

STAND

England & Wales · Charity number 1158697

Details

Other names LEGS 4 AFRICA

Status Registered

Legal form Trust

Registered 2014-09-26

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

Contact

Address Stand
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Activities

Objects: THE OBJECTS OF THE CHARITY ARE:(A)THE ADVANCEMENT OF HEALTH AND/OR THE RELIEF OF HUMAN SUFFERING; AND(B)THE RELIEF OF THOSE IN NEED, BY REASON OF ILL-HEALTH AND/OR DISABILITY AND/OR FINANCIAL HARDSHIPBY THE PROVISION OF PROSTHETIC LIMBS AND OTHER LIKE MOBILITY EQUIPMENT (WHICH IS COLLATED IN THE UNITED KINGDOM AND WHICH WOULD OTHERWISE HAVE TO BE DISPOSED OF AS THE SAME CANNOT BE REUSED IN THE UNITED KINGDOM IN ACCORDANCE WITH EUROPEAN UNION LAW) TO INDIVIDUALS IN NEED OF PROSTHETIC LIMBS IN AFRICA WHO CANNOT AFFORD, OR OTHERWISE DO NOT HAVE ACCESS TO, SUCH HEALTHCARE.

Activities: STAND - We Walk Together (Formerly Legs4Africa) - STAND partners with local entities to rehabilitate amputees in Sub-Saharan Africa by refurbishing and delivering prosthetic legs, upgrading rehabilitation centres, training prosthetic staff, and providing amputee led peer support, enabling people with limb loss to lead fulfilling lives.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Overseas Aid/famine Relief
- **Who:** People With Disabilities

Geography

- **Area of benefit:** IN AFRICA
- Benin
- Ghana
- Kenya
- Liberia
- Rwanda
- Senegal
- Tanzania
- The Gambia
- Uganda
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,926,445	£1,685,478	£823,975	7
2024-03-31	£641,827	£733,768	£232,927	8
2023-03-31	£597,332	£671,462	£317,334	8
2022-03-31	£571,717	£507,381	£391,464	6
2021-03-31	£459,855	£326,471	-	-

Trustees

Name	Role	Appointed
Daniel Valentine		2025-10-28
Dr Lucy Gates		2025-10-28
Jessica May Stewart		2023-07-12

STAND

England & Wales - Charity number 1158697

Accounts

STAND | WE
WALK
TOGETHER



Annual report

1 April 2024 - 31 March 2025

*STAND | We Walk Together
Registered in England, charity number 1158697*

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LETTER FROM THE DIRECTOR

This has been a year of constraints, resilience and possibility. Across the sector, funding pressures deepened, yet at STAND we focused on what matters most: giving people living with limb loss not only survival, but opportunity.

We began our largest institutional grant, an EU programme in The Gambia. Prosthetic legs remain at the heart of our work, and in 2024/25 we helped over 1,500 people walk again. But we have also learnt that mobility alone does not remove stigma or restore livelihoods. That is why economic empowerment now sits alongside mobility. Training, mentoring and small loans open doors to independence.

When I visited The Gambia in 2024, I met Nyima, a person with limb difference

who inspires strength in her community. She volunteers as counsellor for new amputees, supports the ladies group with business training and loans, and studies International Relations at the University of The Gambia. Respected and resilient, she captures the spirit of STAND.

Her story reflects the direction of our mission, to help amputees achieve mobility, dignity and economic freedom. I hope the stories in this report inspire you as much as they do me.



Phil Tunstall

Director

phil@stand.ngo



Nyima: opening STAND's
Gambian office.

WHAT WE DO

OUR MISSION

To help people with limb difference live independently, through the provision of prosthetic legs along with physical and emotional rehabilitation.



STAND's three main aims

1

Improve access to recycled prosthetic legs. Because everyone should have the opportunity to walk, work and dance again, at an affordable price.

2

Improve services. Because everyone should have access to good quality facilities, training opportunities and comfortable care.

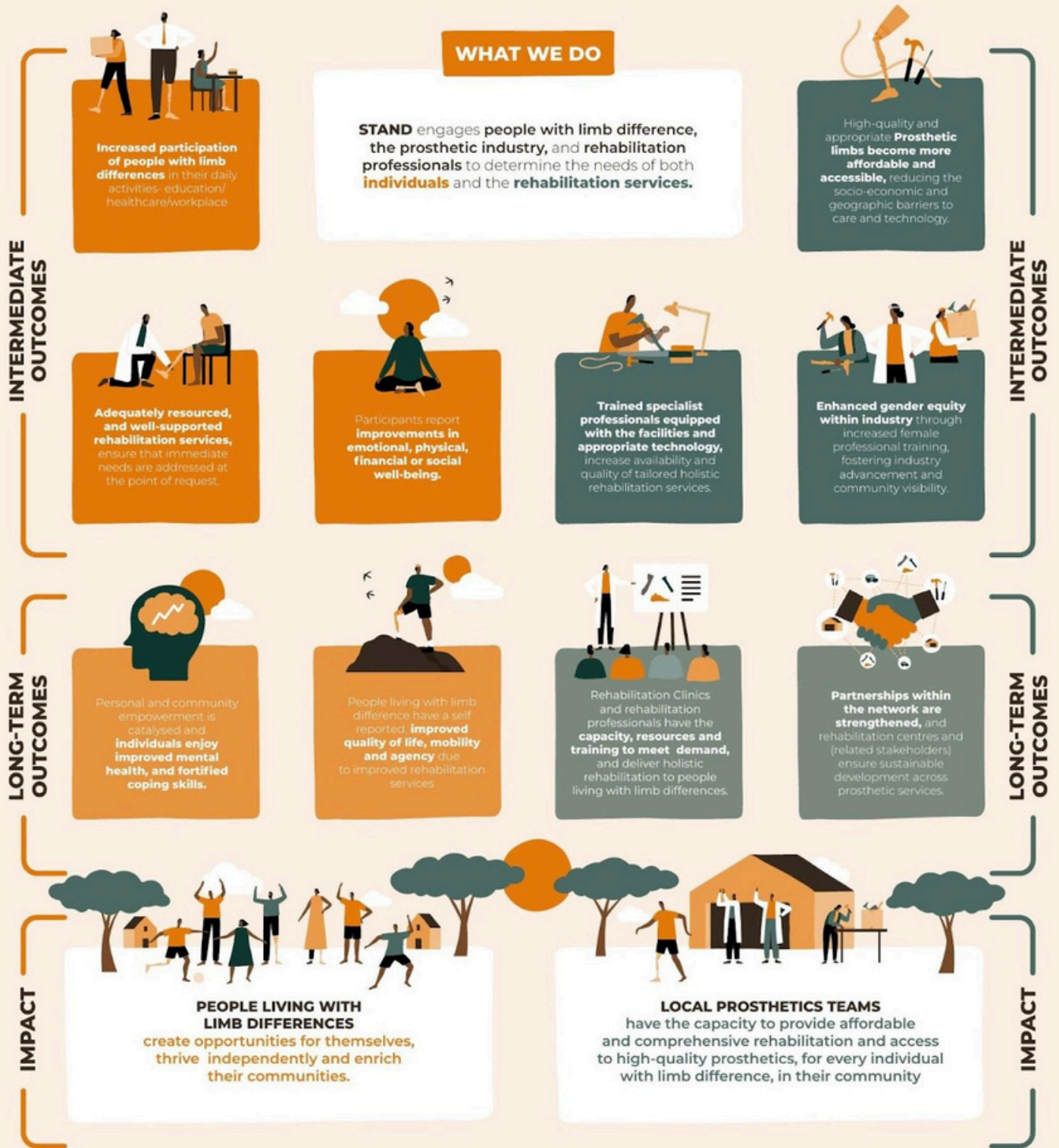
3

Improve the well-being of people with limb differences. Because everyone should have access to the support they need to get back on their feet.

Which all contribute towards these United Nations' development goals



THEORY OF CHANGE



OBJECTIVES: OUR THREE YEAR STRATEGY

1 Secure and diversify income

To protect our EU-funded work, core operations and long-term resilience.

We will build a balanced and sustainable funding mix across trusts, corporates and individual donors.

This supports the “affordable and accessible prosthetics” outcome in our Theory of Change and reduces dependency on single grants.

2 Strengthen and diversify rehabilitation teams

To ensure local services are well-trained, well-resourced and inclusive.

We will invest in professional development, gender balance and leadership opportunities so that diverse teams can meet demand and thrive.

This supports outcomes around “trained professionals” and “adequately resourced rehabilitation services.”

3 Reduce single person and succession risks

To protect continuity and knowledge across all areas of our work.

We will document systems, share access, and build confidence in leadership at every level.

This connects to our commitment to empowerment and sustainability.

4 Build powerful international partnerships

To create collaborations that combine the strengths of the global north and south, funding and expertise meeting local insight and delivery. We will deepen relationships that connect innovation, resources and community impact across borders.

This reflects our belief that together we go far.

5 Prepare for long-term sustainability

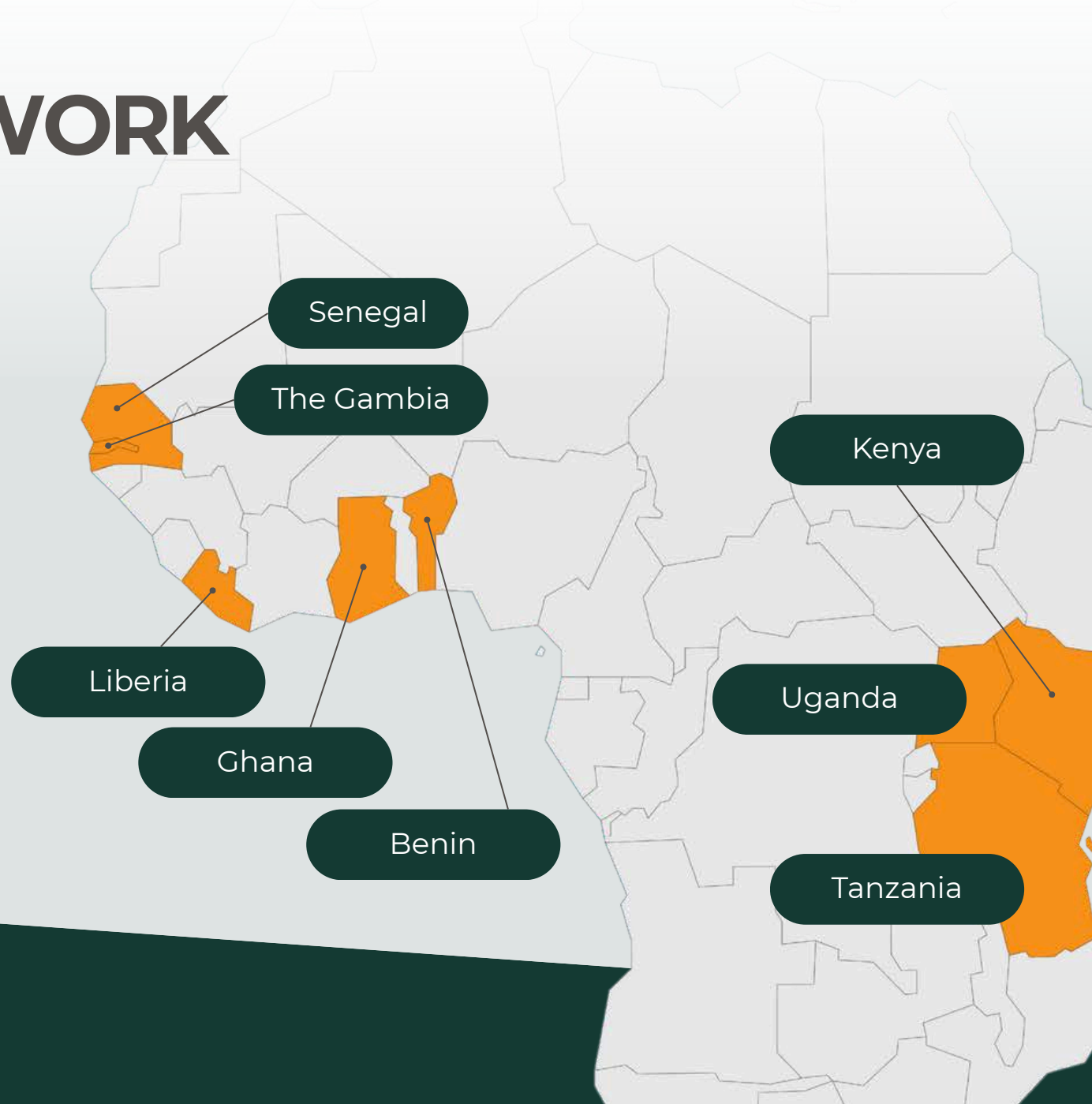
To ensure every STAND supported clinic can eventually operate independently, with locally owned systems and funding pathways. We will focus on localisation, data systems & shared learning that enable a smooth and responsible handover.

This links to our impact goal: “People with limb difference thrive independently and enrich their communities.”

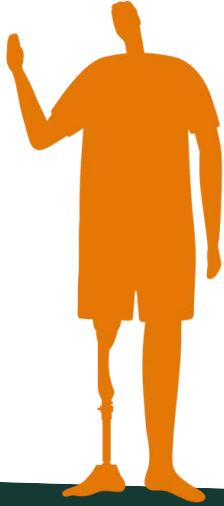
WHERE WE WORK

We work with trusted local partners in eight countries to deliver prosthetic care and empower amputees to thrive.

Some of our partners on the ground:

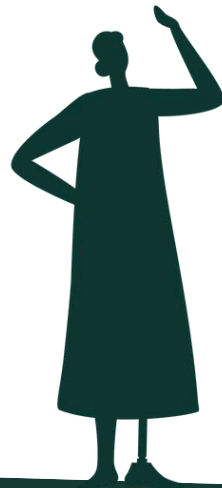


24/25 IMPACT HIGHLIGHTS



1,103

male patients



549

female patients

...now back on their feet.

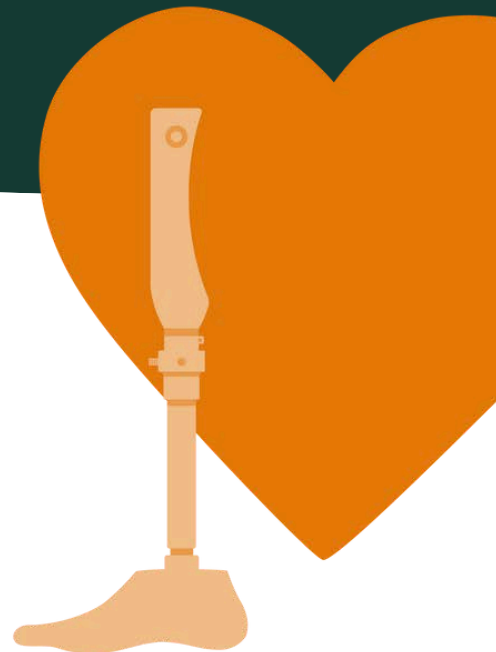
7,989

Total weight
of component
donations



2,682

essential
counselling
sessions delivered



2,663

Legs rescued

FINANCIAL HIGHLIGHTS



INCOME

TOTAL INCOME **£1.93M**

↑ *Up from £1.52m in 2023/24*

EXPENDITURE

TOTAL EXPENDITURE **£1.69M**

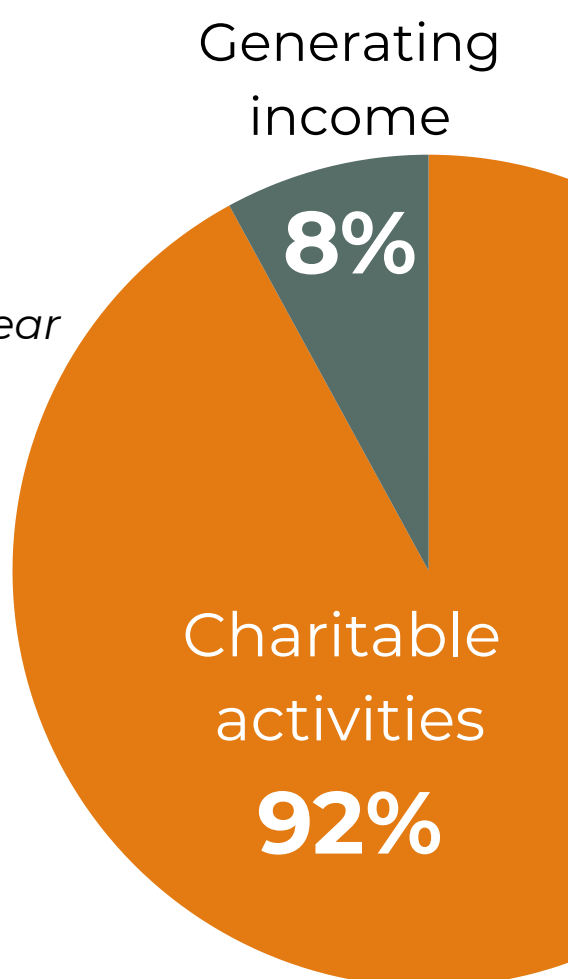
↓ *Down from £1.83m in the previous year*

CHARITABLE ACTIVITIES **£1.55M**

↓ *Down from £1.74m in 2023/24*

GENERATING INCOME **£133.9k**

↑ *Up from £84.5k in 2023/24*



LIFE CHANGING LEGS

“My artificial leg helps me move around. It gives me confidence”

Jenifer from Ghana

For Jenifer, fashion isn't just about clothes, it's about carving out a livelihood, standing tall in her community, and shaping her own future.

As an amputee from Ghana, it's a future that only became possible with the help of her prosthetic leg, fitted at the Orthopaedic Training Centre (OTC) in Ghana, STAND's valued partner.

**SEE JENIFER'S
JOURNEY**



GOVERNANCE

Rebrand to STAND

Collaboration is key, and our trustees oversaw and supported the rebrand from *Legs4Africa* to *STAND*. The main objective was to ensure there was strong alignment between identity, vision, and operations.

