

**THE GREENLEAF TRUST
TRUSTEE'S REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2019**

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

**THE GREENLEAF TRUST
FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2019**

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**THE GREENLEAF TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2019**

CHARITY REGISTRATION NUMBER: 1121557

COMPANY REGISTRATION NUMBER: 5895562

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

The Board	Mr Gary Grajcarek	- Chair
	Mr Fitzroy Andrew	- Treasurer
	Mr Emanuel Gotor	- Member
	Mrs Patricia Obichukwu	- Member
	Mrs Marjorie Price	- Member
Trustees:	Mr Marlon Smith	- Member
	Rev. D. Clarkson Williams	- Member

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

Accountant: New Bond Accountants Ltd
Business, Charity, Church & Tax Advisors
4a - 6a Hythe Street
Dartford
DA1 1BX

**THE GREENLEAF TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019**

The trustees who are also directors of the Charity for the purpose of the Companies Act 2006, presents their report with the financial statements of the Charity for the year ended 31st March 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Risk management

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

APPOINTMENT AND INDUCTION OF TRUSTEES

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

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

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

OBJECTIVES AND ACTIVITIES

Objectives and performance for the financial year

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

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

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

The Trust's roots lie in the east London borough of Waltham Forest, and the Spark2Life 'brand' is now well-established and well-respected in the borough, leading to strong relationships between key Council officers and elected councillors. From this base, delivery has extended further across east London, particularly the boroughs of Barking & Dagenham and Havering, as well as into Essex. Some delivery takes place in schools located in these areas, as well as in the community.

Achievements and performance

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

Service portfolio

As the visible element of the Trust's work, Spark2Life (S2L) has experienced consistent growth in activities and reputation in recent years. The 2017-18 year represented a high point in delivery terms, and the 2018-19 year has surpassed even that level of activity. The following commentary summarises the current portfolio of services.

THE GREENLEAF TRUST REPORT OF THE TRUSTEES

Service portfolio (Cont'd)

Overall our services have reached 1839 clients during the year, including more than 1100 young people reached through school-based delivery.

High-Level Mentoring (LB Havering & LB Barking & Dagenham)

This year, Spark2Life worked with 98 young people assessed as being medium to high risk, 100% of which were known to Youth Offending Service.

Spark2Life provide one-to-one high-level mentoring for all young people referred. The aim of the mentoring in the first instance is to support the young person with desistance. Of the 98 young people we worked with, 84 (82%) had not re-offended.

We give priority to education, training and employment as we understand that a young person's life chances are greatly improved when they are productive and have a legitimate source of achieving and developing confidence and self-esteem. As such, 100% of our clients who have been in education at the time of mentoring have continued in full-time education.

Other mentoring support

One-to-one mentoring: Spark2Life interventions support our clients with making positive and informed decisions and with making lifestyle changes necessary to sustain a lifestyle free from gang and/or criminal activity. We understand that for young people engaged in group/gang and general criminal activity to change their lifestyle intervention needs to be intensive, consistent and holistic; as such in 2018/19, Spark2Life delivered 1226 one-one mentoring sessions to clients.

Sessions focus on challenging young peoples' mindset to help the transition towards a positive lifestyle; on safety planning, progress strategies, health and fitness, engaging in education, and preparation for employment.

Junior Attendance Centre (LB Havering, LB Barking & Dagenham, LB Redbridge)

Junior Attendance Centres (JACs) are places where young offenders can be ordered by a court to attend regularly for a set number of hours and on set days. An Attendance Centre Order can be issued as a standalone sentence or it can be issued in conjunction with another requirement.

Spark2Life deliver mandatory workshops for young people whose community sentence includes reparation and attending the JAC. The curriculum focuses on helping the young people to develop increased self-awareness, improved communication and conflict avoidance, positive aspirations, improved relationships, and increase their understanding of the misconceptions surrounding gang and criminal lifestyles.

Each session within the JAC curriculum is accredited, therefore young people in attendance also have an opportunity to gain accreditation which can be added to their CV and qualification portfolio.

Music & Mentoring (LB Barking & Dagenham)

M&M is a prevention strategy to find young people, who are on the fringes of being gang affiliated or show concerning behaviour. The goal is to find them early and use diversionary activities to get them succeeding in education and providing them with professional support. During the year 57 sessions were delivered to 55 students, in two schools.

M&M is designed to empower young people who have a genuine interest in music to learn from professionals. They gain knowledge about how to produce music, while discussing topics and challenging their perspectives on life in ways that will positively inform their self-development. We believe this is the key to changing lives.

