------------------------|
| | £ | £ |
| INCOME AND ENDOWMENT | | |
| Donation | 27,860 | 15,204 |
| Total incoming resources | <u>27,860</u> | <u>15,204</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| Donations | (335) | (4,410) |
| Operating Costs - Pwani | (7,415) | - |
| Personnel Costs - Pwani | (8,411) | - |
| Bank Charges | (288) | (102) |
| Website | (235) | (235) |
| Accountancy Fee | (400) | - |
| Total resources expended | <u>(17,084)</u> | <u>(4,747)</u> |
| Net Income | <u><u>10,776</u></u> | <u><u>10,457</u></u> |

THE LITTLE ENVIRONMENTAL ACTION FOUNDATION

England & Wales - Charity number 1184069

Accounts



Trustees' Annual Report for the period

From 06/04/2020 Period start date To 05/04/2021 Period end date

Charity name: The Little Environmental Action Foundation

Charity registration number: 1184069

Objectives and Activities

| | SORP ref | |
|---|-----------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | <p>The objects of the CIO are:</p> <p>(a) To promote sustainable development for the benefit of the public by:</p> <p>(i) the preservation, conservation and the protection of the environment and the prudent use of resources;</p> <p>(ii) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities.</p> <p>(b) To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large.</p> <p>Sustainable development means “development which meets the needs of the present without compromising the ability of future generations to meet their own needs.”</p> |

| | | |
|---|---------------------------|---|
| <p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> | <p>Para 1.17 and 1.19</p> | <p>This year the LEAF has focused mainly on our flagship project at Pwani University in Kilifi on the Kenyan coast. We now have a three person team of botanists who run our indigenous tree nursery where we have propagated thousands of seedlings from approximately 50 native species, many of which are threatened with extinction. As part of this we have resurrected the Universities derelict nursery and built a water collection facility off the roof of one of the lecture theatres. We prepared for a big planting event which was actually carried out in the next financial year.</p> <p>This year also saw the LEAF conduct a range of outreach activities, bringing awareness of environmental issues and the importance of nature to a variety of schools and communities.</p> |
| <p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p> | <p>Para 1.18</p> | <p>The trustees have seen this guidance</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|---|------------------|--|
| <p>Policy on grant making</p> | <p>Para 1.38</p> | <p>N/A</p> |
| <p>Policy on social investment including program related investment</p> | <p>Para 1.38</p> | <p>N/A</p> |
| <p>Contribution made by volunteers</p> | <p>Para 1.38</p> | <p>Volunteers are welcome to donate to our work but there is no necessity for them to do so.</p> |
| <p>Other</p> | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <ul style="list-style-type: none"> • The renovation of Pwani University tree nursery and construction of a water collection facility have enabled us to start our propagation of native trees including multiple threatened species. • Our partner organization Kijabe Forest Trust also planted over 15,000 trees thanks to their nursery manager who is employed by us. • Undertaking several outreach events to try and bring awareness to local schools and communities of the importance of nature and trees in particular. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|--|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | At the end of the period, the charity holds £19,940 in liquid funds, with a net cash flow of £10,457 for the 12 month period. These funds allow us to comfortably expand our restoration efforts and projects whilst maintaining enough reserves to cover 3 to 6 months of operational expenditure. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The LEAF currently has a Reserves policy: We maintain reserves at least equivalent to three months operational expenditure. |
| Amount of reserves held | Para 1.22 | £5,000 |
| Reasons for holding zero reserves | Para 1.22 | NA |
| Details of fund materially in deficit | Para 1.24 | NA |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | NA |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | The Charity's primary source of funds is currently through a few major donors, alongside general public donations, driven primarily through fundraising campaigns throughout the year |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | NA |
| A description of the principal risks facing the charity | Para 1.46 | At this point there are no obvious risks as we have reserves enough to cover several years and expect significant donations throughout the next year. |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|----------------------------|
| Description of charity's trusts: | | NA |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Constitution |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | CIO |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Elected by Trustees |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|--|
| Charity name | The Little Environmental Action Foundation |
| Other name the charity uses | The LEAF |