We started the formal transition from *Legs4Africa* to *STAND* (CIO), strengthening governance and legal structures. There is much more work to be done throughout 2025/26 to complete the transition, including new bank account and asset transfers.

Board development & succession

To secure continuity and resilience, there have been active discussions on succession planning for both trustees and senior staff, including term limits and future leadership needs.

Risk & Compliance Oversight

Trustees held a dedicated safeguarding, compliance, and risk-sharing circle. This surfaced key issues including succession planning, safeguarding mechanisms, business continuity, and data protection.



*Gabu | prosthetist at The Gambia's
National Rehabilitation Centre*

GOVERNANCE

Safeguarding

STAND have a zero-tolerance policy when it comes to safeguarding. Unfortunately we terminated our partnership with Mulago National Referral Hospital in Uganda after safeguarding concerns. Whilst this was a difficult decision, STAND could not support institutions that violated our values.



*Ebrima / part of the STAND
Gambia maintenance team*

Big steps towards securing an office in The Gambia

To make our local presence official and professional, we completed the necessary paperwork. We hope to open the office in the coming year, which will support local staff more formally and securely.

Strategic Decisions:

As we secured a £600,000+ EU grant, we have worked hard to prepare our governance systems to accommodate this. This included significant compliance and reporting requirements.

We have also worked hard to delegate operations to teams in The Gambia, Ghana, and Uganda. We hope the new governance structures will better adapt to support a more local-led delivery.

People & Culture

Appointment of two senior staff members; Supporter Engagement Manager and Grants & Trust Fundraising Manager, strengthening organisational capacity and expertise. Trustees also stressed the importance of staff retention, wellbeing, and development as part of long-term sustainability.

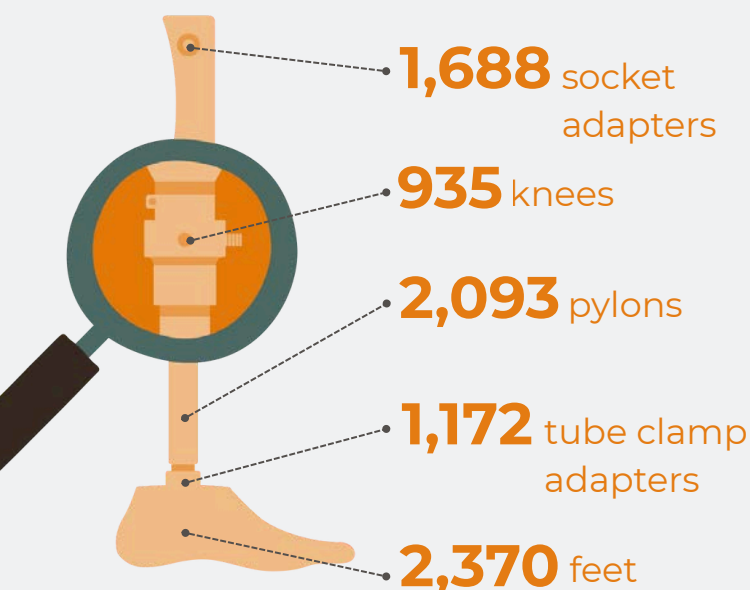
GET LEGS

Collecting, refurbishing and shipping legs is the bread and butter of STAND. This year continued to illustrate this model is an efficient, scalable way to provide access to prosthetic components to our partners.

Collecting legs

We collected over 2,500 prosthetic legs from clinics and individuals across the UK, Europe, Canada, the USA, and Australia. This is a 13% growth compared to the previous year, reflecting the increasing global recognition of prosthetic reuse. Our annual UK tour alone collected over 600 prostheses from 20 UK centres. We have strong relationships with our clinical partners,

Components shipped



Hard at work: Promise packing up a box of components in the workshop

and it is always humbling to see the generosity of their donations.

Shipping legs

During the same period, STAND donated more than 2,000 prostheses to 15 centres across Saharan Africa, achieving at least one shipment per partner. We increased operational efficiency by introducing a unified shipment model in East Africa. By sending all components to Dar es Salaam for regional distribution, this streamlined logistics, reduced costs, and encouraged collaboration among local centres.

Quality is key

Following the introduction of enhanced quality assurance checks in our workshop, a review conducted by King's College London found a 72% improvement in the quality of components, particularly prosthetic feet. This is a demonstration that STAND's refurbishment model provides quality components, and our ability to measure and improve our operations.

FUNDRAISING

The past financial year has been one of growth, generosity, and greater awareness for STAND. We've seen our community of supporters expand significantly through a blend of grassroots giving, media exposure, and high-profile campaigns.

Trust & Grants

This remains the largest income stream for STAND, and the strategy is to diversify income sources. A significant grant from the EU through STAND's Gambia sister charity has allowed them to develop operations considerably, funding a new headquarters.

Campaigns

This year, our campaigns have continued to highlight the power of community and collaboration. The Big Give 2024 was a standout success, demonstrating the incredible generosity of our support base. Through social media, email, and ambassador outreach, the campaign reached more supporters than ever before, raising £22,446 to fund prosthetic limbs and rehabilitation services across our partner centres. It was a strong example of how storytelling and digital connection can unite people around mobility, independence, and dignity.

Big media moments

Media coverage played a vital role in raising awareness of STAND's work this year. For a small charity, these were transformative, moments that share the heart of our mission with millions.

One of the most significant moments came with the BBC Radio 4 Appeal, presented by Adam Hills from *The Last Leg*. The appeal featured moving stories from our rehabilitation partners and from people whose lives have been transformed by access to prosthetic limbs. Broadcasts across BBC Radio 4 and its digital channels reached new audiences nationwide, generating an extraordinary wave of support and raising £36,852.

In early 2025, STAND was also featured by the YouTuber *MrBeast*, and received a gift of £136,532 to our cause. The feature reached global audiences, many of whom had never encountered our work before.

On the mic:

Adam Hills on
BBC Radio 4



TRAINING

Training the next generation

Over the last year, STAND continued to provide scholarships to access training opportunities for women with limb-loss, as well as existing staff at our partner clinics. Three graduates of STAND's previous Lower Limb Prosthetic Technology scholarship have now completed a blended learning certificate course in lower limb orthotic technology at TATCOT in Tanzania. They are now all employed full time as prosthetists/orthotists in their home countries of Zimbabwe and Zambia. A further four students, Solange, Cindy, Hawanatu and Damaris, have embarked on the same course. They have completed the online learning and returned to Tanzania to complete the practical element of their study. And in Ghana, Brandy has completed her internship which marks the completion of her certificate course.

Consultant support

In order to provide the right professional development opportunities for staff at our partnered rehabilitation centres, STAND is employing professional consultants and volunteers to advise, provide in-house guidance and training. In The Gambia, former TATCOT head Longini Mtalo is continuing to provide consultancy services to the National Rehabilitation Centre to assist with professionalisation of services. In Liberia, a visiting prosthetist has provided training to a new apprentice at the Ganta Centre.

6
prosthetic experts trained

Training at TATCOT: Solange, Cindy, Hawanatu and Damaris

IMPROVING SERVICES

Over the past year, this project has continued to give support to rehabilitation centres in a range of areas including equipment, infrastructure repairs, materials and conducting outreaches.

Workshop improvement

Small clinics in Benin and Tanzania have made improvements to their workshops with extra gait training equipment and improved accessibility. The biggest improvement has been at the Ganta Rehab Centre in Liberia, where we have been able to rejuvenate the services. This was thanks to the advice of a visiting prosthetist, who has been able to provide insight into equipment and materials needs and offer advice on dealing with complex amputations.

Accessibility to services

Outreaches run by AJMA Orthopaedic Services have continued to enable

amputees living in remote and rural communities in Tanzania access prosthetic legs, follow-up care and maintenance.

Bansang

An exciting new venture is STAND's commitment to establish a satellite orthopaedic workshop up-river in The Gambia. This was in collaboration with Bansang Hospital who have offered us a building to use (pictured below). The workshop will be stocked with machines donated from UK limb centres. Work will soon commence to renovate the space to the appropriate standard. This will allow for the decentralisation of services from the National Rehabilitation Centre in Banjul.



6

orthopaedic workshops are now better stocked with tools, materials and machines.

PEER SUPPORT & COUNSELLING

Gambia

An important part of an amputee's journey is psychological. That's why STAND worked in three main public referral hospitals to provide 1,382 essential peer-counselling sessions, and registered 71 new clients.

To increase quality of this support, we developed vocational competencies of peer-counsellors through ongoing training and supervision.

Ghana

We've made large strides in Ghana, thanks to the collaboration with our key partners. Through *Smiles of Hope*, we expanded community rehab meetings into new areas, with five spaces now running. Symposiums to the amputee community were also delivered, educating and informing on important topics such as nutrition, physiotherapy and managing diabetes.

STAND worked in the four public referral hospitals in the Greater Accra Region to provide peer-counselling. As a result, 138 new clients were registered and 1,300 peer-counselling sessions were delivered. We also established important

226 new peer counselling clients

2,682 counselling sessions

Increasing accessibility to care

We partnered with the National Rehab Centre in Banjul to deliver patient outreach services in hard-to-reach provinces. We supported 270 people with assistive device repair and provision, peer-counselling and exercise training.

STAND's Home Maintenance Team also delivered community-based rehabilitation, providing assistive device repairs and physical exercise guidance to 71 clients. The team also received training in basic physiotherapy at Edward Francis Small Teaching Hospital.

partnerships with psychology, surgical and children's wards.

Finally, we worked hard to transition the coordination of counselling processes to *Smiles of Hope*, which we believe will be a more efficient and effective model.

COMMUNITY GROUPS

Mobility is only the beginning. What truly changes lives is connection. Across Uganda, Kenya, Ghana and The Gambia, our community partners make sure people with limb difference never face that journey alone. They bring counselling, outreach and peer mentoring into hospitals, villages and schools, helping amputees rebuild confidence and rejoin their communities.

This year we focused on strengthening a smaller number of high-impact partners. In Uganda, Kenya and Ghana, the Amputee Self-Help Network, Universal Lighthouse and Smiles of Hope have grown steadily, with staff training in counselling, outreach camps, and new partnerships in hospitals and other groups.

Amputee Self-Help Network, Uganda

- Training the team in counselling to strengthen emotional support alongside rehabilitation.
- Working with hospitals and community partners across Uganda to connect people with care and advice.
- Running regular outreach camps nationwide, raising awareness on diabetes, road safety and community health.
- Bringing support to refugee settlements where many lack access to prosthetic or counselling services.
- Reporting on prosthetic and orthotic services to highlight gaps and improve access across the country.
- Led by people with lived experience, showing that recovery is more than just mobility.



Road safety awareness: Charlie, Jared and Alex from ASNU

COMMUNITY GROUPS

Gambia

Peer-Led Learning in Action

The first peer-led symposium on Diabetes & Disability gathered 84 participants and received national TV and online coverage.

The new community meetings cohort launched with ten amputees and caregivers in a six-session series. The first focused on mental health, with upcoming sessions on physiotherapy, nutrition and orthopaedics.

Expanding Reach Across Regions

Across five regions (Soma, Brikama/Kombo, Basse, Farafenni and Janjanbureh), 714 people took part in sensitisation sessions, verified through signed registers.

Media outreach through GRTS and regional radio stations reached an estimated 132k people per quarter, extending conversations on disability inclusion beyond event venues.

Advocacy and Awareness

Amputee football continued to be a key outreach platform, particularly for promoting women's participation and inclusion.

Across 20+ community and advocacy meetings, STAND and partners (Gambia Amputee Association, Gambia Amputee Football Association, and Ladies Empowered for Growth and Success) worked with local authorities, councils and youth groups.

Partnership Momentum

Government representatives from the Department of Social Welfare, Ministry of Health and Ministry of Sport joined multiple events, signalling commitment to a cross-departmental task force on disability inclusion.



714 community participants

132k media reach per quarter

20 advocacy meetings held

LETTER FROM CHAIR

I'm delighted to share that 2024/25 has been a real year of progress for STAND. This past year, despite a challenging fundraising environment in the UK, we have provided new legs for over 1,600 people, delivered over 2,600 counselling sessions, rescued over 2,600 legs and donated over 2,000 legs.

Organisationally, we have made major changes by rebranding from Legs4Africa to STAND, and converting from a trust to a Charitable Incorporated Organisation. We have also made improvements to our logistics and quality control processes. These steps will help us to use our income more effectively and to serve more people in future years.

Since its origins in 2014, when Tom Williams arranged for the delivery of 500 prostheses to the Royal Victoria Teaching Hospital in Banjul, Gambia, STAND has grown considerably.

But we still maintain the same overall goal today as we did in 2014, to help people with limb loss in Sub-Saharan Africa live independent lives.

STAND and our work are as important today as they have ever been. We are grateful to those who have donated to STAND in the past year. We appreciate and value each and every contribution.

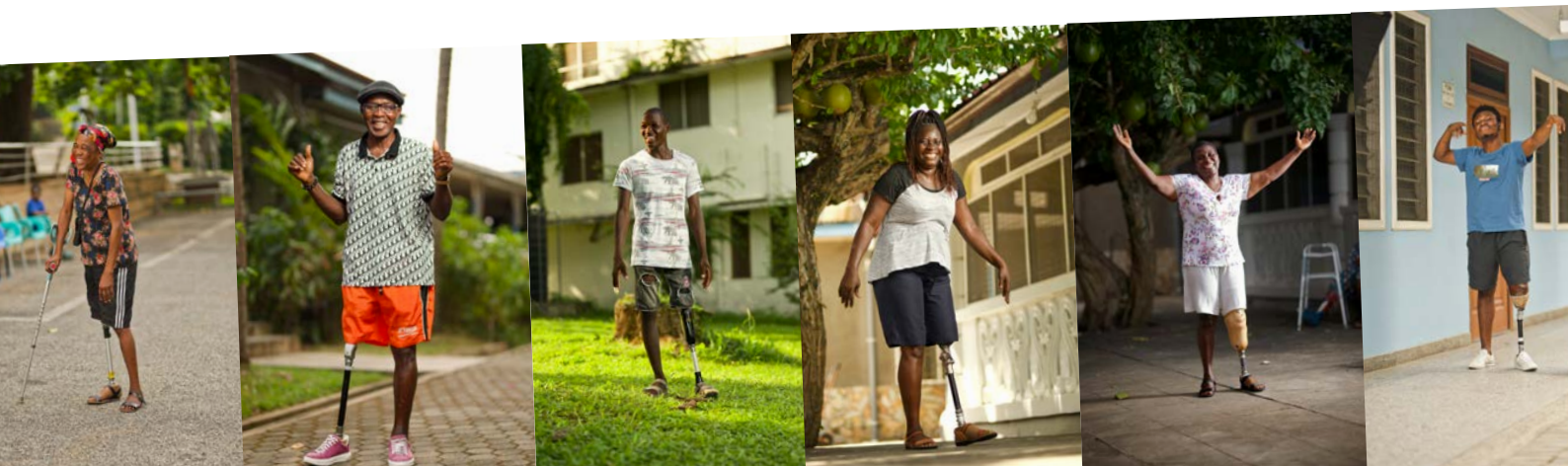
Going into a busy new year, we would be very thankful for any additional support. As STAND's Chair, I want to thank the management team for their commitment and achievements. I am excited to see what the next year brings and the continuing impact STAND can have across Sub-Saharan Africa.



Daniel Valentine

Daniel Valentine
Chair

chair@stand.ngo



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable trust, registered with the Charity Commission on the 26 September 2014.

Public benefit

We review our aims, objectives and activities annually to ensure they remain aligned with our charitable goals. This Trustees' Annual Report details the significant activities undertaken to advance our mission to provide mobility to people with limb differences in sub-Saharan Africa. It describes the types of programmes delivered and the benefits they have provided to the communities we serve. In planning our activities and reviewing our objectives, the Trustees have had due regard to the Charity Commission's guidance on public benefit.

Objectives

STAND exists to advance health and relieve human suffering by relieving need arising from ill health, disability, and financial hardship. We achieve this by sourcing and refurbishing prosthetic components and enabling the provision of prosthetic limbs and related mobility support for people in Africa who would otherwise struggle to access or afford this care. Through working with partner clinics and local services, we help restore mobility and independence and improve people's ability to take part in everyday life, including family, education, and work.

STAND UK and Legs4Africa Gambia

STAND UK (formerly Legs4Africa) is a UK-registered charity working to enhance mobility, inclusion, and economic opportunity for people with limb loss in sub-Saharan Africa. In The Gambia, it operates through a locally registered charitable trust, Legs4Africa (Gambia), established in 2024 to meet national legal and operational requirements. Legs4Africa (Gambia) is a local branch of STAND UK, not an independent organisation, and remains fully aligned with and overseen by the STAND UK board of trustees, with the addition of one Gambian trustee as required by law. While day-to-day operations are managed locally and a Gambian bank account is used for operational purposes, all funding, strategic direction, and fiduciary responsibility remain with STAND UK.

Remuneration of key management personnel

Directors and managers are paid within a salary band and based on their responsibilities within that band. The bands are created on advice from a local risk management specialist, and taking account of a salary survey of small and medium UK charities conducted bi-annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Board of Trustees

Trustees are responsible for overseeing the governance of the organisation which includes finances, risk, safeguarding and providing a safe environment for its employees to work in. They also provide advice to the leadership team and management on many topics such as international relations, human resources, prosthetic technologies and risk management. The trustees and leadership team meet on a monthly basis. Day to day management of the charity are delegated by the trustees to the CEO and founder, they provide regular reports to the trustees on performance and key results. The CEO and founder are supported by five full time employees and one part time employee.

Trustee recruitment

Trustees are recruited based on a skills assessment, considering candidate diversity and are appointed after an interview with two board members and a meeting with the chair and leadership team. A buddy system between a new recruit and an existing board member is used to settle them into the team, and to learn about the organisation and its processes.