The young people who attend the session go through a thorough referral process to ensure they meet the criteria and the young people receive the maximum impact from it.

The workshop is funded by LBBD and has been successfully completed in Mayesbrook PRU and All Saints Catholic School & Technology College. The music sessions have now been AQA accredited and we are due to start in Eastbury Community School at the beginning of November and Jo Richardson School at the start of January 2020.

**THE GREENLEAF TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019**

Adult Outreach and In-Reach (LB Waltham Forest)

These programmes represented a continuation of the Trust's work in its home borough. The Adult Outreach programme was aimed at reducing overall reoffending through minimising clients' involvement or risk of involvement with serious youth violence and gangs; reducing serious youth violence and gang-related conflict and violence in Waltham Forest; and reducing the root causes of gang-affiliation such as inappropriate housing, unemployment and family breakdown; promoting community safety and the Gangs Prevention Programme (GPP). The In-Reach programme had similar goals but was targeted at young people already serving terms in prison and Young Offender Institutions (YOIs).

Spark2Life was contracted to work with a minimum of 135 people across these two programmes during the year.

Detached Street Work

Our Detached projects have been a positive force on the streets of Waltham Forest. Clients have the opportunity to interact with S2L workers on the streets and find an exit strategy from the gangs' lifestyle they may be involved in.

This year, Spark2Life's model of detached work was extended to the Marks Gate and Chadwell Heath North End area close to the border between the London boroughs of Barking & Dagenham and Havering. Our work was funded by the North Meets South Big Local project located in the area. Our model develops from the initial attempt to engage young people with eventual success, progress, and 'contracting' with them as individual clients meeting with our staff on more than one occasion.

Between August 2018 and February 2019, 235 young people were successfully engaged, with 22 progressing to the point of becoming clients. Activities delivered included sports sessions and one-to-one mentoring to develop life skills and advice around education, training and employment, and managing healthy relationships with peers.

Newham Youth Offending Team

Spark2Life partnered with LB Newham's YOT to deliver a programme aimed at tackling knife crime. Activities delivered included

- 60 workshops in schools and 4 in youth centres in Newham, focused on inspiring young people to achieve and succeed in life through participation in education, training and employment. We delivered sessions on self-worth and purpose, achieving greater self-awareness, and improving conflict management skills.
- Engagement with 116 young people in schools, with additional sessions as time permitted. Four surgeries were held in youth centers, there 58 young people were introduced to the legal system and their rights/procedure within the remit of stop and search, arrest and court. We were accompanied by solicitors to deliver the sessions and the people were able to ask questions if they wished. We also engaged on the streets of Newham and Waltham Forest to discuss legal rights with 48 young people. We were able to sign post young people to legal help if needed.
- Two days a week the team did detached work, 1 day in Newham and 1 day in Waltham Forest. Whilst engaging with young people on the street the team used the giving advice around knife crime and sentencing guidelines accessing a solicitor and legal aid as conversation starters. Young people were also offered help with education, training and employment services, housing advice, and mentoring and emotional support.

In total 254 young people were reached, drawn from the boroughs of Newham and Waltham Forest.

Painting and Decorating

Our Painting and Decorating micro-enterprise provides paid work for our clients, giving them the employment history and experience they need to progress in the world of work. The project allows us to continue mentoring the offender and our clients gain transferable skills.

For many of our clients, this is one of few opportunities available to gain up-to-date work experience and credible references, so the initiative acts as a key stepping stone for clients who are keen to move away from a life of criminality onto something more positive.

During the year Spark2Life worked on 21 properties across East London, with the lead worker providing personal mentoring support to 5 people.

THE GREENLEAF TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019

Work in schools

We want to particularly acknowledge our school partners during the year, as schools represent a vital location for our work. The Davenant, Drapers, Epping Forest, and Langdon schools warrant a particular mention, and we thank them for their willingness to engage.

Spark2Life have employed various engagement methods in schools, including large assemblies, one-to-one and group-based mentoring, and music-focused group mentoring with groups numbering eight or fewer participants. The aim of all engagement methods is to help participants with 'paradigm shifting' – conceiving of and acting upon productive life choices, given a spectrum of possibilities (some actively harmful) they could be presented with. We worked in the schools in the boroughs of Waltham Forest, Barking and Dagenham, Epping Forest, Newham and Havering.

