

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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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 Nesar Ali FCCA, ACIS
Examiner 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.

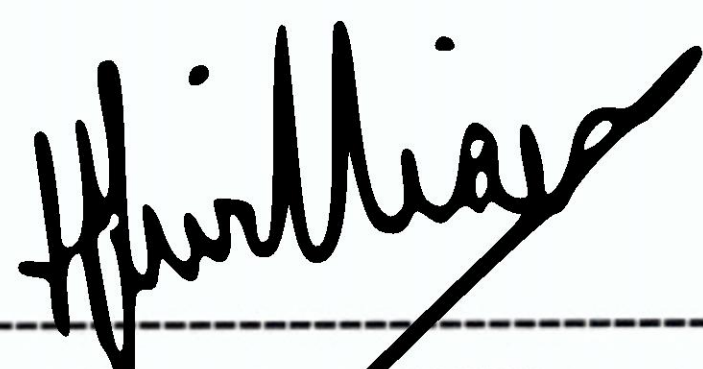
This year we have recruited four new trustees to take the place of four other amazing trustees who have parted ways with LEAF but we hope to stay engaged via the former trustee council. welcome to Toral Shah, Ben Raby, Mary Ndinda and Laura Barbosa Vedovata.

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

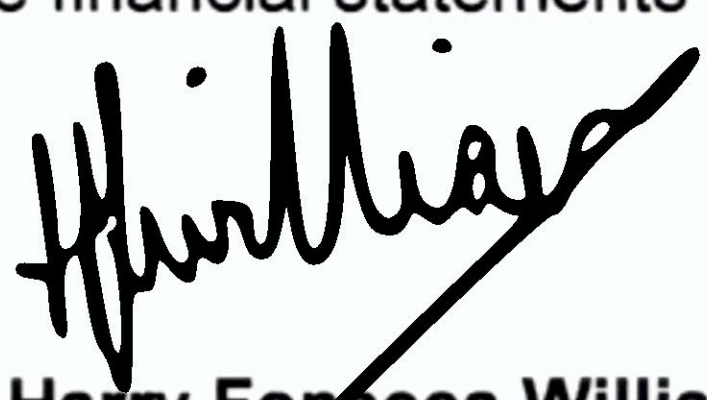
The Little Environmental Action Foundation
Statement of Financial Activities
For the year ended 05 April 2022

	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	27,860	15,204
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	(17,084)	(4,747)
Net Income	10,776	10,457