

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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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

				2025	2024
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	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 brought 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	500	-
		<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>79,855</u>	<u>28,236</u>
FUNDS			
Restricted funds		-	-
Unrestricted funds	7	79,855	28,236
TOTAL FUNDS		<u>79,855</u>	<u>28,236</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
Income from grants	<hr/>	<hr/>
Grant income (see note 6)	99,868	-
Other income	-	-
	<hr/>	<hr/>
	99,868	-
	<hr/>	<hr/>
Total income	<hr/> 130,694 <hr/>	<hr/> 42,746 <hr/>

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	<hr/> 79,075 <hr/>	<hr/> 49,480 <hr/>

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	-
	99,869	-

6. CREDITORS: DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	500	-
	500	-

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Net Current Assets	79,855	-	79,855	28,236
	79,855	-	79,855	28,236

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.