During the year we completed 22 assemblies in twelve schools, featuring 980 pupils; ran 642 one-to-one sessions with 80 pupils in three schools; and ran 145 group mentoring sessions involving 47 students from five schools. Two further schools requested specific interventions on a one-off basis ('spot purchases'), and we would with one pupil in each school. In total we reached 1109 young people in school-based settings during the year.

Measuring impact

S2L's work is focused on one of the most complex social policy challenges in the UK, particularly in London. Beyond the immediate financial costs – borne by local authorities, the police service, and the prison service – there are the social costs in terms of the impact on families (those of offenders as well as those affected by offending behaviour), and the damage done to the future life chances of those who progress through the system. The opportunity costs here are potentially incalculable. It follows, therefore, that any success achieved in preventing reoffending and diversion away from criminal behaviour towards positive life choices represents significant added value.

As a rule of thumb, S2L is contracted to achieve 60-70% outcomes through delivery, measured by attendance to meetings, accessing employment, education, and training, and prevention of serious re-offending. The monitoring and evaluation for our contracts varies between agencies from monthly to quarterly and we have always met or exceeded our performance indicators. This has contributed directly to the yearly renewal of contracts in all boroughs. There is no other service in East London delivering a detached service to the hard to reach children in our communities.

Future developments

Achieving sustainability remains a key medium term strategic goal. Our income has grown consistently in recent years, and whilst this has had a positive impact on cashflow it brings fresh challenges in terms of our everyday management.

Work will continue over the next couple of years to diversify funding streams, with the specific goal of reducing our dependency on contact income, and significantly increasing donations which contribute to unrestricted funds available to deliver our activities. Potential sources to explore include partnerships with the corporate sector and with other churches.

In the short term, work will continue to develop our infrastructure, including an evolution of our website; the integration of the ChildView data management system (Spark2Life is one of the few charities to have been given access to this platform), a review of the staffing structure to strengthen operational management; improved stakeholder engagement and communication measures including a regular newsletter; and a more developed system for impact evaluation to reflect best practice in the sector, based on a developed 'theory of change'.

**THE GREENLEAF TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2019**

Safeguarding

Through Spark2Life, the Trust works with some of the most vulnerable young people and young adults in the communities in which we operate. Thus the highest priority is given to minimising the risk of harm through our engagement with clients; to preserving the confidentiality of the information we receive about S2L clients; and to providing safe and secure systems of work for the benefit of our clients and our staff.

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

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

FINANCIAL REVIEW

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

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

Total incoming resources for the twelve months under review was £480,754 (2018: £404,547). Expenditures for the year amounted £491,515 (2018: £364,940); while net income over expenditures for 2019 was a deficit of (£10,761) (2018: £39,607) and total reserves were £48,946 (2018: £59,707)

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

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

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

Approved by order of the board of trustee on 17 December An signed:

ON BEHALF OF THE BOARD:


Director/ Trustee

FITZROY ANDREW
(TREASURER)

**THE GREENLEAF TRUST
FOR THE YEAR ENDED 31ST MARCH 2019**

I report on the accounts for the year ended 31st March 2019 set out on pages 6 to 11.

Responsibility and basis of the report

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

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

- in respect to the examination of your charity's accounts as carried out under section 145 of the Charities Act 2011:
- In carrying out my examination, I have followed The Direction given by the Charity Commission (under section 145 (5) (b) of the 2011 Act.

Independent examiner's statement

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

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

- accounting records were not kept in accordance with Section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination: or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102)

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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Adetokunbo A Diyan (DChA)
New Bond Accountants Ltd
Business, Charity, Church & Tax Advisors
4a - 6a Hythe Street
Dartford
DA1 1BX

Date: 21/12/19

THE GREENLEAF TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2019

INCOMING RESOURCES	Notes	Restricted Funds	Unrestricted Funds	2019	2018
Incoming resources from generated funds					
Voluntary Income charitable activities	2	<u>57,214</u>	<u>423,540</u>	<u>480,754</u>	<u>404,547</u>
RESOURCES EXPENDED					
Charitable Activities	3	55,341	388,438	443,779	322,509
Governance Costs	4	7,737	5,805	13,542	5,524
Support Costs	5	1,646	32,525	34,171	36,847
Finance Charges	6	-	23	23	60
TOTAL RESOURCES EXPENDED		<u>64,724</u>	<u>426,791</u>	<u>491,515</u>	<u>364,940</u>
NET INCOME/EXPENDITURE FOR THE YEAR		(7,510)	(3,251)	(10,761)	£39,607
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>5,213</u>	<u>54,494</u>	<u>59,707</u>	<u>20,100</u>
TOTAL FUND CARRIED FORWARD		<u>(£2,297)</u>	<u>£51,243</u>	<u>£48,946</u>	<u>£59,707</u>

None of the charity's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2019 or 2018 other than those included in the statement of financial activities.