Criteria to assess success

We assess success using a mix of delivery, outcome, and capacity building indicators, reviewed regularly by the leadership team and trustees. Key measures include “feet on the ground” as a practical indicator of functioning prosthetic provision, alongside the number of legs collected, refurbished, and shipped to partner clinics. For our wider rehabilitation work, we track counselling hours delivered and engagement in counselling support. We also measure longer term strengthening of local services through the number of people completing training in prosthetics and orthotics, and we monitor partner reporting quality, lead times, stock accuracy, and any safeguarding or clinical incidents to ensure delivery remains safe and effective.

FINANCIAL REVIEW

Income

Total income during the year amounted to £1,926,445 (2024: £1,517,829).

This included:

- £996,068 Worth of donated stock - prosthetic leg components (2024 - £876,002)
- £148,409 Financial donations / legacy giving (2024 - £109,195)
- £779,725 Financial donations towards charitable activities (2024 - £531,641)
- £2,243 Income from investments (2024 - £991)

Our income this year exceeded expectations, despite a challenging climate for international development funding. We had budgeted for financial income of £700,000 and actually achieved £928,134. This was driven primarily by two significant successes. The first was securing a multi year grant to work in partnership with the EU on our programme in The Gambia, providing financial stability over the next two and a half years. The second was a collaboration with YouTuber MrBeast, which enabled us to support the fitting of prosthetic limbs at no cost across sub Saharan Africa. While income from regular gifts remained broadly flat, we also saw strong performance from time limited campaigns, including a successful appeal with BBC Radio 4 and our participation in the Big Give. Taken together, and set against wider sector pressures, this represents a strong financial year and reflects careful budgeting alongside the ability to respond to strategic opportunities. This was also the first year in which we formally recorded the value of donated prosthetic stock within our income and expenditure, which, when included, takes total income above the one million pound mark for the first time.

FINANCIAL REVIEW

Expenditure

Total expenditure for the year was £1,685,478 (2024 - £1,825,965).

- £1,551,577 Spent on charitable activities, which is 92% (2024 - £1,741,421 - 95%)
- £133,901 Spent on raising funds, which is 8% (2024 - £84,544 - 5%)

Expenditure on charitable activities included:

- £886,475 Worth of donated and refurbished prosthetic stock distributed to beneficiaries (2024 - £1,092,197)
- £665,102 Financial expenditure on programme delivery and related costs (2024 - £649,224)

This pattern of spend reflects both the scale of donated components moving through our programmes this year and our continued investment in direct delivery, partner support, and systems that enable access to prosthetic and rehabilitation services across sub Saharan Africa. We also provided £171,427 directly to in country partners to deliver services supporting local amputees and to strengthen their long term sustainability. This represents an increase from £97,074 in the previous year and reflects our ongoing commitment to working alongside partners as they develop resilient organisations with their own financial management systems.

Significant expenditure split across project areas:

- £195,321 on collecting, refurbishing and shipping the prosthetic leg components from UK to African mobility centres.

- £67,436 on our amputee led community group projects
- £80,666 on training new prosthetic staff
- £122,193 on helping rehabilitation centres upgrade and modernise
- £144,744 on supporting amputee peer counselling programmes

Surplus / Deficit Calculations:

Financial only:

Income : £930,377

Expenditure : £799,003

Surplus = £131,374 (2024 - Deficit: 84,407).

Prosthetic stock only:

In: £996,068

Out: £886,475

Surplus = £109,593 (2024 - Deficit: 216,195)

Total

The net surplus (before investment gains and losses) for the year to 31st March 2025.

Reserves policy

The unrestricted reserves of the charity (being unrestricted general funds less the net book value of Stock) at the year end were £80,655 (2024: £70,087).

The trustees review the reserves policy annually. The treasurer reviews the reserves position on a quarterly basis. We aim to hold unrestricted funds of around six months' core costs (£100,000–£120,000). These funds would be used as an emergency fund and at the trustees' discretion. The trustees are committed to building reserves to this level to mitigate risks around income shortfalls and periods of growth.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 14th Jan 2026, and signed on their behalf by



Daniel Valentine, Chair of trustees

STAND

Reference and administrative details

For the year ended 31 March 2025

Charity number	1158697														
Registered office and operational address	Backfields House Upper York Street BRISTOL BS2 8QJ														
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Samantha Gibson</td><td></td></tr><tr><td>Dr Lucy Gates</td><td>appointed 28 October 2025</td></tr><tr><td>Jessica Stewart</td><td></td></tr><tr><td>Cleavon Tate</td><td></td></tr><tr><td>Daniel Valentine</td><td>appointed 28 October 2025</td></tr><tr><td>Stephen Whitlock</td><td>resigned 1 June 2025</td></tr><tr><td>Rebecca Wilkinson</td><td>resigned 27 September 2025</td></tr></table>	Samantha Gibson		Dr Lucy Gates	appointed 28 October 2025	Jessica Stewart		Cleavon Tate		Daniel Valentine	appointed 28 October 2025	Stephen Whitlock	resigned 1 June 2025	Rebecca Wilkinson	resigned 27 September 2025
Samantha Gibson															
Dr Lucy Gates	appointed 28 October 2025														
Jessica Stewart															
Cleavon Tate															
Daniel Valentine	appointed 28 October 2025														
Stephen Whitlock	resigned 1 June 2025														
Rebecca Wilkinson	resigned 27 September 2025														
Senior management	Phil Tunstall (Chief Executive Officer) Tom Williams (Founder / Technical Director)														
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD														
Bankers	Barclays Bank Plc Leicester LE87 2BB														

Independent auditors' report

To the trustees of

STAND

Opinion

We have audited the financial statements of STAND (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 9 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the trustees of

STAND

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

Independent auditors' report

To the trustees of

STAND

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditors' report

To the trustees of

STAND

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 14 January 2026

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Godfrey Wilson Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STAND**Statement of financial activities****For the year ended 31 March 2025**

	Note	Restricted £	Unrestricted £	2025 Total £	Restated 2024 Total £
Income from:					
Donations & legacies	4	8,604	1,135,873	1,144,477	985,197
Charitable activities	5	763,131	16,594	779,725	531,641
Investments		-	2,243	2,243	991
Total income		771,735	1,154,710	1,926,445	1,517,829
Expenditure on:					
Raising funds		-	133,901	133,901	84,544
Charitable activities		632,024	919,553	1,551,577	1,741,421
Total expenditure	7	632,024	1,053,454	1,685,478	1,825,965
Net gains / (losses) on investments	12	-	(106)	(106)	7,534
Net income / (expenditure)		139,711	101,150	240,861	(300,602)
Transfers between funds		9,488	(9,488)	-	-
Net movement in funds	9	149,199	91,662	240,861	(300,602)
Reconciliation of funds:					
Total funds brought forward		162,840	420,274	583,114	883,716
Total funds carried forward		312,039	511,936	823,975	583,114

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the accounts.

The prior period statement of financial activities, balance sheet, and statement of cash flows have been restated to include donated stock. See note 2 for further detail.

STAND

Balance sheet

As at 31 March 2025

	Note	£	2025 £	Restated 2024 £
Fixed assets				
Investments	12		<u>100,651</u>	<u>98,657</u>
Current assets				
Stock	13	431,281		350,187
Debtors	14	11,755		38,116
Cash at bank and in hand		<u>306,780</u>		<u>116,943</u>
		749,816		505,246
Liabilities				
Creditors: amounts falling due within 1 year	15	<u>(26,492)</u>		<u>(20,789)</u>
Net current assets			<u>723,324</u>	<u>484,457</u>
Net assets	16		<u><u>823,975</u></u>	<u><u>583,114</u></u>
Funds	17			
Restricted funds			312,039	162,840
Unrestricted funds				
General funds			<u>511,936</u>	<u>420,274</u>
Total charity funds			<u><u>823,975</u></u>	<u><u>583,114</u></u>

Approved by the trustees on 14 January 2026 and signed on their behalf by



Daniel Valentine - Chair of trustees

STAND

Statement of cash flows

For the year ended 31 March 2025

	2025 £	Restated 2024 £
Cash used in operating activities:		
Net movement in funds	240,861	(300,602)
<i>Adjustments for:</i>		
(Gains) / losses on investments	106	(7,534)
Dividends, interest and rents from investments	(2,243)	(991)
Decrease / (increase) in stock	(81,094)	216,195
Decrease / (increase) in debtors	26,361	(27,113)
Increase in creditors	(5,703)	3,883
Net cash provided by / (used in) operating activities	178,288	(116,162)
Cash flows from investing activities:		
Dividends, interest and rents from investments	2,243	991
Purchase of investments	-	(89,820)
Net cash provided by / (used in) investing activities	2,243	(88,829)
Increase / (decrease) in cash and cash equivalents in the year	180,531	(204,991)
Cash and cash equivalents at the beginning of the year	118,246	323,237
Cash and cash equivalents at the end of the year	298,777	118,246
Analysis of cash and cash equivalents:		
Cash held in current accounts	306,780	116,943
Cash held in investment portfolio	3,403	1,303
	310,183	118,246

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

STAND

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation and general information

STAND Charity is an unincorporated charity registered in England and Wales. The registered office address is Backfields House, Upper York Street, Bristol, BS2 8QJ.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STAND 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

STAND

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Donated stock

Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Grants payable

Grants which have been authorised and paid are included as expenditure in the statement of financial activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year.

STAND

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

j) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff costs as follows:

	2025	2024
Raising funds	24.7%	17.6%
Charitable activities	75.3%	82.4%

k) Listed investments

Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year. Listed investments also includes cash and cash equivalents held for re-investment purposes.

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash held by the investment managers for the purposes of re-investment is included within listed investments on the balance sheet.

n) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

p) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

q) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

STAND

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

r) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key judgement applied in the preparation of these financial statements is in recognising a value for donated stock (as described in note 1 (e) above).

2. Prior period restatement

Prior period unrestricted funds have been restated to incorporate donated stock held and subsequently donated onwards to beneficiaries by the charity.

	Restricted £	Unrestricted £	Total £
Funds			
Funds as originally stated at 31 March 2023	222,327	95,007	317,334
Recognise donated stock	-	566,382	566,382
Restated funds at 31 March 2023	<u>222,327</u>	<u>661,389</u>	<u>883,716</u>
	Restricted £	Unrestricted £	Total £
Funds as originally stated at 31 March 2024	162,840	70,087	232,927
Recognise donated stock	-	350,187	350,187
Restated funds at 31 March 2024	<u>162,840</u>	<u>420,274</u>	<u>583,114</u>
			Total £
Stock			
Stock as originally stated at 31 March 2024			-
Recognise donated stock			350,187
Restated stock at 31 March 2024			<u>350,187</u>

STAND

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period restatement (continued)

	Restricted £	Unrestricted £	Total £
Income			
Income as originally stated at 31 March 2024	562,475	79,352	641,827
Recognise donated stock	-	876,002	876,002
Restated income at 31 March 2024	<u>562,475</u>	<u>955,354</u>	<u>1,517,829</u>
	Restricted £	Unrestricted £	Total £
Expenditure			
Expenditure as originally stated at 31 March 2024	656,551	77,217	733,768
Recognise stock donated to beneficiaries	-	1,092,197	1,092,197
Restated expenditure at 31 March 2024	<u>656,551</u>	<u>1,169,414</u>	<u>1,825,965</u>

3. Prior period comparatives: statement of financial activities (restated)

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations & legacies	54,334	930,863	985,197
Charitable activities	508,141	23,500	531,641
Investments	-	991	991
Total income	<u>562,475</u>	<u>955,354</u>	<u>1,517,829</u>
Expenditure on:			
Raising funds	7,327	77,217	84,544
Charitable activities	649,224	1,092,197	1,741,421
Total expenditure	<u>656,551</u>	<u>1,169,414</u>	<u>1,825,965</u>
Net gains on investments	-	7,534	7,534
Net expenditure	<u>(94,076)</u>	<u>(206,526)</u>	<u>(300,602)</u>

STAND**Notes to the financial statements****For the year ended 31 March 2025****4. Income from donations & legacies**

	Restricted £	Unrestricted £	2025 Total £
Individual donations	-	57,464	57,464
Corporate donations	-	7,514	7,514
Campaigns	-	52,794	52,794
Legacies	-	20,073	20,073
Donated stock	-	996,068	996,068
Gifts in kind*	8,604	1,960	10,564
Total donations & legacies	8,604	1,135,873	1,144,477

*Gifts in kind relate to donated assets that were subsequently donated to Banjul Rehab Centre and services related to project management consultancy and subscriptions (2024: services provided for rebrand consultancy and software subscriptions).

Prior period comparative (restated)

	Restricted £	Unrestricted £	2024 Total £
Individual donations	-	32,853	32,853
Corporate donations	43,000	1,508	44,508
Campaigns	11,084	-	11,084
Legacies	250	-	250
Donated stock	-	876,002	876,002
Gifts in kind*	-	20,500	20,500
Total donations & legacies	54,334	930,863	985,197

5. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Grants > £5,000			
Private funder	399,993	-	399,993
European Commission	165,837	-	165,837
Mr Beast YouTube	136,533	-	136,533
The Dashlight Foundation	-	15,000	15,000
eMite Inc	11,469	-	11,469
The Brian Mercer Charitable Trust	10,000	-	10,000
The Rodger Raymond Charitable Trust	15,000	-	15,000
Grants < £5,000	24,299	1,594	25,893
Total income from charitable activities	763,131	16,594	779,725

STAND

Notes to the financial statements

For the year ended 31 March 2025

5. Income from charitable activities (continued)

Prior period comparative

	Restricted £	Unrestricted £	2024 Total £
Grants > £5,000			
Private funder	399,993	-	399,993
The International Refugee Trust	40,770	-	40,770
The Dashlight Foundation	15,000	-	15,000
The Leeward Trust	10,000	-	10,000
The Brian Mercer Charitable Trust	10,000	-	10,000
James Tudor Foundation	5,000	-	5,000
The Rodger Raymond Charitable Trust	5,000	-	5,000
Grants < £5,000	<u>22,378</u>	<u>23,500</u>	<u>45,878</u>
Total income from charitable activities	<u><u>508,141</u></u>	<u><u>23,500</u></u>	<u><u>531,641</u></u>

6. Government grants

The charity receives government grants, defined as funding from the European Commission to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £165,837 (2024: £nil). There are no unfulfilled conditions or contingencies attaching to these grants in 2025/26.

STAND

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Stock donated to beneficiaries	-	886,475	-	886,475
Staff costs (note 10)	40,435	123,017	154,632	318,084
Grants payable (note 8)	-	179,241	-	179,241
Project costs	-	111,609	-	111,609
Office and running costs	-	-	52,103	52,103
In-country staff costs (note 10)	-	32,698	-	32,698
Fundraising and communication costs	31,538	-	-	31,538
Student training	-	22,890	-	22,890
Other staff costs	-	-	23,881	23,881
Consultancy	-	5,257	5,613	10,870
Audit and accountancy fees	-	-	9,000	9,000
Travel and subsistence	-	1,982	5,107	7,089
Sub-total	71,973	1,363,169	250,336	1,685,478
Allocation of support and governance costs	61,928	188,408	(250,336)	-
Total expenditure	133,901	1,551,577	-	1,685,478

Total governance costs were £9,207 (2024: £3,662)

STAND

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure (continued)

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Stock donated to beneficiaries	-	1,092,197	-	1,092,197
Staff costs (note 10)	36,191	169,647	98,998	304,836
Project costs	-	142,132	-	142,132
Grants payable (note 8)	-	136,708	-	136,708
In-country staff costs (note 10)	-	33,895	-	33,895
Student training	-	20,082	-	20,082
Consultancy	-	1,236	23,145	24,381
Office and running costs	-	-	22,196	22,196
Fundraising and communication costs	20,040	-	-	20,040
Travel and subsistence	-	12,804	3,389	16,193
Other staff costs	-	-	7,178	7,178
Audit and accountancy fees	-	-	6,127	6,127
Sub-total	56,231	1,608,701	161,033	1,825,965
Allocation of support and governance costs	28,313	132,720	(161,033)	-
Total expenditure	<u>84,544</u>	<u>1,741,421</u>	<u>-</u>	<u>1,825,965</u>

STAND

Notes to the financial statements

For the year ended 31 March 2025

8. Grants payable

During the year, 39 (2024: 36) grants were awarded to 18 institutions (2024: 15) for organisational support for partner organisations and durable prosthetic foot research. During the year, 11 (2024: 10) grants were awarded to 11 (2024: 10) individuals for prosthetic education programmes.

	2025 £	2024 £
Grants to organisations		
<u>Organisation support</u>		
Amputee Self Help Network	-	11,806
Gambia Amputee Football Team	-	6,957
Global Foundation Community Based Organisation	-	10,787
Nav Solidair	9,035	20,105
Smiles of Hope	24,769	15,606
Universal Lighthouse	6,680	11,250
Kigoma	9,548	-
AJMA	25,740	-
A2D Services	12,834	-
Banjul Rehab Centre	12,494	-
Mulago Orthopedic Workshop	14,545	-
Knowledge for Change	21,666	-
Mwanza Prosthetics and Orthotics Workshop	13,001	-
True Exposure	5,451	-
Grants < £5,000	15,664	20,536
	<u>171,427</u>	<u>97,047</u>
<u>Durable prosthetic foot research</u>		
Tanzania Training Centre for Orthopaedic Technologists	-	20,790
Good Samaritan Foundation	-	8,441
	<u>171,427</u>	<u>126,278</u>
Grants to individuals	<u>7,814</u>	<u>10,430</u>
Total grants payable	<u><u>179,241</u></u>	<u><u>136,708</u></u>

STAND

Notes to the financial statements

For the year ended 31 March 2025

9. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	201	242
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	7,500	-
Independent examiners' remuneration (excluding VAT):		
▪ Independent examination	-	2,850
▪ Other services	350	75

During the year, two trustees (2024: two) were reimbursed for travel and training costs.

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

10. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	283,429	272,892
Social security costs	24,228	21,557
Pension costs	10,427	10,387
	<u>318,084</u>	<u>304,836</u>
In-country staff	<u>32,698</u>	<u>33,895</u>
	<u>350,782</u>	<u>338,731</u>

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity comprise the trustees, founder and chief executive officer. The total employee benefits of the key management personnel were £121,054 (2024: £116,629).