| | |
|-----------------------------|--|
| Registered charity number | 1184069 |
| Charity's principal address | Trelan, Wharf Road, Lelant, Cornwall TR26 3DU |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|-------------------------|------------------------|--|--|
| 1 | Harry Fonseca Williams | Chair | | |
| 2 | Nathan O’Nions | Treasurer | | |
| 3 | Alice Farrelly | Secretary | | |
| 4 | Freddie Harvey-Williams | Vice-Chairman | | |
| 5 | George Davis | | | |
| 6 | Mathew DeCouto | | | |
| 7 | Lindsay Biermann | | | |
| 8 | David Bartholomew | | | |
| 9 | Sophie Bennet | | | |
| 10 | Edore Evarherhe | | 14 July 2020 | |
| 11 | Rachel Wacuka Maina | | 27 January 2022 | |
| 12 | Clare Baranowski | | 14 July 2020 | |
| 13 | | | | |
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Funds held as custodian trustees on behalf of others

| | |
|---|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|----------------------|---|
| Academic | Prof. Brendan Godley | University of Exeter, Penryn Campus, Cornwall |
| Strategy | Prof. Ben Cosh | University of Reading, Reading |
| Finance | Chris Pridmore | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
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Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
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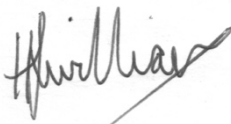

Other optional information



Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--------------|---|---|
| Signature(s) |  |  |
|--------------|---|---|

| | | |
|--------------|------------------------|-----------------------|
| Full name(s) | Harry Fonseca Williams | Nathan Oliver O'Nions |
|--------------|------------------------|-----------------------|

| | | |
|-------------------------------------|-------|-----------|
| Position (eg Secretary, Chair, etc) | Chair | Treasurer |
|-------------------------------------|-------|-----------|

| | |
|------|-------------|
| Date | 03 Feb 2022 |
|------|-------------|



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Little Environmental Action Foundation

1184069

Receipts and payments accounts

| | | | |
|---------------------|----------|----|----------|
| For the period from | 5-Apr-20 | To | 5-Apr-21 |
|---------------------|----------|----|----------|

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ |
|---|-------------------------------------|-----------------------------------|----------------------------------|------------------------------|
| A1 Receipts | | | | |
| Donations | 15,203.76 | - | - | 15,204 |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Sub total (Gross income for AR) | 15,203.76 | - | - | 15,204 |
| A2 Asset and investment sales, (see table). | | | | |
| | - | - | - | - |
| | - | - | - | - |
| Sub total | - | - | - | - |
| Total receipts | 15,203.76 | - | - | 15,204 |
| A3 Payments | | | | |
| International Transfer Charges | 102.00 | - | - | 102 |
| Website | 235.20 | - | - | 235 |
| Donations | 4,409.35 | - | - | 4,409 |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Sub total | 4,746.55 | - | - | 4,747 |
| A4 Asset and investment purchases, (see table) | | | | |
| | - | - | - | - |
| | - | - | - | - |
| Sub total | - | - | - | - |
| Total payments | 4,746.55 | - | - | 4,747 |
| Net of receipts/(payments) | 10,457.21 | - | - | 10,457 |
| A5 Transfers between funds | - | - | - | - |
| A6 Cash funds last year end | 9,482.59 | - | - | 9,483 |
| Cash funds this year end | 19,939.80 | - | - | 19,940 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ |
|----------------------|--|------------------------------------|----------------------------------|
| B1 Cash funds | | - | - |
| | | - | - |
| | | - | - |
| | Total cash funds | - | - |
| | (agree balances with receipts and payments account(s)) | Agreement Error | OK |

| | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ |
|---------------------------------|---------|------------------------------------|----------------------------------|
| B2 Other monetary assets | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | | - | - |

| | Details | Fund to which asset belongs | Cost (optional) |
|-----------------------------|---------|-----------------------------|-----------------|
| B3 Investment assets | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |

| | Details | Fund to which asset belongs | Cost (optional) |
|---|---------|-----------------------------|-----------------|
| B4 Assets retained for the charity's own use | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |

| | Details | Fund to which liability relates | Amount due (optional) |
|-----------------------|---------|---------------------------------|-----------------------|
| B5 Liabilities | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |

Signed by one or two trustees on behalf of all the trustees

| | |
|-----------|------------|
| Signature | Print Name |
| | |
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CC16a

**Last year
to the nearest £**

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**Endowment funds
to nearest £**

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**Endowment funds
to nearest £**

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**Current value
(optional)**

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**Current value
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**When due
(optional)**

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