The notes on pages 9 to 11 form part of these accounts.

**THE GREENLEAF TRUST
BALANCE SHEET AS AT
FOR THE YEAR ENDED 31ST MARCH 2019**

	Notes	Restricted Funds	Unrestricted Funds	2019	2018
FIXED ASSETS					
Tangible assets	9	2,311	-	2,311	3,807
CURRENT ASSETS					
Debtors	10	-	7,665	7,665	17,961
Cash at bank and in hand		-	<u>129,639</u>	<u>129,639</u>	<u>41,716</u>
		-	137,304	137,304	59,677
CREDITORS					
Amounts due within one year	11	<u>(4,608)</u>	<u>(86,061)</u>	<u>(90,669)</u>	<u>(3,777)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(4,608)</u>	<u>51,243</u>	<u>46,635</u>	<u>55,900</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,297)</u>	<u>51,243</u>	<u>48,946</u>	<u>59,707</u>
NET ASSETS/(LIABILITIES)		<u>(£2,297)</u>	<u>£51,243</u>	<u>£48,946</u>	<u>£59,707</u>
FUNDS:					
Restricted Funds				(2,297)	5,213
Unrestricted Funds	12			<u>51,243</u>	<u>54,494</u>
TOTAL FUNDS				<u>£48,946</u>	<u>£59,707</u>

The charitable company is entitled to exemption from audit under Section 477 Act 2006 for year ended 31st March 2019.

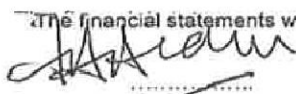
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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


Trustee

Director/ Trustee

The notes on pages 9 to 11 form part of these accounts.

**THE GREENLEAF TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2019**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Exemption from preparing cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Incoming resources

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

Tithes & Offerings

Income from tithes and offerings, is included in incoming resources when these are receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

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

Governance costs

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

Tangible fixed assets

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

Plant and machinery	25% Straight line method
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Taxation

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

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees, specified by the donor or when funds are raised for particular restricted purposes.

THE GREENLEAF TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2019

2. VOLUNTARY INCOME		2019	2018
Grants - Restricted		29,899	30,253
Donations - Restricted		13,401	39,184
Contract and SLA Fees		409,698	312,637
Donations		27,235	21,967
Fundraising & other income		<u>521</u>	<u>506</u>
Total incoming resources		<u>£480,754</u>	<u>£404,547</u>
3. TOTAL CHARITABLE ACTIVITIES	Direct cost	Support cost	Total
Charitable cost	443,779	-	443,779
Support cost - management	-	34,171	34,171
Governance cost	-	13,542	13,542
Finance cost	-	<u>23</u>	<u>23</u>
	<u>£443,779</u>	<u>47,736</u>	<u>£491,515</u>
4. SUPPORT COST	Management cost	Finance cost	Total
Support cost - management	34,171	-	34,171
Finance cost	-	<u>23</u>	<u>23</u>
	<u>£34,171</u>	<u>23</u>	<u>£34,194</u>
5. GOVERNANCE COSTS		2019	2018
Accountancy Fees		3,518	3,100
Legal and professional fees		<u>10,024</u>	<u>2,424</u>
		<u>13,542</u>	<u>5,524</u>
6. FINANCE CHARGES		2019	2018
Bank Charges		<u>60</u>	<u>60</u>
		<u>£60</u>	<u>£60</u>
7. TRUSTEES REMUNERATION AND BENEFITS			
There were no trustees' expenses paid for the year ended 31st March 2019 nor for the prior year.			
The costs of the remaining staff were:			
Trustees' expenses			
There were no trustees' expenses paid for the year ended 31st March 2019 nor for the year ended 31st March 2018.			
8. STAFF COST		2019	2018
Salaries & wages		329,700	242,323
Employer National insurance		27,018	19,623
Pensions		<u>4,317</u>	<u>1,209</u>
		<u>361,035</u>	<u>263,155</u>
The average number of employees analysed by function :		10	10
No employee received remuneration of more than £60,000.			