	2025 No.	2024 No.
Average head count	<u>8.0</u>	<u>8.3</u>

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

STAND

Notes to the financial statements

For the year ended 31 March 2025

12. Investments

	2025 £	2024 £
Market value at 1 April	97,354	-
Additions	-	89,820
Net gains / (losses) on investments	(106)	7,534
Market value at 31 March	97,248	97,354
Cash held pending reinvestment	3,403	1,303
Total investments	100,651	98,657
Investments comprise:		
Listed investments	97,248	97,354
Cash and cash equivalents	3,403	1,303
Total investments	100,651	98,657

13. Stock

	2025 £	Restated 2024 £
Donated prosthetics	431,281	350,187

14. Debtors

	2025 £	2024 £
Accrued income and prepayments	11,582	38,086
Other debtors	173	30
	11,755	38,116

15. Creditors: amounts falling due within 1 year

	2025 £	2024 £
Trade creditors	577	924
Accruals	15,396	10,585
Other taxation and social security	8,783	7,868
Other creditors	1,736	1,412
	26,492	20,789

STAND

Notes to the financial statements

For the year ended 31 March 2025

16. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Investments	-	100,651	100,651
Current assets	312,039	437,777	749,816
Current liabilities	-	(26,492)	(26,492)
Net assets at 31 March 2025	312,039	511,936	823,975
	Restricted funds £	General funds £	Total funds £
Investments	-	98,657	98,657
Current assets	162,840	342,406	505,246
Current liabilities	-	(20,789)	(20,789)
Net assets at 31 March 2024	162,840	420,274	583,114

STAND

Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Losses £	At 31 March 2025 £
Restricted funds						
Community groups	-	97,763	(67,436)	-	-	30,327
Leg resources	-	185,833	(195,321)	9,488	-	-
Rehabilitation centre	62,673	99,225	(122,193)	-	-	39,705
Peer support and counselling	18,564	127,125	(144,744)	45,000	-	45,945
Training	81,603	95,952	(80,666)	(45,000)	-	51,889
EU funded project	-	165,837	(21,664)	-	-	144,173
Total restricted funds	162,840	771,735	(632,024)	9,488	-	312,039
Unrestricted funds						
General funds	420,274	1,154,710	(1,053,454)	(9,488)	(106)	511,936
Total funds	583,114	1,926,445	(1,685,478)	-	(106)	823,975

Purposes of restricted funds

Community groups	Supporting amputee-led and amputee-focused community groups in sub-Saharan Africa to provide peer support networks, football leagues, microfinance opportunities, and entrepreneurial training for enhanced social inclusion, economic empowerment, and health.
Leg resources	The Recycling Legs Project collects used prostheses from Europe, the USA, and Canada, dismantles and refurbishes them, then distributes them to partner clinics in Africa to restore mobility and foster independence for people lacking access to prosthetic limbs.
Rehabilitation centre	Addressing the shortage of orthopaedic workshops and rehab centres, this project provides annual funding to partner rehabilitation centres, enabling them to upgrade infrastructure, repair or acquire new machines, increase service scope, and conduct rural outreach for prosthesis repairs.
Peer support and counselling	This initiative improves access to mental health support and essential post-amputation information in Gambia and Ghana. It offers emotional support and counselling through phone calls, hospital visits, home visits, and community meetings, addressing the lack of mental health services and critical recovery information.
Training	This initiative addresses workforce capacity gaps in prosthetics and orthotics access, with a focus on training and empowering women. Recognising the value of lived experience, it collaborates with partner rehabilitation centres to improve knowledge and services, aiming to enhance the care and healthcare experience for female amputees in East and West Africa.

STAND

Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds (continued)

Purposes of restricted funds (continued)

EU funded project This project, funded by the European Union, focuses on strengthening the economic empowerment of amputees in The Gambia. It supports local community groups to build sustainable livelihoods, while also ensuring members have access to appropriate prosthetic legs. Alongside this, the project is resourcing the National Mobility Centre in Banjul with advanced technology and equipment, enabling prosthetists to deliver higher quality services and broaden the scope of care available to amputees.

Transfers between funds

Transfers between funds show a transfer from unrestricted funds to offset a shortfall in restricted funding. It also shows reallocation of funds between projects on review of budgets.

Prior period comparative (restated)

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Gains £	At 31 March 2024 £
Restricted funds						
Community groups	23,311	113,781	(137,092)	-	-	-
Leg resources	17,526	84,628	(136,743)	34,589	-	-
Rehabilitation centre	55,692	92,391	(85,410)	-	-	62,673
Peer support and counselling	83,464	109,309	(174,209)	-	-	18,564
Training	42,334	121,596	(82,327)	-	-	81,603
Manufacturing research	-	40,770	(40,770)	-	-	-
Total restricted funds	<u>222,327</u>	<u>562,475</u>	<u>(656,551)</u>	<u>34,589</u>	<u>-</u>	<u>162,840</u>
Unrestricted funds						
General funds	<u>661,389</u>	<u>955,354</u>	<u>(1,169,414)</u>	<u>(34,589)</u>	<u>7,534</u>	<u>420,274</u>
Total funds	<u><u>883,716</u></u>	<u><u>1,517,829</u></u>	<u><u>(1,825,965)</u></u>	<u><u>-</u></u>	<u><u>7,534</u></u>	<u><u>583,114</u></u>

18. Related party transactions

In April 2024, STAND incorporated an overseas branch, Legs 4 Africa (Gambia) (Gambian company no. 2024/C23915) over which the charity has control by virtue of trustees in common: Samantha Gibson, Jessica Stewart, Cleavon Tate, Stephen Whitlock and Rebecca Wilkinson. A bank account for the branch was opened in November 2024. The total value of transactions during the period to 31 March 2025 was £24. The branch financial records have not been consolidated into the STAND financial statements for the period ended 31 March 2025. No amounts were outstanding at year end.

19. Post balance sheet events

On 1 April 2025, the charity converted from an unincorporated charity to a Charitable Incorporated Organisation (CIO) (company no. CE038721, charity no. 1211617). The assets, liabilities, and operations of the former unincorporated charity were transferred to the new CIO on that date. This event does not affect the financial position of the charity as at 31 March 2025.



Standing tall: *Rose from Ghana
now has the confidence to speak in public.*

STAND | **WE
WALK
TOGETHER**

STAND | We Walk Together
Registered in England, charity number 1158697

STAND

England & Wales - Charity number 1158697

Accounts

Charity no. 1158697



STAND (formerly Legs 4 Africa)

**Report and Unaudited Financial
Statements**

31 March 2024

STAND (formerly Legs 4 Africa)

Reference and administrative details

For the year ended 31 March 2024

Charity number	1158697												
Registered office and operational address	Backfields House Upper York Street BRISTOL BS2 8QJ												
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>John De Ritter</td><td>(resigned 25 August 2023)</td></tr><tr><td>Samantha Gibson</td><td></td></tr><tr><td>Jessica Stewart</td><td>(appointed 12 July 2023)</td></tr><tr><td>Cleavon Tate</td><td></td></tr><tr><td>Stephen Whitlock</td><td></td></tr><tr><td>Rebecca Wilkinson</td><td></td></tr></table>	John De Ritter	(resigned 25 August 2023)	Samantha Gibson		Jessica Stewart	(appointed 12 July 2023)	Cleavon Tate		Stephen Whitlock		Rebecca Wilkinson	
John De Ritter	(resigned 25 August 2023)												
Samantha Gibson													
Jessica Stewart	(appointed 12 July 2023)												
Cleavon Tate													
Stephen Whitlock													
Rebecca Wilkinson													
Senior management	Phil Tunstall (Chief Executive Officer) Tom Williams (Founder / Technical Director)												
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD												
Bankers	Barclays Bank Plc Leicester LE87 2BB												

STAND (formerly Legs 4 Africa)

Message from the director

For the year ended 31 March 2024

When I recently visited The Gambia, I had a conversation with Alieu, one of our dedicated amputee peer counsellors. He shared a story about a client who had been deeply depressed after her amputation. For the past six weeks, Alieu had been visiting her weekly. He saw her mood shift from hopelessness to hope. She wanted to walk again, support her family, and get back to running her shop. For the first few weeks, she didn't even know Alieu was an amputee. His role as a counsellor is to listen more than to speak, as we believe that being vulnerable, sharing your story, and being heard empathically really helps someone heal from trauma. On the third week, he knocked on his hollow leg and shared that his own amputation hadn't stopped him from pursuing his dreams, and he even saw it as a blessing. She laughed for the first time since her amputation. This story illustrates the life-affirming work our counsellors are doing in The Gambia. We have seven counsellors there, all living with limb differences. Their role is to listen, support, and guide people to the services available to them. They visit people in hospital or connect over the phone after they have had an amputation.

This year marks a significant milestone for us as we rebranded from Legs4Africa to STAND, a transformation made possible thanks to the wonderful pro-bono work by Firehaus and our team's collaborative efforts.

Our impact this year has been profound. We've helped at least 823 men and 530 women with limb loss walk again through prosthetic limbs crafted from refurbished parts. Through the data that we collect from each patient, we discovered that diabetes is responsible for about 25% of amputations across the countries we support in sub-Saharan Africa, with a staggering 50% in The Gambia, where diabetes seems to be having a dramatic rise.

Our counsellors in The Gambia and Ghana not only provide emotional support but also guide amputees to other essential services, such as physiotherapy, prosthetic leg rehabilitation, and community and disability groups. This year, we've provided a total of 807 hours of counselling.

We have also made significant strides in our environmental impact. We rescued 2,342 prosthetic legs from landfill, weighing a total of 7,026 kg and valued at £936,800. We dismantled these legs into components and shipped 2,722 feet, 822 knees, and various other parts. The primary recipients of these components were rehabilitation centres in Ghana, Rwanda, and Tanzania.

Looking ahead, we are eager to build on these successes. The road has its challenges, but with the unwavering support of our partners, team, and community, we are well-equipped to navigate it. Thank you for being an integral part of our journey and for sharing our vision. Your continued support makes all the difference.

Phil Tunstall - Managing Director

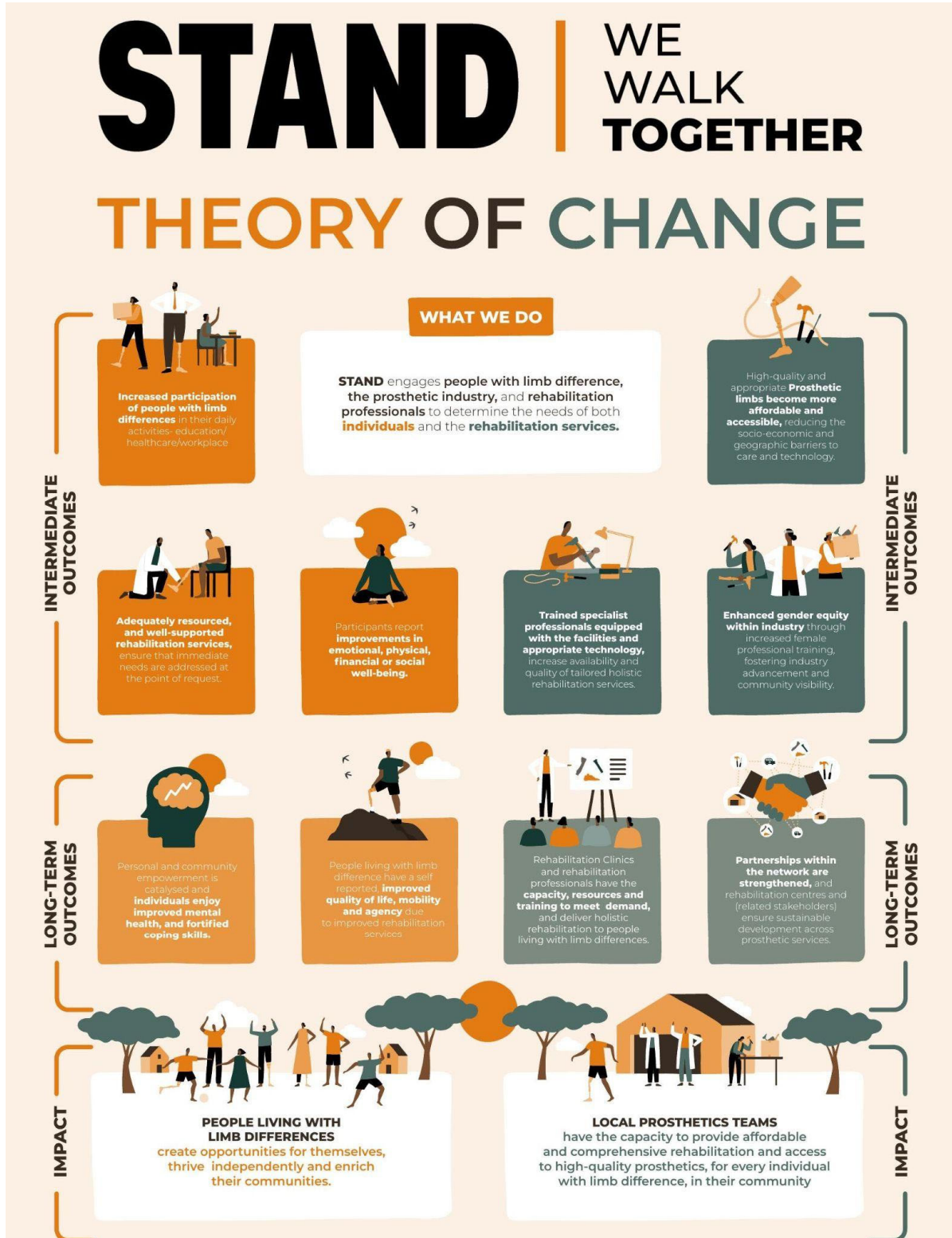
STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024



Vision, mission and values illustration



Theory of change illustration

STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

Vision: Affordable rehabilitation for amputees across sub-Saharan Africa.

Mission: To help people with limb difference live independently, through the provision of prosthetic legs along with physical and emotional rehabilitation.

The charity has three main aims:

- **Improve access to recycled prosthetic legs** because everyone should have the opportunity to walk, work and dance again, at an affordable price;
- **Improve services** because everyone should have access to good quality facilities, training opportunities and comfortable care; and
- **Improve the well-being of people with limb differences** because everyone should have access to the support they need to get back on their feet.

STAND engages people with limb difference, the prosthetic industry, and rehabilitation professionals to determine the needs of both individuals and rehabilitation services.

The projects and aims address these United Nations Sustainability Goals:

- 67SDG1 - No Poverty;
- SDG 3 - Good Health and Wellbeing;
- SDG 5 - Achieve gender equality and empower all women and girls;
- SDG 8 - Decent work and Economic Growth;
- SDG 9 - Industry, Innovation and Infrastructure;
- SDG 10 - Reduced Inequalities; and
- SDG 12 - Responsible Consumption and Production.

Achievements and performance

Improving access to recycled prosthetic legs

Across most of the world, prosthetic legs can't be reused so they end up in landfills. Meanwhile, in sub-Saharan Africa, 5.7 million people are in need of a limb to help them live independent lives. STAND is the charity aiming to change this imbalance.

To help people access prosthetic legs we collect unwanted legs, dismantle them and then ship the refurbished components to rehabilitation centres across eight countries in sub-Saharan Africa, where they are used by trained professionals to build prosthetic legs for people. We measure our impact by the number of 'feet on the ground,' reflecting the lives transformed by our work.

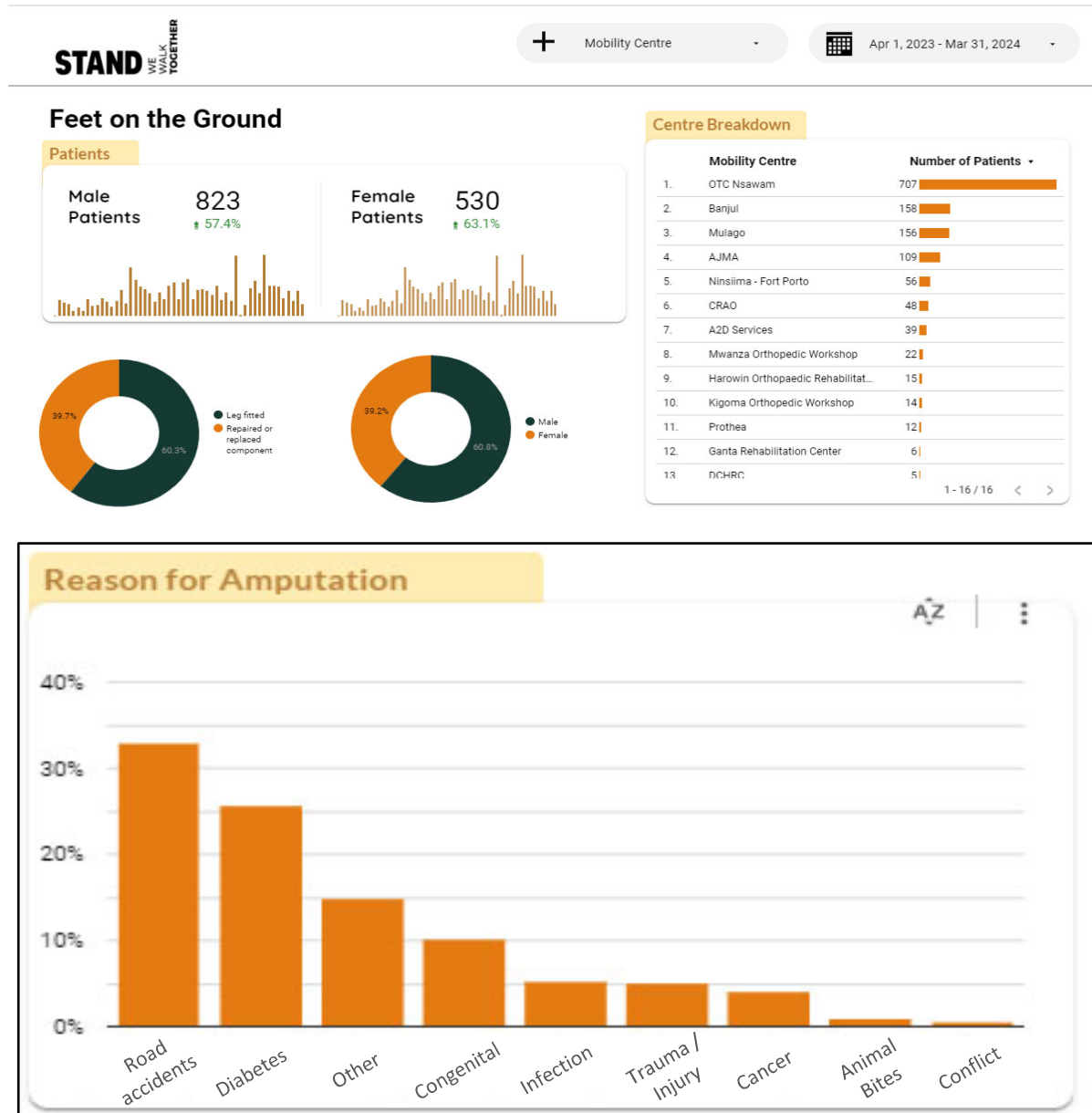
STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

Feet on the ground

This year we know of 1,353 people that benefited from a prosthetic leg made from components that we refurbished.



The majority of components were used by the OTC centre in Ghana, our largest partner by output. Overall, around 60% of patients were male, which aligns with global statistics showing men are more likely to undergo amputations than women. However, we are actively working to dismantle barriers that may prevent women from accessing prosthetic legs. Most amputations result from road accidents or diabetes. We have observed a rise in amputations due to diabetes, with anecdotal reports from partner organisations indicating this is becoming a significant burden for people and healthcare systems.

STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

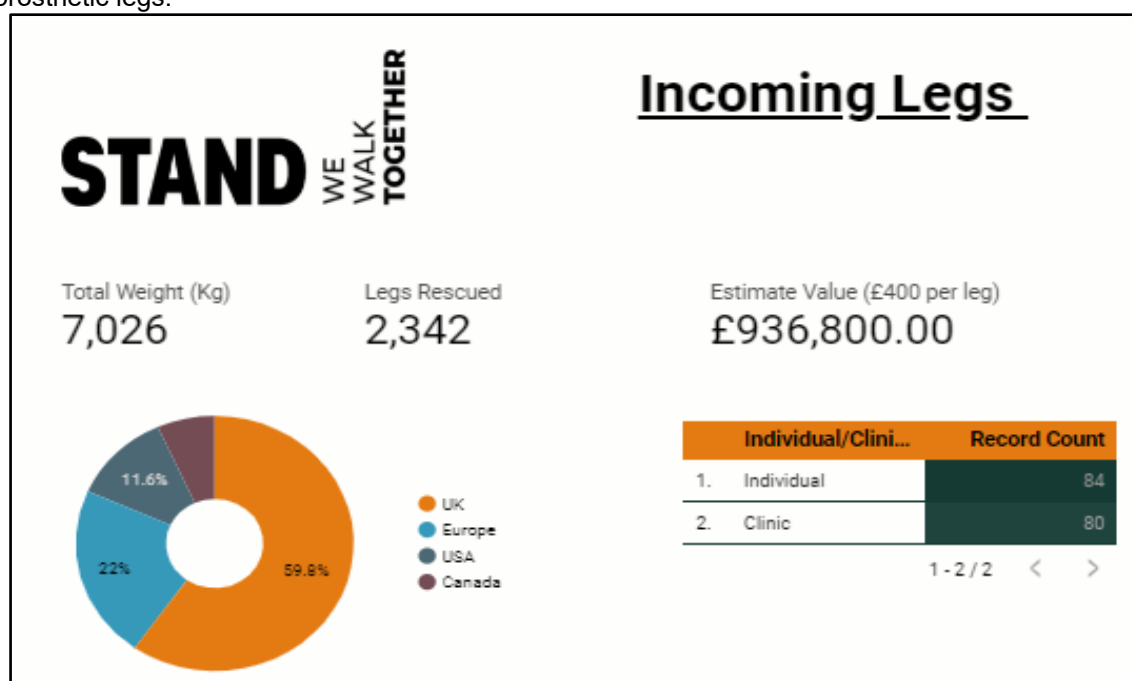
We are currently shipping more legs than are being fitted. This is due to several factors: rehab centres must maintain stock of various sizes and types of prosthetic components to best match patients, and some centres are slow to adopt our data capture methods due to training and local tech and internet issues. Over the next few years, as centres build their stock and improve their use of technology, we expect the shipping and 'feet on the ground' figures to become more balanced.

Rescuing legs

Each year, numerous prosthetic limbs find their way into landfills as a result of being outgrown, replaced, or the demise of their owners. Notably, most of these discarded limbs still possess components that can be repurposed.

From 2014 onwards, we have successfully gathered and recycled a total of 17,377 prosthetic legs, procuring them from rehabilitation centers, funeral homes, and individuals throughout the UK, Europe, Canada, and the United States.

During the period from 1 April 2023 to 31 March 2024, we managed to salvage and recycle 2,342 prosthetic legs.



Dismantling legs

A significant number of prosthetic legs obtained from mobility centres arrive already disassembled by clinical professionals. For the remaining intact limbs, volunteer groups of retired gentlemen work to break them down into components. These efforts are facilitated by Men's Sheds, a global charity that establishes communal spaces for men to interact, communicate, and engage in creative endeavours. Involving retired men in such practical tasks aids in alleviating loneliness and social isolation.

Through our partnership with Men's Sheds, over 2,350 prosthetic legs have been successfully dismantled, 120 of which were this year.

STAND (formerly Legs 4 Africa)

Report of the trustees

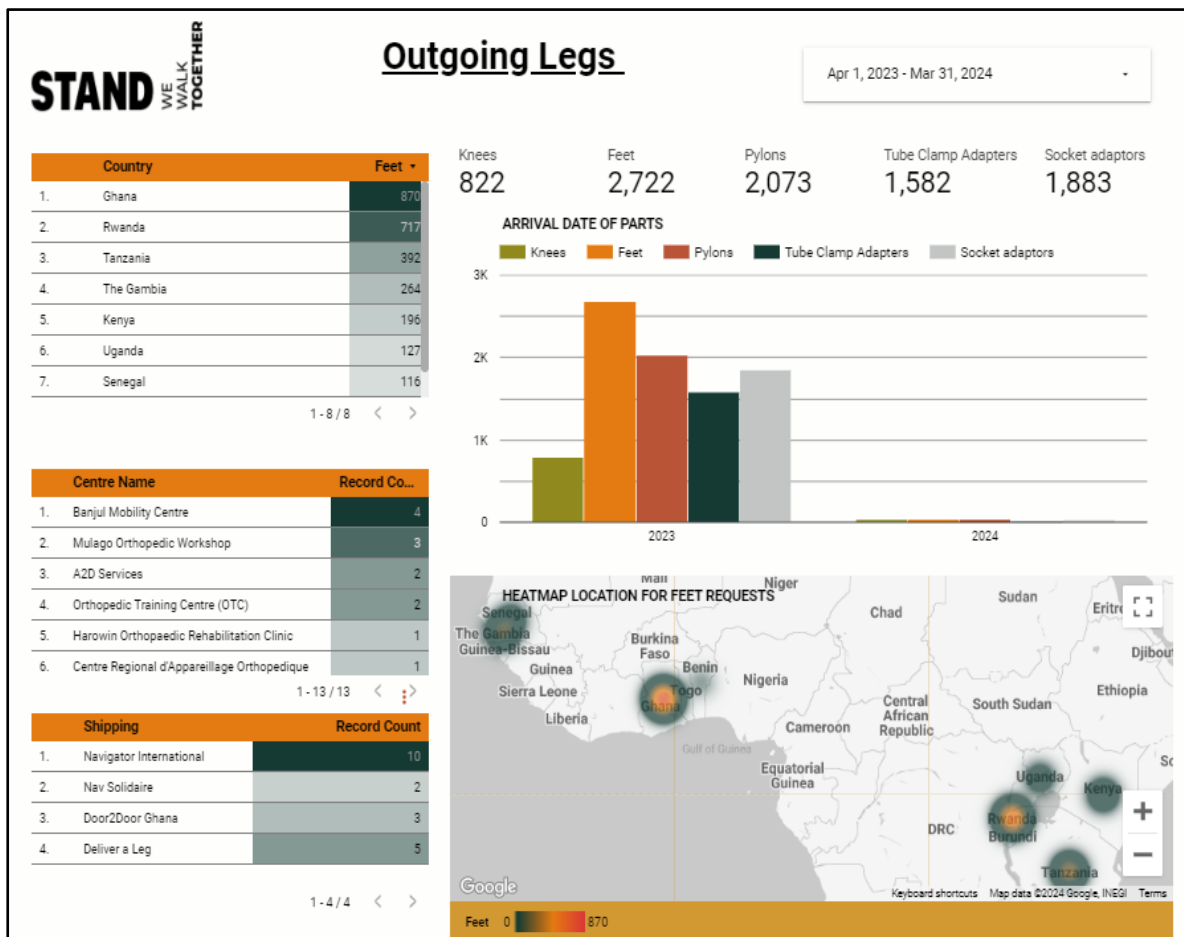
For the year ended 31 March 2024

Shipping legs

Once the parts are ready for delivery we box, barrel or palletise them up and send them out to our clinic network across sub-Saharan Africa. We are currently partnered with 13 rehabilitation centres across eight countries. Some strategic delivery partnerships enable us to ensure maximum coverage across the country and swift delivery, whereby we deliver parts to a central hub who are responsible for forwarding them to the participating centres across the country.

Once the components have arrived, prosthetists at the centres use them to build or repair prosthetic limbs for people who otherwise may never walk again.

This year we shipped enough parts to build at most 2,722 prosthetic legs.



Research and development

Working with a diverse range of NGOs, researchers, enterprises and other organisations, we have developed a localised manufacturing programme. This year we have worked with Tanzania Training Centre for Orthopaedic Technologists (TATCOT) in Tanzania to run the second clinical trial of a low-cost, low-resource energy storing foot which is finishing the testing phase of 50 patients in June. The idea of this device is to allow a surplus of high-quality feet to be produced in-country, and reduce the dependency on STAND donations. This is accompanied with relationship and network building with other manufacturers and researchers with the aim of working in consortium to produce the components for entire prosthetic legs in our project countries, at an affordable cost - increasing accessibility and sustainability.

STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

By establishing local production facilities that utilise innovative, low-cost technologies such as 3D printing and materials like banana leaves, the project aims to drastically reduce the cost of prosthetic limbs. STAND's manufacturing project is proposing a collaborative and co-created approach to prosthetic provision. By developing local ownership and production, enhanced by skill-sharing and collaborative innovation, we are hoping to reduce dependency on aid whilst building up the P&O network.

Improving services

This part of our work focuses on two main areas:

- Improving equipment and facilities at mobility centres across sub-Saharan Africa; and
- Improving services for females and improving access to training opportunities for people working in the prosthetics and orthotics sector.

Through working closely with in-country prosthetists and technicians, we have learnt that many of the centres we work with need assistance to purchase some equipment to enable them to provide a high-quality service, as well as to increase their scope through conducting activities like outreach visits.

Improving equipment and facilities

Our focus on equitable partnerships across Clinical and Community partners has increased our understanding of the needs of each orthopaedic workshop, measuring our impact by working towards mutually agreed goals for the workshop's development, towards which we can allocate funding in the most impactful way.

This year we have funded:

- Fuel and expenses for outreach visits in one country;
- Polypropylene and other socket-making materials in four countries;
- One suction machine; and
- Extra phone data for 1 orthopedic team to conduct administration effectively.

Improving access to training

In sub-Saharan Africa, there are multiple barriers to access to quality rehabilitation services and assistive technology, and one of the main issues identified by the development sector is the lack of qualified professionals in prosthetics and orthotics (P&O). Furthermore, the P&O sector is hugely male-dominated and according to some, this can result in fewer females with limb differences accessing services as they are reluctant to go through the potentially invasive procedures with a male prosthetist.

This project has undergone multiple evolutions to meet the needs of our stakeholders and properly address the problems that exist, and now has three main elements:

- To ensure existing cohorts have the skills and qualifications they need to be employed in the industry in their home country;
- To ensure existing clinical partners have the human resources to meet the need of their communities (especially where the availability of prosthetic components has increased workload); and
- To enable all existing clinical partners to engage with ongoing professional development so that their skills are kept up to date with new methodologies and human resource changes in their places of work.

STAND (formerly Legs 4 Africa)

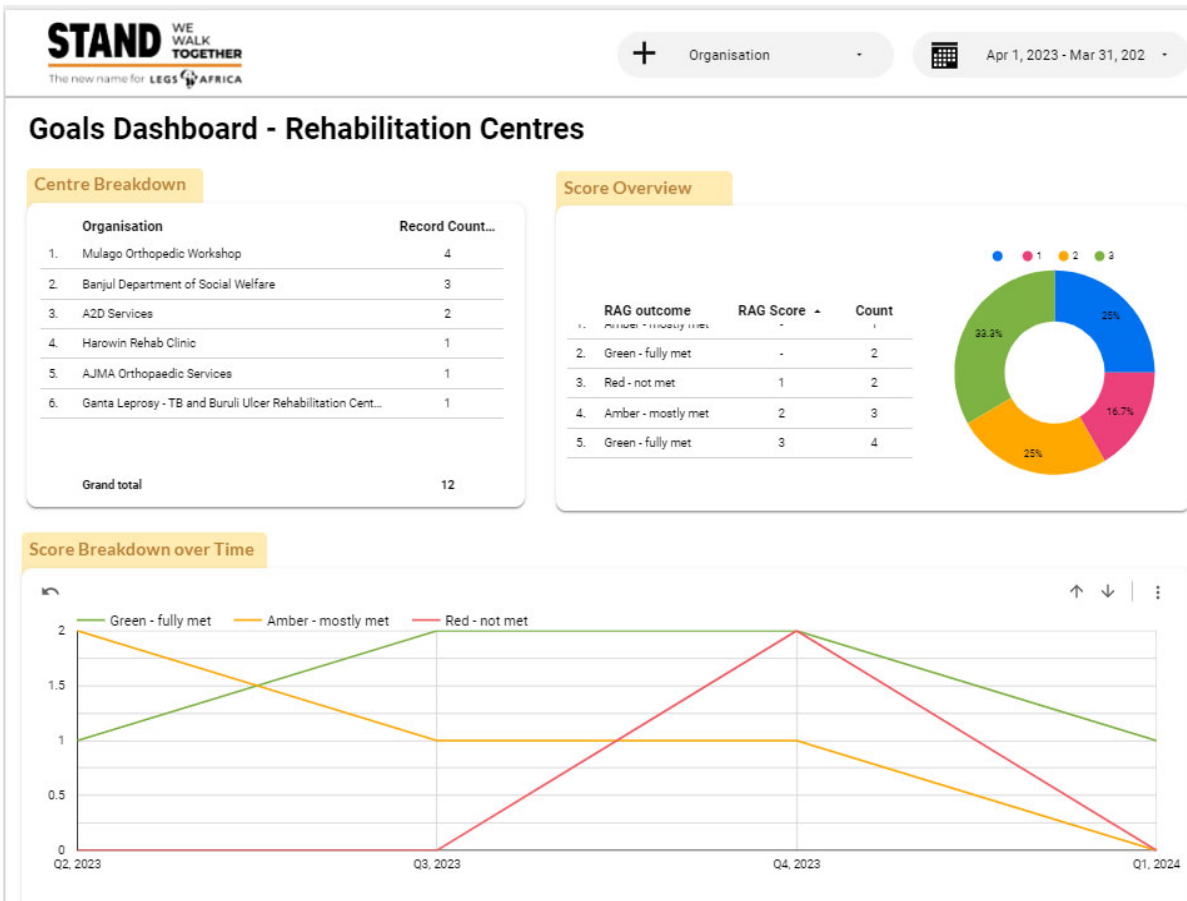
Report of the trustees

For the year ended 31 March 2024

In the last year, for our previous cohorts of female trainees, we have continued our commitment to their success in their new careers by funding their study towards a blended-learning one-year Certificate Course in Lower Limb Orthotics at TATCOT in response to direct feedback about the limitations of solely learning about prosthetics. Cohort 1 have completed the online training and Winnie, Molline and Ophia have reunited at TATCOT for the practical training. At the National Rehabilitation Centre in The Gambia, we have provided funds for Oumie Jallow to study towards her missing school science subjects so that she has all the necessary grades for further professional training. We have also offered the same opportunity for one of our long-time female apprentices, Adama Bah.

Also at the National Rehabilitation Centre, we have been working towards professionalisation and succession planning for Gabriel Jarjue who will be retiring in the next few years. The training programme has funded consultancy visits by Longini Basili Mtalo of TATCOT to provide his professional recommendations on human resource needs for us to respond to - one such action has been to send Morrow Fofana to TATCOT for a 3-month short course in transtibial prosthetics to increase his skillset.

Finally, Brandy Susukpor has reached the end of her two-year certificate in Orthopedic Technology at the Br. Tarcisius Prosthetics and Orthotics Training College in Ghana. While she awaits her licensing exams in November, she is undertaking a placement at the National Prosthetics and Orthotics Centre in Accra, whilst planning the combination of her new career with her emotional counselling work with STAND's peer-support team.



STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

Since 2022, we have been working with our clinical partners to set goals for the development of their orthopedic workshops to guide the purpose of the RCUP project funding. Mulago Orthopedic Workshop, for example, set a range of goals relating to the quality and functionality of their machines and infrastructure, as well as goals related to the number of people receiving legs at a further reduced cost through RCUP-funded endeavours such as materials provision and outreach trips.