THE GREENLEAF TRUST
FOR THE YEAR ENDED 31ST MARCH 2019
NOTES TO THE ACCOUNTS

9. FIXED ASSETS		Plant & Machinery	Total
COST			
Opening and closing balance		7,662	7,662
Additions		<u>560</u>	<u>560</u>
Closing balance		<u>8,222</u>	<u>8,222</u>
DEPRECIATION			
Opening Balance		3,855	3,855
Charge for the year		<u>2,056</u>	<u>2,056</u>
Closing balance		<u>5,911</u>	<u>5,911</u>
NET BOOK VALUE			
As at 31st March 2019		<u>£2,311</u>	<u>£2,311</u>
As at 31st March 2018		<u>£3,807</u>	<u>£3,807</u>
10. DEBTORS :		2019	2018
Accrued income and other debtors		<u>£7,665</u>	<u>£17,961</u>
11. CREDITORS : Amounts due within one year		2019	2018
Accruals for grants payable		80,000	180
Trade creditors		6,426	162
Accruals		2,400	2,400
Other creditors		<u>1,843</u>	<u>1,035</u>
		<u>£90,669</u>	<u>£3,777</u>
12. MOVEMENTS IN FUNDS			
		Net Movement	
	At 01/04/2018	in funds	At 31/03/2019
Restricted Funds	£5,213	(£7,510)	(£2,297)
Unrestricted Funds	<u>£54,494</u>	<u>(£3,251)</u>	<u>£51,243</u>
(General Fund)	<u>£59,707</u>	<u>(£10,761)</u>	<u>£48,946</u>
12. MOVEMENTS IN FUNDS			
	Incoming Resources	Resources Expended	Movement in Funds
Restricted	£57,214	£64,724	(£7,510)
Unrestricted Funds - General fund	<u>£423,540</u>	<u>£426,791</u>	<u>(£3,251)</u>
General Fund	<u>£480,754</u>	<u>£491,515</u>	<u>(£10,761)</u>

THE GREENLEAF TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2019

Incoming Resources:	Restricted	Unrestricted	2019	2018
Voluntary income:	Funds	Funds	£	£
Grants - Restricted	29,899	-	29,899	30,253
Donations	13,401	27,235	40,636	61,151
Contract and SLA Fees	13,914	395,784	409,698	312,637
Fundraising & other income	-	521	521	506
Total incoming resources	<u>£57,214</u>	<u>£423,540</u>	<u>£480,754</u>	<u>£404,547</u>
RESOURCES EXPENDED:				
Charitable activities				
Salaries and wages	28,469	332,566	361,035	263,155
Staff Pension	340	3,797	4,137	
Volunteers and support cost	23,597	21,277	44,874	26,346
Hospitality and welfare	-	231	231	1,040
Charitable donations	-	646	646	945
Travel, subsistence and accommodation	2,860	14,702	17,562	18,631
Training	-	3,504	3,504	4,704
Rental cost	75	11,715	11,790	7,688
	<u>£55,341</u>	<u>£388,438</u>	<u>443,779</u>	<u>322,509</u>
GOVERNANCE COSTS				
Accountancy Fees	116	3,402	3,518	3,100
Legal and professional fees	7,621	£2,403	10,024	2,424
	<u>7,737</u>	<u>5,805</u>	<u>13,542</u>	<u>5,524</u>
MANAGEMENT AND SUPPORT COSTS				
Advertisement and promotional	-	20	20	-
Office and administrative expenses	-	5,751	5,751	2,069
Insurance	-	7,263	7,263	9,598
Telephone	243	2,597	2,840	2,504
Printing, postage and stationery	170	2,458	2,628	1,905
Repairs, maintenance and cleaning	813	6,343	7,156	13,155
Motor vehicle and travel	-	927	927	156
Memberships and subscriptions	-	295	295	961
Computer cost and IT expenses	420	4,802	5,222	2,798
Sundries	-	13	13	1,785
Depreciation - plant & machinery	-	2,056	2,056	1,916
	<u>£1,646</u>	<u>£32,525</u>	<u>£34,171</u>	<u>£36,847</u>
FINANCE CHARGES				
Bank Charges	-	23	23	60
	-	<u>£23</u>	<u>£23</u>	<u>£60</u>
Total Resources Expended	<u>£64,724</u>	<u>£426,791</u>	<u>£491,515</u>	<u>£364,940</u>
Net Income/(Expenditure)	<u>(£7,510)</u>	<u>(£3,251)</u>	<u>(£10,761)</u>	<u>£39,607</u>