Information Hub

The Information Hub is an online base for knowledge around prosthetics and orthotics (P&O) from both an amputee and clinician perspective. The number of users is growing, especially because it's optimised for phone screens and offers content in multiple local languages, particularly in Ghana. We expanded the Information Hub to include web-based audio resources in Hausa, Twi, Ga, and Ewe - the four major languages spoken in Ghana. This content, organised with local experts, covers key topics like stump bandaging, phantom limb pain, prosthesis care, and diabetes management. Our Peer-Support Team in Ghana shares this information through web links, audio, or phone conversations, bridging the gap in crucial rehabilitation knowledge. Additionally, PDF versions of the forms are being trialed in The Gambia by our Home Maintenance Team. Visit our Information Hub to learn more.

Improving wellbeing

We do this by improving access to physical and mental wellbeing services, and by collaborating with local amputee-led groups to ensure they have all the resources and knowledge they need to become self-sustaining, fully empowered organisations that meet the needs of people with limb differences in their community.

Care in the Community

Our care in the community initiatives in The Gambia are designed to ensure that amputees receive the support they need in their own environments, and they have helped 148 people directly this year. This year, we have added a wheelchair technician to our team of prosthetists, physios, counsellors, and technicians. Our expanded team now conducts trips to remote regions every two months to create and repair prosthetic limbs, engage with amputees, and provide much-needed support to individuals who would likely never have the financial means to travel all the way to the centre in Banjul.

In between these trips, a dedicated team of two travels around the Banjul and West Coast region to visit people in their homes. They repair assistive technology (such as prosthetic legs, wheelchairs, and crutches) on-site, provide physiotherapy exercises, and are trained in listening and supporting patients emotionally. These soft skills help to ensure that individuals feel supported and heard through empathetic communication, significantly enhancing their overall well-being. By bringing care directly to the community, the team make a significant difference in the lives of those who might otherwise be overlooked.

Peer support and counselling

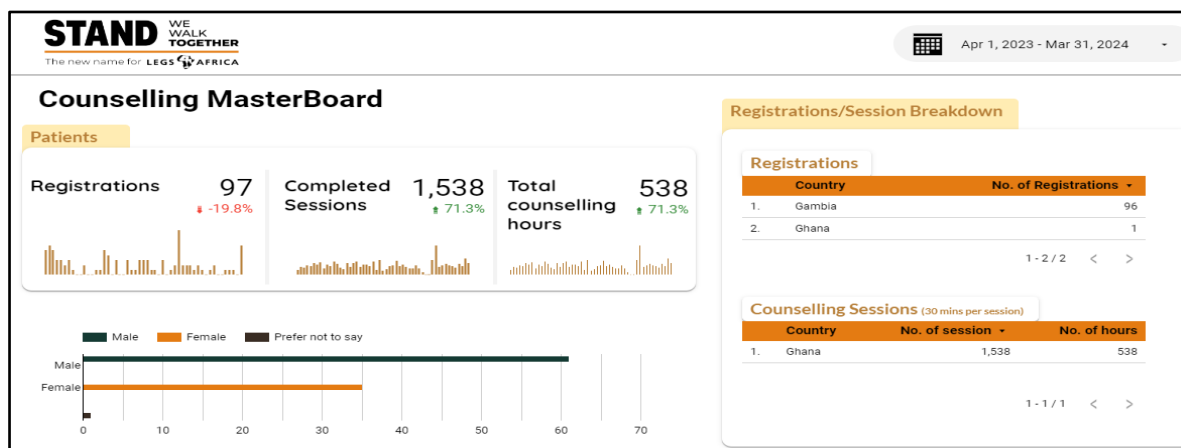
Amputation can lead to depression, anxiety, and PTSD. It is estimated that 66% of amputees develop a mental health disorder as a result of limb loss, and in countries like The Gambia, 80% of people will not receive any emotional or physical rehabilitation support. To ensure people can access the support they need, we have developed community outreach programmes that focus on providing vital emotional wellbeing services.

STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

In The Gambia and Ghana, teams of peer support workers and counsellors, who all have limb differences visit newly amputated patients or talk with them over the phone. They listen to how people are feeling and offer peer support and advice if necessary. We believe that the act of being heard is powerful enough for a change of mindset and can significantly reduce the incidence of depression or other mental health challenges that can occur post-amputation, especially if the person listening is also an amputee who has been through a similar experience.



Community Group Sustainability

Partnerships with local community groups have been pivotal in extending our reach and impact. This year, we have awarded sustainability grants to several organisations, aimed at helping them become self-sustaining and reducing their future reliance on our direct support. These grants are being used for various initiatives, including employing dedicated fundraisers and buying and renting out assets like football pitches.

Some of the organisations that have received these grants are investing in long-term projects that will generate ongoing revenue and support their operational costs. Others are scheduled to receive their grants later this year, and we look forward to seeing how these funds will empower them to build a more sustainable future. By supporting these groups, we are helping to create a network of resilient, self-sufficient organisations that can continue to provide vital services to amputees and their families for years to come.

Community Meetings

Regular community meetings play a crucial role in our strategy to foster a supportive environment for amputees. These meetings, held in both The Gambia and Ghana, provide a platform for individuals to share their experiences, seek advice, and build a sense of community. Over the past year, we have organised monthly meetings in various locations, which have been attended by over 200 amputees and their families.

These gatherings not only offer emotional support but also practical advice on healthcare, prosthetic maintenance, and rehabilitation exercises. Additionally, we have focused on key issues such as diabetes, physiotherapy, social stigma, and finding employment. The feedback from these meetings has been overwhelmingly positive, highlighting the importance of community in the journey towards recovery and well-being. By addressing these critical topics, we aim to equip amputees with the knowledge and support they need to lead fulfilling lives.

STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

Partner organisations

STAND currently work with the following partner organisations:

Rescuing legs

- 39 rehab clinic in the UK (NHS and private); and
- Nav' Solidaire (Collect limbs across Europe).

Delivering legs and providing support

- National Rehabilitation Centre, The Gambia;
- Orthopedic Training Centre, Ghana;
- Ganta Rehab Centre, Liberia;
- AJMA Orthopedic Services, Tanzania;
- Harowin Rehab Clinic, Tanzania;
- A2D Services, Benin;
- Mulago Hospital, Uganda;
- Mwanza Prosthetics and Orthotics Workshop, Tanzania;
- Maweni Regional Hospital, Tanzania;
- Desire Charitable Rehabilitation Hospital, Tanzania;
- Ugani/Prothea Clinic, Kenya;
- Knowledge for Change, Uganda; and
- Centre Regionale d'Appareillage Orthopedique, Ziguinchor, Senegal.

Training Provider partners

- Tanzania Training Centre for Orthopedic Technologists;
- Br. Tarcisius Prosthetics and Orthotics Training College, Ghana; and
- SwissAbility, Switzerland.

Community Limb-Difference Organisation Partners

- Amputee Self Help Network, Uganda;
- Federation of Ugandan Amputee Football Associations;
- Smiles of Hope, Ghana;
- The Gambia Amputee Football Association;
- The Gambia Amputee Association;
- Ladies Gambian Amputee Association;
- Global Foundation, Kenya; and
- Universal Lighthouse, Kenya.

Plans for future periods

At STAND, our future strategies are centred around enhancing stability, self-reliance, and support for our partnering organisations, as well as expanding our impact in providing quality prosthetic limbs.

- **Strengthening Partnerships:** We will continue to work closely with our partnering organisations to provide stability and foster self-reliance. This includes continuous professional development and career start access training to help them enhance their skills and capabilities.
- **Reducing Costs and Improving Quality:** One of our primary goals is to decrease the costs associated with prosthetic limbs while increasing their availability and maintaining high standards of quality. This will ensure that more individuals in need have access to these vital resources.
- **Expanding Peer Support:** We aim to increase the number of people in The Gambia and Ghana who receive peer support, recognising the importance of community and shared experiences in the rehabilitation process.

STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

- **Research and Development:** Our commitment to research will focus on developing affordable, appropriate, and accessible prosthetic leg technology. By innovating in this area, we hope to serve more individuals, particularly in the global south where the need is greatest. We acknowledge that the number of prosthetic limbs available for refurbishment is limited and will never fully meet the demand. Therefore, our research aims to bridge this gap, ensuring that prosthetic limbs are accessible to those who currently find them unaffordable, poor quality, and inaccessible.

These strategies underscore our dedication to improving the lives of those in need by providing reliable, high-quality prosthetic limbs and supporting the organisations that help deliver our mission. We believe that through these efforts, we can significantly increase the number of people we serve and enhance the overall effectiveness of our work.

Financial review and fundraising

Total income during the year amounted to £641,827 (2023: £597,332), including donations of £109,195 (2023: £79,116) and charitable activities of £531,641 (2023: £517,944).

Our income this year fell short of expectations, particularly in campaigns and regular gifts, likely due to the UK's cost of living crisis. This resulted in an overall loss for the year, as our expenditure exceeded income, reflecting our commitment to the budget despite lower funding. To address this, we hired a new fundraising manager. Despite the challenges, we had notable successes with our new corporate partners—MTC, Blatchfords, and Big 5 Search—who collectively contributed £39,508. This is a significant achievement, marking the first time we've received corporate donations of this scale.

STAND spent 70% of its expenditure on charitable activities, 8% on raising funds and 22% on support and governance. Significant costs in direct project spending included:

- £30,512 on bursaries, to bring more women with disabilities into the Prosthetics and Orthotics workforce;
- £33,895 on paying stipends and transport to in-country staff to deliver services such as counselling and peer support;
- £97,074 on organisational support, which means supporting our in-country partners to deliver their work to support local amputees and become sustainable entities in themselves;
- 29,231 on grants to develop and deliver a cost-effective, durable prosthetic foot (DC3) for amputees in developing countries
- £30,711 on shipping refurbished prosthetic leg components from UK to African mobility centres; and
- £14,175 on purchasing materials and components for the refurbishment of prosthetic limbs.

The net deficit in funds for the year to 31 March 2024 was £84,407 (2023: 74,130).

Reserves policy

The unrestricted reserves of the charity at the year-end were £70,087 (2023: £95,007).

The trustees review the reserves policy annually. The treasurer reviews the reserves position on a quarterly basis. We aim to hold unrestricted funds of around six months' core costs (£100,000-£120,000). These funds would be used as an emergency fund and at the trustees' discretion. The trustees are committed to building reserves to this level to mitigate risks around income shortfalls and periods of growth.

STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

Investments

Our investment policy prioritises long-term growth, capital preservation, and ethical considerations, guided by a balanced risk profile. Managed through Investec, our strategy focuses on low-cost, globally diversified investments, with a mix of equities for growth and fixed income for stability. We aim to invest in amounts over £55,000 for periods exceeding one year, balancing potential returns against associated costs. Ethical investing is central to our approach, excluding sectors that contradict our values. Liquidity is maintained to cover operational costs, which we plan to build from three to six months. The portfolio is reviewed annually by our Chief Executive Officer and Treasurer, with professional advice ensuring alignment with our objectives. Regular updates and an annual review are provided to the Board of Trustees for transparency and strategic oversight.

Grant making

We give some grants to community partners, in agreement with our own funders. These partners will be amputee-focused, and amputee-led community groups based in sub-Saharan Africa and closely align with our goals. We believe that local people with lived experience can deliver projects much better than ourselves.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable trust, registered with the Charity Commission on the 26 September 2014.

Board of trustees

Trustees are responsible for overseeing the governance of the organisation which includes finances, risk, safeguarding and providing a safe environment for its employees to work in. They also provide advice to the leadership team and management on many topics such as international relations, human resources, prosthetic technologies and risk management. The trustees and leadership team meet on a monthly basis.

Day to day management of the charity are delegated by the trustees to the CEO and founder, they provide regular reports to the trustees on performance and key results. The CEO and founder are supported by five full time employees and one part time employee.

Trustee recruitment

Trustees are recruited based on a skills assessment, considering candidate diversity and are appointed after an interview with two board members and a meeting with the chair and leadership team. A buddy system between a new recruit and an existing board member is used to settle them into the team, and to learn about the organisation and its processes.

Remuneration of key management personnel

Directors and managers are paid within a salary band and based on their responsibilities within that band. The bands are created on advice from a local risk management specialist, and taking account of a salary survey of small and medium UK charities conducted bi-annually.

STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

Risk management

Managing risks effectively is integral to the achievement of our vision. Structures are in place to ensure that key risks are identified and mitigated. The trustees are ultimately responsible for risk management and the effectiveness of internal control systems. Online forms and other mechanisms are available for anyone to raise concerns relating to safeguarding, fraud, whistleblowing or anything else. A risk register is maintained and reviewed regularly by the leadership team, project managers and trustees. Key risks include maintaining financial sustainability, catastrophic world events, and volatile political or social events in countries we work.

Public benefit statement

In planning and setting our activities the trustees have considered the Charity Commission's guidance on public benefit. We deliver public benefit by increasing the quality of life for individuals with limb differences in sub-Saharan Africa, without discrimination. This is done through:

- Assisting in the provision of low-cost options for prosthesis;
- Providing mobility centres with training, assets, knowledge and tools for a safe and productive environment;
- Safeguarding beneficiaries from harm;
- Funding and assisting limb-difference community support groups;
- Providing counselling and peer-support services to tackle trauma due to amputation and lifestyle change;
- Fund women to train in prosthetic technology to tackle the gender bias in prosthetics and orthotics; and
- Provide free, useful and accessible information to people with limb-difference, and people working in the sector.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

STAND (formerly Legs 4 Africa)

Report of the trustees

For the year ended 31 March 2024

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 22 August 2024 and signed on their behalf by



Stephen Whitlock - Chair of trustees

Independent examiner's report

To the trustees of

STAND (formerly Legs 4 Africa)

I report to the trustees on my examination of the accounts of STAND (formerly Legs 4 Africa) (the charity) for the year ended 31 March 2024, which are set out on pages 19 to 34.

Responsibilities and basis of report

As trustees of the charity 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

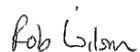
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides ad-hoc bookkeeping services to the charity. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.



Date: 22 August 2024

Robert Wilson FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

STAND (formerly Legs 4 Africa)**Statement of financial activities****For the year ended 31 March 2024**

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations	3	54,334	54,861	109,195	79,116
Charitable activities	4	508,141	23,500	531,641	517,944
Investments		-	991	991	272
Total income		562,475	79,352	641,827	597,332
Expenditure on:					
Raising funds		7,327	77,217	84,544	92,272
Charitable activities		649,224	-	649,224	579,190
Total expenditure	6	656,551	77,217	733,768	671,462
Net gains on investments	11	-	7,534	7,534	-
Net income / (expenditure)	8	(94,076)	9,669	(84,407)	(74,130)
Transfers between funds		34,589	(34,589)	-	-
Net movement in funds		(59,487)	(24,920)	(84,407)	(74,130)
Reconciliation of funds:					
Total funds brought forward		222,327	95,007	317,334	391,464
Total funds carried forward		162,840	70,087	232,927	317,334

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

STAND (formerly Legs 4 Africa)**Balance sheet****As at 31 March 2024**

	Note	£	2024 £	2023 £
Fixed assets				
Investments	11		<u>98,657</u>	<u>-</u>
Current assets				
Debtors	12	38,116		11,003
Cash at bank and in hand		<u>116,943</u>		<u>323,237</u>
		155,059		334,240
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>20,789</u>		<u>16,906</u>
Net current assets			<u>134,270</u>	<u>317,334</u>
Net assets	14		<u><u>232,927</u></u>	<u><u>317,334</u></u>
Funds	15			
Restricted funds			162,840	222,327
Unrestricted funds				
General funds			<u>70,087</u>	<u>95,007</u>
Total charity funds			<u><u>232,927</u></u>	<u><u>317,334</u></u>

Approved by the trustees on 22 August 2024 and signed on their behalf by



Stephen Whitlock - Chair of trustees

STAND (formerly Legs 4 Africa)**Statement of cash flows****For the year ended 31 March 2024**

	2024 £	2023 £
Cash used in operating activities:		
Net movement in funds	(84,407)	(74,130)
<i>Adjustments for:</i>		
Gains on investments	(7,534)	-
Dividends, interest and rents from investments	(991)	(272)
Increase in debtors	(27,113)	(7,603)
Increase in creditors	<u>3,883</u>	<u>11,126</u>
Net cash used in operating activities	<u>(116,162)</u>	<u>(70,879)</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	991	272
Purchase of investments	<u>(89,820)</u>	<u>-</u>
Net cash provided by investing activities	<u>(88,829)</u>	<u>272</u>
Decrease in cash and cash equivalents in the year	(204,991)	(70,607)
Cash and cash equivalents at the beginning of the year	<u>323,237</u>	<u>393,844</u>
Cash and cash equivalents at the end of the year	<u>118,246</u>	<u>323,237</u>
Analysis of cash and cash equivalents:		
Cash held in current accounts	116,943	323,237
Cash held in investment portfolio	<u>1,303</u>	<u>-</u>
	<u>118,246</u>	<u>323,237</u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

STAND (formerly Legs 4 Africa)

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STAND (formerly Legs 4 Africa) 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves, £70,087. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Donated stock

Donated items of stock for distribution are not included in the financial statements because the trustees consider it impractical to be able to assess the value of donated stocks reliably. The trustees are exploring different methods to identify a suitable cost valuation and hope to recognise the value of completed prosthetics in future years when suitable comparative information is available to recognise a change in accounting policy.

STAND (formerly Legs 4 Africa)

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Grants payable

Grants which have been authorised and paid are included as expenditure in the statement of financial activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year.

j) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff costs as follows:

	2024	2023
Raising funds	17.6%	15.0%
Charitable activities	82.4%	85.0%

k) Listed investments

Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year. Listed investments also includes cash and cash equivalents held for re-investment purposes.

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

STAND (formerly Legs 4 Africa)

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash held by the investment managers for the purposes of re-investment is included within listed investments on the balance sheet.

n) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

p) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

q) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

r) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key judgement applied in the preparation of these financial statements is in not recognising a value for donated stock (as described in note 1 (e) above).

STAND (formerly Legs 4 Africa)**Notes to the financial statements****For the year ended 31 March 2024****2. Prior period comparatives: statement of financial activities**

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations	21,341	57,775	79,116
Charitable activities	516,479	1,465	517,944
Investments	-	272	272
Total income	537,820	59,512	597,332
Expenditure on:			
Raising funds	-	92,272	92,272
Charitable activities	514,156	65,034	579,190
Total expenditure	514,156	157,306	671,462
Net income and movement in funds	23,664	(97,794)	(74,130)

3. Income from donations

	Restricted £	Unrestricted £	2024 Total £
Individual donations	-	32,853	32,853
Corporate donations	43,000	1,508	44,508
Campaigns	11,084	-	11,084
Legacies	250	-	250
Gifts in kind*	-	20,500	20,500
Total donations	54,334	54,861	109,195

*Gifts in kind relate to services provided for rebrand consultancy and software subscriptions.

The trust has received substantial donations for used prosthetics. It has not been possible to measure the cost of this donated stock reliably so the income has not been recognised in line with the SORP.

STAND (formerly Legs 4 Africa)**Notes to the financial statements****For the year ended 31 March 2024****3. Income from donations (continued)****Prior period comparative**

	Restricted £	Unrestricted £	2023 Total £
Individual donations	-	52,860	52,860
Corporate donations	-	1,505	1,505
Campaigns	21,341	-	21,341
Gifts in kind	-	3,410	3,410
Total donations	21,341	57,775	79,116

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Grants > £5,000			
Private funder	399,993	-	399,993
The International Refugee Trust	40,770	-	40,770
The Dashlight Foundation	15,000	-	15,000
The Leeward Trust	10,000	-	10,000
The Brian Mercer Charitable Trust	10,000	-	10,000
James Tudor Foundation	5,000	-	5,000
The Rodger Raymond Charitable Trust	5,000	-	5,000
Grants < £5,000	22,378	23,500	45,878
Total income from charitable activities	508,141	23,500	531,641

STAND (formerly Legs 4 Africa)**Notes to the financial statements****For the year ended 31 March 2024**

4. Income from charitable activities (continued)**Prior period comparative**

	Restricted £	Unrestricted £	2023 Total £
Grants > £5,000			
Private funder	416,050	-	416,050
The Dashlight Foundation	15,000	-	15,000
The Brian Mercer Charitable Trust	10,000	-	10,000
UK Aid	9,014	-	9,014
The Gilbert Edgar Trust	6,667	-	6,667
The Guy Fawkes Charitable Trust	6,000	-	6,000
The Emite Charitable Foundation	5,508	-	5,508
Grants < £5,000	<u>48,240</u>	<u>1,465</u>	<u>49,705</u>
Total income from charitable activities	<u>516,479</u>	<u>1,465</u>	<u>517,944</u>

5. Government grants

The charity receives government grants, defined as funding from UK Aid to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £nil (2023: £9,014).

STAND (formerly Legs 4 Africa)

Notes to the financial statements

For the year ended 31 March 2024

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Project costs	-	142,132	-	142,132
In country staff costs	-	33,895	-	33,895
Grants payable (note 7)	-	126,278	-	126,278
Student bursaries	-	30,512	-	30,512
Staff costs (note 9)	36,191	169,647	98,998	304,836
Other staff costs	-	-	7,178	7,178
Fundraising and communication costs	20,040	-	-	20,040
Office and running costs	-	-	22,196	22,196
Travel and subsistence	-	12,804	3,389	16,193
Consultancy	-	1,236	23,145	24,381
Audit and accountancy fees	-	-	6,127	6,127
Sub-total	56,231	516,504	161,033	733,768
Allocation of support and governance costs	28,313	132,720	(161,033)	-
Total expenditure	84,544	649,224	-	733,768

Total governance costs were £3,662 (2023: £3,240)

STAND (formerly Legs 4 Africa)**Notes to the financial statements****For the year ended 31 March 2024****6. Total expenditure (continued)****Prior period comparative**

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Project costs	-	89,836	-	89,836
In country staff costs	-	28,656	-	28,656
Grants payable (note 7)	-	85,649	-	85,649
Student bursaries	-	43,377	-	43,377
Staff costs (note 9)	30,142	170,219	56,386	256,747
Other staff costs	-	-	30,910	30,910
Fundraising and communication costs	41,962	-	-	41,962
Office and running costs	-	-	28,611	28,611
Travel and subsistence	-	39,129	4,281	43,410
Consultancy	-	8,430	8,892	17,322
Audit and accountancy fees	-	-	4,982	4,982
Sub-total	72,104	465,296	134,062	671,462
Allocation of support and governance costs	20,168	113,894	(134,062)	-
Total expenditure	<u>92,272</u>	<u>579,190</u>	<u>-</u>	<u>671,462</u>

STAND (formerly Legs 4 Africa)**Notes to the financial statements****For the year ended 31 March 2024****7. Grants payable**

During the year, 36 (2023: 32) grants were awarded to 15 institutions (2023: 15) for organisational support for partner organisations and durable prosthetic foot research.

	2024 £	2023 £
Grants to organisations		
<u>Organisation support</u>		
Amputee Self Help Network	11,806	12,507
Federation for Ugandan Amputee Football Associations	-	10,347
Gambia Amputee Football Team	6,957	5,360
Global Foundation Community Based Organisation	10,787	6,510
Mulago National Referral Hospital	-	7,771
Nav Solidair	20,105	13,667
Smiles of Hope	15,606	5,252
Universal Lighthouse	11,250	9,185
Grants < £5,000	<u>20,536</u>	<u>15,050</u>
	<u>97,047</u>	<u>85,649</u>
<u>Durable prosthetic foot research</u>		
Tanzania Training Centre for Orthopaedic Technologists	20,790	-
Good Samaritan Foundation	<u>8,441</u>	<u>-</u>
	<u>29,231</u>	<u>-</u>
Total grants payable	<u><u>126,278</u></u>	<u><u>85,649</u></u>

8. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	242	Nil
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination	2,850	2,700
▪ Other services	<u>75</u>	<u>690</u>

During the year, two trustees (2023: none) were reimbursed for travel costs.

STAND (formerly Legs 4 Africa)

Notes to the financial statements

For the year ended 31 March 2024

9. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	272,892	226,835
Social security costs	21,557	21,361
Pension costs	10,387	8,551
	<u>304,836</u>	<u>256,747</u>

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity comprise the trustees, founder and chief executive officer. The total employee benefits of the key management personnel were £116,629 (2023: £97,114).

	2024 No.	2023 No.
Average head count	<u>8.3</u>	<u>7.8</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Investments

	2024 £	2023 £
Market value at 1 April 2023	-	-
Additions	89,820	-
Net gains / losses on investments	<u>7,534</u>	<u>-</u>
Market value at 31 March 2024	97,354	-
Cash held pending reinvestment	<u>1,303</u>	<u>-</u>
Total investments	<u>98,657</u>	<u>-</u>
Investments comprise:		
Listed investments	97,354	-
Cash and cash equivalents	<u>1,303</u>	<u>-</u>
Total investments	<u>98,657</u>	<u>-</u>

STAND (formerly Legs 4 Africa)**Notes to the financial statements****For the year ended 31 March 2024****12. Debtors**

	2024	2023
	£	£
Accrued income and prepayments	38,086	11,003
Other debtors	30	-
	<u>38,116</u>	<u>11,003</u>

13. Creditors: amounts due within 1 year

	2024	2023
	£	£
Trade creditors	924	-
Accruals	10,585	8,673
Other taxation and social security	9,280	8,233
	<u>20,789</u>	<u>16,906</u>

14. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Fixed assets	-	98,657	98,657
Current assets	162,840	(7,781)	155,059
Current liabilities	-	(20,789)	(20,789)
Net assets at 31 March 2024	<u>162,840</u>	<u>70,087</u>	<u>232,927</u>

Prior year comparative

	Restricted funds £	General funds £	Total funds £
Current assets	222,327	111,913	334,240
Current liabilities	-	(16,906)	(16,906)
Net assets at 31 March 2023	<u>222,327</u>	<u>95,007</u>	<u>317,334</u>

STAND (formerly Legs 4 Africa)**Notes to the financial statements****For the year ended 31 March 2024****15. Movements in funds**

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Gains £	At 31 March 2024 £
Restricted funds						
Community groups	23,311	113,781	(137,092)	-	-	-
Leg resources	17,526	84,628	(136,743)	34,589	-	-
Rehabilitation centre	55,692	92,391	(85,410)	-	-	62,673
Peer support and counselling	83,464	109,309	(174,209)	-	-	18,564
Training	42,334	121,596	(82,327)	-	-	81,603
Manufacturing research	-	40,770	(40,770)	-	-	-
Total restricted funds	<u>222,327</u>	<u>562,475</u>	<u>(656,551)</u>	<u>34,589</u>	<u>-</u>	<u>162,840</u>
Unrestricted funds						
General funds	<u>95,007</u>	<u>79,352</u>	<u>(77,217)</u>	<u>(34,589)</u>	<u>7,534</u>	<u>70,087</u>
Total funds	<u><u>317,334</u></u>	<u><u>641,827</u></u>	<u><u>(733,768)</u></u>	<u><u>-</u></u>	<u><u>7,534</u></u>	<u><u>232,927</u></u>

Purposes of restricted funds

Community groups	Supporting amputee-led and amputee-focused community groups in sub-Saharan Africa to provide peer support networks, football leagues, microfinance opportunities, and entrepreneurial training for enhanced social inclusion, economic empowerment, and health.
Leg resources	The Recycling Legs Project collects used prostheses from Europe, the USA, and Canada, dismantles and refurbishes them, then distributes them to partner clinics in Africa to restore mobility and foster independence for people lacking access to prosthetic limbs.
Rehabilitation centre	Addressing the shortage of orthopaedic workshops and rehab centres, this project provides annual funding to partner rehabilitation centres, enabling them to upgrade infrastructure, repair or acquire new machines, increase service scope, and conduct rural outreach for prosthesis repairs.
Peer support and counselling	This initiative improves access to mental health support and essential post-amputation information in Gambia and Ghana. It offers emotional support and counselling through phone calls, hospital visits, home visits, and community meetings, addressing the lack of mental health services and critical recovery information.
Training	This initiative addresses workforce capacity gaps in prosthetics and orthotics access, with a focus on training and empowering women. Recognising the value of lived experience, it collaborates with partner rehabilitation centres to improve knowledge and services, aiming to enhance the care and healthcare experience for female amputees in East and West Africa.

STAND (formerly Legs 4 Africa)**Notes to the financial statements****For the year ended 31 March 2024****15. Movements in funds (continued)****Purposes of restricted funds (continued)**

Manufacturing research The projects primary objective is to develop and deliver a cost-effective, durable prosthetic foot (DC3) for amputees in developing countries. The DC3 Prosthetics Pilot Project seeks to bridge the affordability gap faced by amputees in these regions, promoting self-sustainability and improving their quality of life.

Transfers between funds

Transfers between funds show a transfer from unrestricted to offset a shortfall in funding.

Prior period comparative (restated)

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
Community Groups	15,906	113,940	(106,535)	-	23,311
Leg resources	54,077	89,415	(125,966)	-	17,526
Rehabilitation Centre	41,932	102,300	(88,540)	-	55,692
Peer support and counselling	81,780	125,315	(123,631)	-	83,464
Training	4,968	106,850	(69,484)	-	42,334
Total restricted funds	198,663	537,820	(514,156)	-	222,327
Unrestricted funds					
<i>Designated funds:</i>					
Community groups	12,000	-	(2,564)	(9,436)	-
Staff growth	31,200	-	(31,200)	-	-
<i>Total designated funds</i>	43,200	-	(33,764)	(9,436)	-
General funds	149,601	59,512	(123,542)	9,436	95,007
Total unrestricted funds	192,801	59,512	(157,306)	-	95,007
Total funds	391,464	597,332	(671,462)	-	317,334

The prior year figures were restated to show comparable information by activity rather funder in line with the disclosure this year.

16. Related party transactions

There were no related party transactions in the current or prior period.

STAND

England & Wales - Charity number 1158697

Accounts

Charity no. 1158697



Legs 4 Africa
Report and Unaudited Financial
Statements
31 March 2023

Legs 4 Africa

Reference and administrative details

For the year ended 31 March 2023

Charity number	1158697																
Registered office and operational address	Ferndale House Mill Hill Road Arnesby Leicester LE8 5WG																
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Reena Agarwal</td><td>(resigned 23 January 2023)</td></tr><tr><td>Alexander Emenike</td><td>(resigned 16 August 2022)</td></tr><tr><td>John De Ritter</td><td>(appointed 1 June 2022)</td></tr><tr><td>Samantha Gibson</td><td></td></tr><tr><td>Richard Hibbert</td><td>(resigned 24 May 2022)</td></tr><tr><td>Cleavon Tate</td><td>(appointed 14 November 2022)</td></tr><tr><td>Stephen Whitlock</td><td>(appointed 1 June 2022)</td></tr><tr><td>Rebecca Yearworth</td><td></td></tr></table>	Reena Agarwal	(resigned 23 January 2023)	Alexander Emenike	(resigned 16 August 2022)	John De Ritter	(appointed 1 June 2022)	Samantha Gibson		Richard Hibbert	(resigned 24 May 2022)	Cleavon Tate	(appointed 14 November 2022)	Stephen Whitlock	(appointed 1 June 2022)	Rebecca Yearworth	
Reena Agarwal	(resigned 23 January 2023)																
Alexander Emenike	(resigned 16 August 2022)																
John De Ritter	(appointed 1 June 2022)																
Samantha Gibson																	
Richard Hibbert	(resigned 24 May 2022)																
Cleavon Tate	(appointed 14 November 2022)																
Stephen Whitlock	(appointed 1 June 2022)																
Rebecca Yearworth																	
Senior management	Phil Tunstall (Chief Executive Officer) Tom Williams (Founder / Technical Director)																
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																
Bankers	Barclays Bank Plc Leicester LE87 2BB																

Legs 4 Africa

Message from the director

For the year ended 31 March 2023

Another year has passed, and once again, we find ourselves looking back and taking stock of our achievements, our hurdles, and the path we have navigated together.

At Legs4Africa, our purpose has always been to support those in need of affordable and accessible prosthetics in sub-Saharan Africa. It is a mission that is close to our hearts, and every year, we take strides to make this a reality.

In the past year, we have seen significant progress. Our team has managed to salvage and reuse 2,518 prosthetic limbs, and successfully shipped 2,175. A figure that, frankly, astounds us when we consider the intricacies and obstacles we faced along the way. However, the real measure of our success is the people whose lives have been improved, and with over 700 legs fitted on people, and over 700 people attending peer support and counselling services we have been filled with stories of resilience, adaptability and joy.

In our pursuit to improve lives, we've had to redefine our partnerships and collaborations. Some have been challenging, and we had to make hard decisions. But these challenges have led us to focus our energy on collaborations where impact can be measured and future growth is a possibility. It's not just about the numbers, but also the relationships we cultivate.

Looking forward, we're eager to delve deeper into our initiatives for creating more affordable prosthetics. We've found some promising solutions, and we're keen on testing and trialling new types of feet and sockets. The ultimate aim? To go beyond the annual capacity of 2,000 people we can help with our recycled components and provide an affordable prosthetic leg solution to the hundreds of thousands of people that cannot afford one.

One of the highlights of the past year was a trip to Tanzania, where we saw firsthand the incredible work of Maurice Rondo at AJMA Orthopaedic. Despite working with a budget, Maurice is running a highly productive mobility centre. His efforts to keep prosthetics affordable and provide holistic rehabilitation services to patients are commendable. This year, we aim to support Maurice in expanding his workshop, double his patient outreach, and make his business sustainable so it is future-proof.

We look towards the new financial year with a sense of anticipation. We carry forward the lessons learned and the inspiration drawn from individuals like Maurice. It's a challenging journey, but one we're proud to embark upon, alongside our partners, supporters, and the communities we serve. Thank you for being an integral part of this journey, for sharing our vision, and for your continued support.

Phil Tunstall - Managing Director

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023



Vision, mission and values illustration

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

Vision: Affordable rehabilitation for amputees across sub-Saharan Africa.

Mission: To help people with limb difference live independently, through the provision of prosthetic legs along with physical and emotional rehabilitation.

The charity has three main aims:

- We **improve access to recycled prosthetic legs** because everyone should have the opportunity to walk, work and dance again, at an affordable price;
- We **improve services** because everyone should have access to good quality facilities, training opportunities and comfortable care; and
- We **improve the well-being of people with limb differences** because everyone should have access to the support they need to get back on their feet.

The projects and aims address these United Nations Sustainability Goals:

- SDG1 - No Poverty;
- SDG 3 - Good Health and Wellbeing;
- SDG 5 - Achieve gender equality and empower all women and girls;
- SDG 8 - Decent work and Economic Growth;
- SDG 9 - Industry, Innovation and Infrastructure;
- SDG 10 - Reduced Inequalities; and
- SDG 12 - Responsible Consumption and Production.

Improving access to recycled prosthetic legs

Across most of the world, prosthetic legs can't be reused so they end up in landfills. Meanwhile, in sub-Saharan Africa, 5.7 million people are in need of a limb to help them live independent lives. Legs4Africa is the charity aiming to change this imbalance.

We collect unwanted legs, dismantle them and then ship the serviced components to mobility centres across seven countries in sub-Saharan Africa.

Rescuing legs

Each year, numerous prosthetic limbs find their way into landfills as a result of being outgrown, replaced, or the demise of their owners. Notably, most of these discarded limbs still possess components that can be repurposed.

From 2014 onwards, we have successfully gathered and recycled a total of 15,215 prosthetic legs, procuring them from mobility centers, funeral homes, and individuals throughout Europe, Australia, Canada, and the United States.

During the period from 1 April 2022 to 31 March 2023, we managed to salvage and recycle an impressive 2,518 prosthetic legs.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

Dismantling legs

A significant number of prosthetic legs obtained from mobility centres arrive already disassembled by clinical professionals. For the remaining intact limbs, volunteer groups of retired gentlemen work to break them down into components. These efforts are facilitated by Men's Sheds, a global charity that establishes communal spaces for men to interact, communicate, and engage in creative endeavours. Involving retired men in such practical tasks aids in alleviating loneliness and social isolation.

Through our partnership with Men's Sheds, over 2,218 prosthetic legs have been successfully dismantled.

Shipping legs

Once the parts are ready for delivery we box, barrel or palletise them up and send them out to our clinic network across sub-Saharan Africa. We are currently partnered with 11 mobility centres across 8 countries, as well as two strategic distribution partnerships: SwissLimbs in Tanzania and Ugani in Kenya. These strategic partnerships also enable us to ensure maximum coverage across the country and swift delivery, whereby we deliver parts to a central hub who are responsible for forwarding them to the participating centres across the country, and maintaining these relationships for effective data collection and transparency.

Once the components have arrived, prosthetists at the centres use them to build or repair prosthetic limbs for people who otherwise may never walk again.

This year we shipped 2,175 legs, and at least 721 people were fitted for a limb from our African partnering mobility centres.

Improving services

This part of our work focuses on two main areas:

- Improving equipment and facilities at mobility centres across sub-Saharan Africa; and
- Improving services for females and improving access to training opportunities for people working in the prosthetics and orthotics sector.

Through working closely with in-country prosthetists and technicians, we have learnt that many of the centres we work with need assistance to purchase some equipment to enable them to provide a high-quality service, as well as to increase their scope through conducting activities like outreach visits.

Improving equipment and facilities

Our focus on equitable partnerships across Clinical and Community partners has increased our understanding of the needs of each orthopaedic workshop, measuring our impact by working towards mutually agreed goals for the workshop's development, towards which we can allocate funding in the most impactful way.

This year we have funded:

- Three computers, two laptops and a printer;
- Socket materials including sheets of PPP for 3 workshops;
- Mobile data for 1 orthopaedic team;
- One suction machine;
- One jigsaw;
- One drill press;
- One welding machine;

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

- One air compressor;
- Table vices;
- One set of orthopaedic shoes models;
- Repair of one workshop roof;
- Repair of drainage system for one workshop;
- Repair and servicing of various machines for one workshop;
- Conversion of 1 disused space into accommodation for interns;
- Expenses for two outreach trips
- Two radio appearances to increase publicity; and
- Customs clearance for 1 new oven.

These improvements have been made across 6 workshops in 5 countries, to a total amount of £30,622.

Improving access to training

In sub-Saharan Africa, there are multiple barriers to access to quality rehabilitation services and assistive technology, and one of the main issues identified by the development sector is the lack of qualified professionals in prosthetics and orthotics. Furthermore, the P&O sector is hugely male-dominated and according to some, this can result in fewer females with limb differences accessing services as they are reluctant to go through the potentially invasive procedures with a male prosthetist.

Following feedback and evaluation of the previous two cohorts who received scholarships to train for a Certificate in Lower Limb Prosthetic Technology at the Tanzania Training Centre for Orthopaedic Technologists, we have deemed it necessary to provide scholarships for training within the contexts where we are already working, so that we can fully understand the needs of each individual and what qualification is needed by the workshop who will be employing them. And while we still want to provide opportunities for women, and particularly women with limb differences, to enter the industry, we also want to respond to the identified need of our clinical partners for their existing team to have access to continued professional development.

Also within our work in The Gambia, we have sponsored our two female apprentices, Hawa and Adamah, to receive counselling training to add to their skill set and improve the quality of care they can provide to their patients, as well as providing a valuable boost to their qualifications.

Improving wellbeing

We do this by improving access to physical and mental wellbeing services, and by collaborating with local amputee-led groups to ensure they have all the resources and knowledge they need to become self-sustaining, fully empowered organisations that meet the needs of people with limb differences in their community.

Physical and mental wellbeing

When Legs4Africa started, we focused on collecting and sending prosthetic components to clinics in sub-Saharan Africa but quickly realised how much more people need in order to get through the trauma of limb loss.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

Amputation can lead to depression, anxiety and PTSD. It is estimated that 66% of amputees develop a mental health disorder as a result of limb loss and in countries like The Gambia, 80% of people will not receive any emotional or physical rehabilitation support.

To ensure even people in hard-to-reach areas can access the support they need we have developed community outreach programmes that focus on providing vital emotional wellbeing services as well as physical outreach care.

Over this financial year, we trained 4 people in Ghana and The Gambia in peer counselling and mental health awareness.

Our teams visit amputees in the community to check on their well-being, make basic improvements to their legs, and provide physiotherapy and advice on exercises and healthcare. We've also organised a series of community rehabilitation meetings and symposiums to provide those experiencing limb differences with a space in which they can learn and share together about their condition.

Community partnerships

To further enhance the well-being of people with limb loss in the community, we must work alongside local amputee-led organisations across sub-Saharan Africa, to help them to grow and become self-sustaining. These groups hold huge importance as they not only provide amputees with a safe space to work through trauma and build relationships, but they also advocate for disability rights and help fight stigma.

We support these organisations in identifying where they need external support and where they can use existing capacities to implement projects with and to benefit their local amputee communities. We do this by applying a newly developed partnership planning framework and a series of core project planning tools.

Currently, we are working with the following organisations:

- The Ladies Gambian Amputee Association (LGAA);
- Amputee Self Help Network, Uganda (ASNU);
- Smiles of Hope, Ghana;
- The Gambia Amputee Football Team (GAFT);
- Federation of Ugandan Amputee Football Associations (FUAFA) - in the benefits realisation phase;
- Global Foundation (Kenya); and
- Universal Lighthouse (Kenya).

This year we estimate that about 700 people have access to, or have benefitted from an amputee-focused community group.

Strategies for achieving aims and objectives

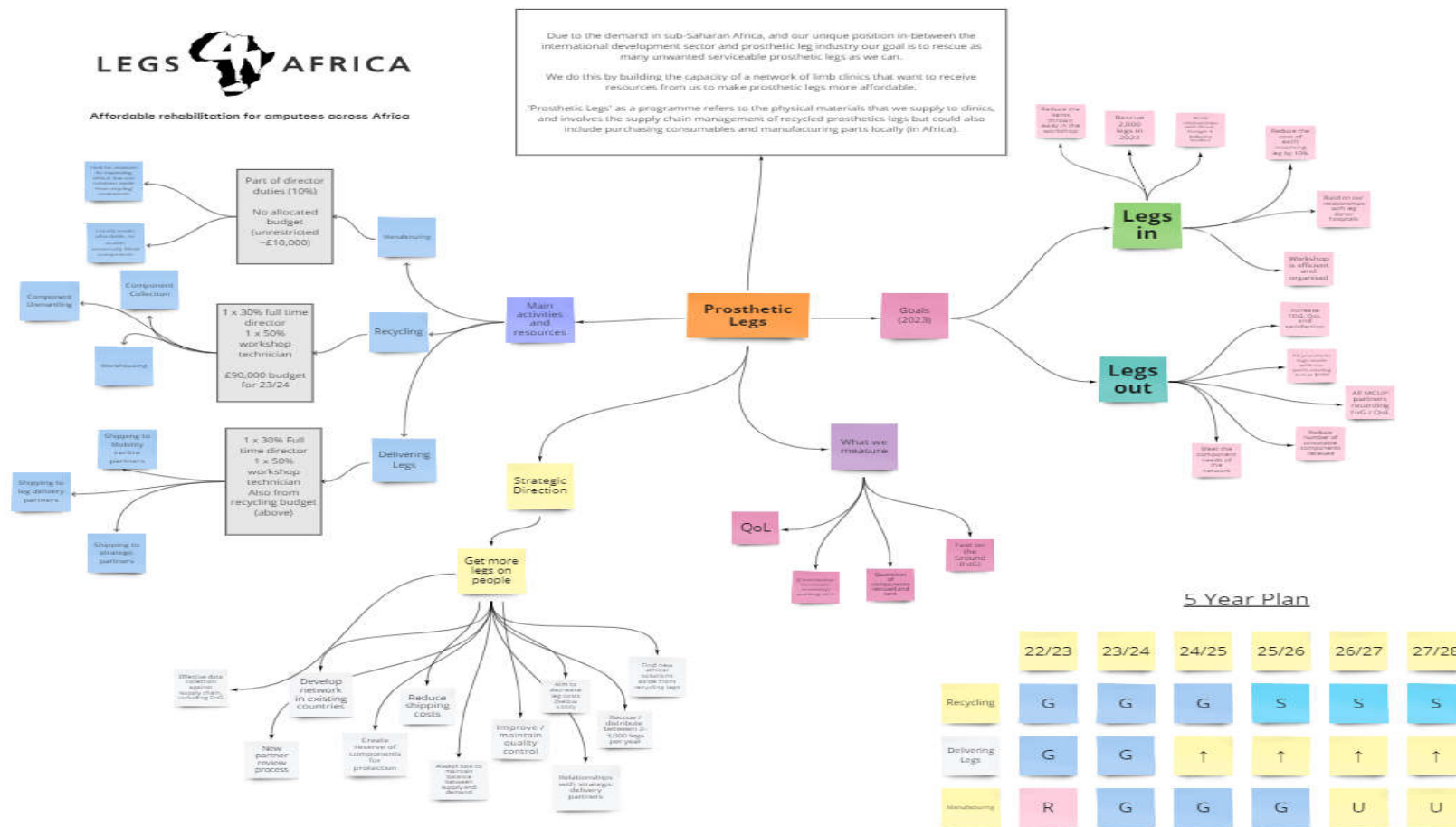
See visual strategy diagrams for the three aims on the following pages, each aim has three projects related to it. Each states the short-term (1 year) goals, the long-term (5-year) strategic direction, along with the resources, measurements of success and main activities of each.

The 5 year plan key is: G for Growth, S for Stabilise, U for Undecided, R for Research, and an arrow means merge the project.

Legs 4 Africa

Report of the trustees

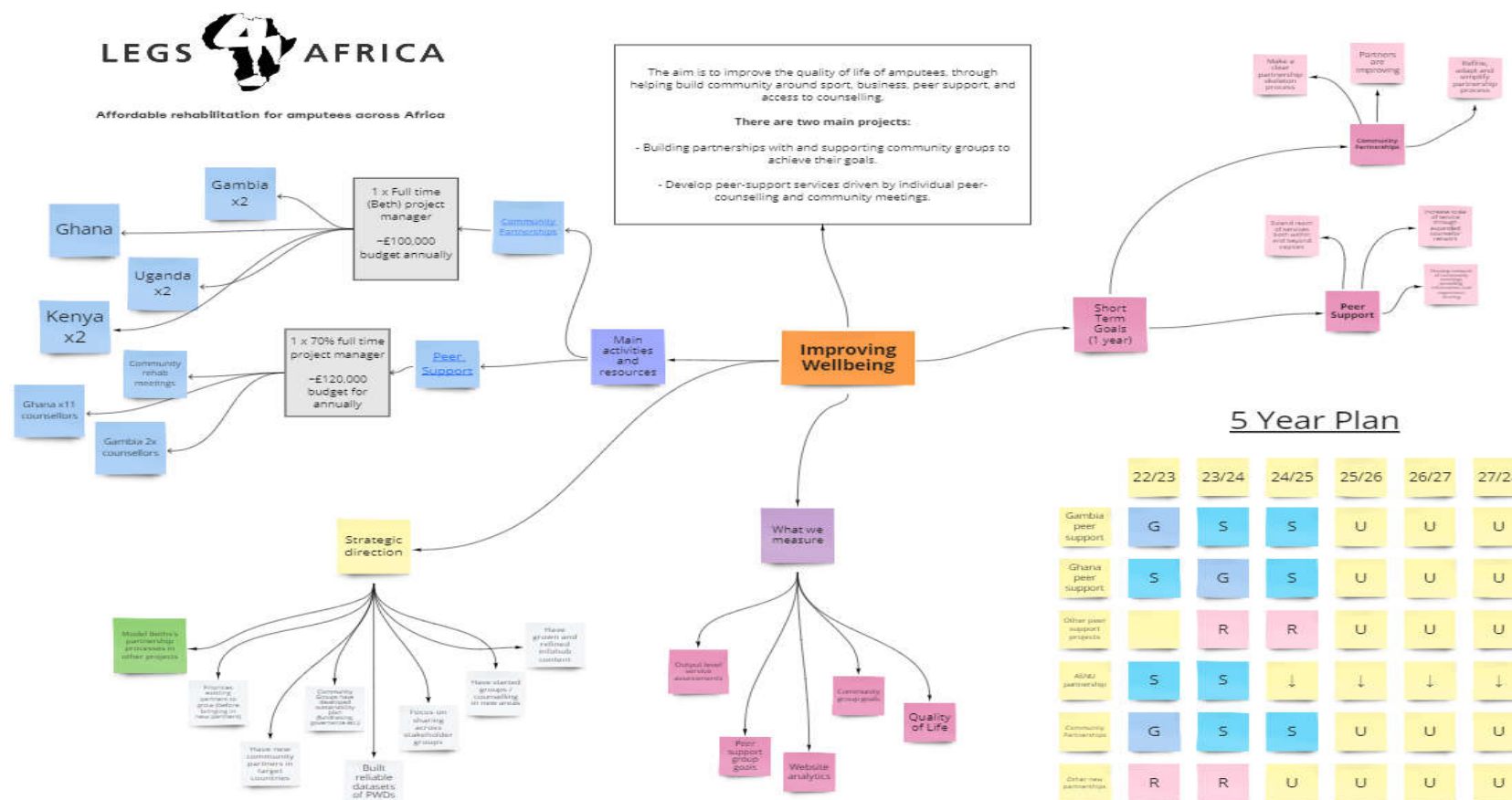
For the year ended 31 March 2023



Legs 4 Africa

Report of the trustees

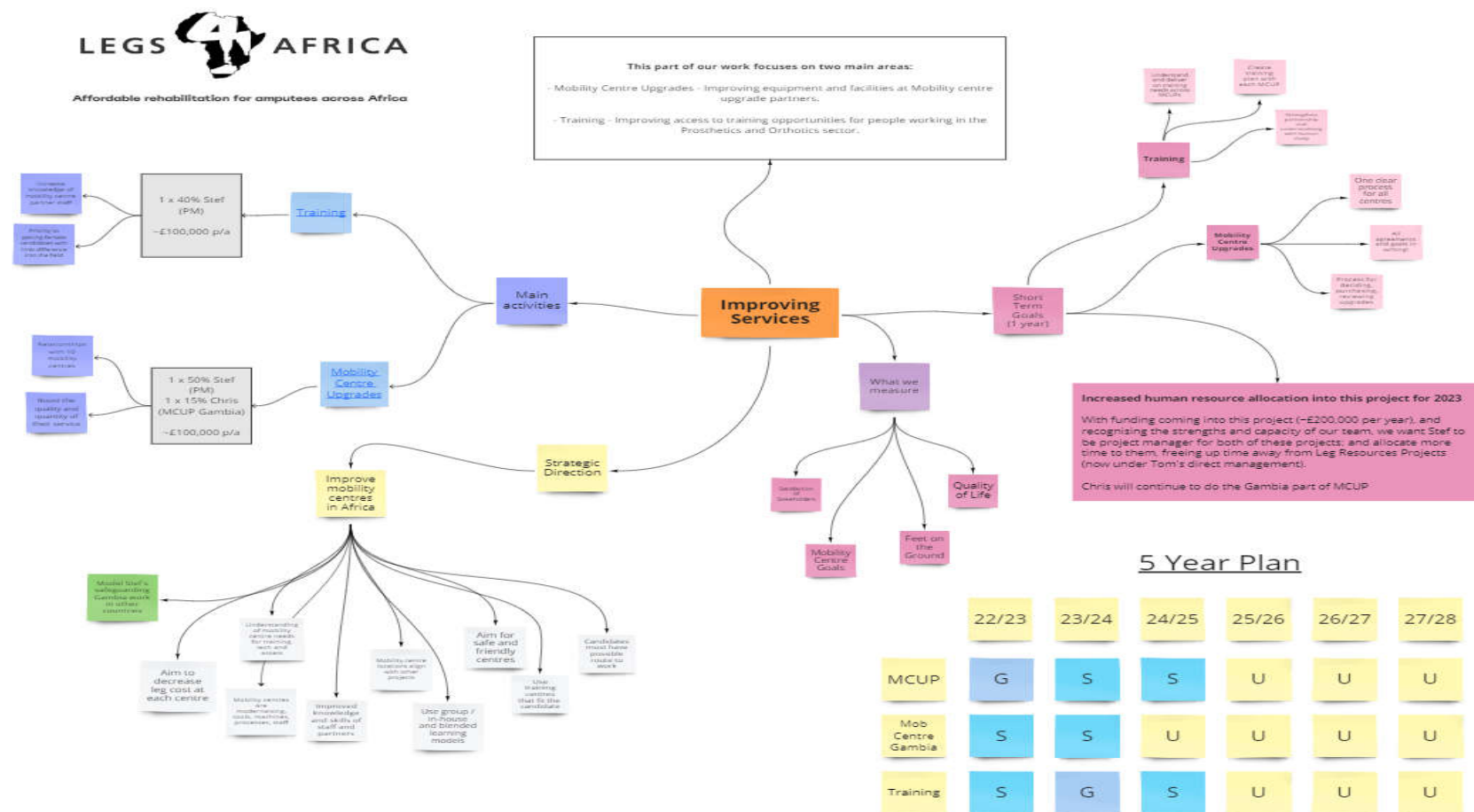
For the year ended 31 March 2023



Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023



Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

Achievements and performance

Rescuing and supplying legs

We have continued our partnerships with 39 mobility clinics across the UK and have succeeded in expanding to Australia, the USA, Canada, and Europe.

We welcomed a new orthopaedic workshop to the fold - the Centre Regionale D'Appareillage Orthopedique (CRAO) in the Hospital Regional de Ziguinchor, Senegal. CRAO and The Gambia workshops benefit from our partnership with Nav Solidaire, receiving annual deliveries by boat which is low cost and low emission.

We also commenced and completed a pilot project with SwissLimbs to collaborate on component distribution in Tanzania, to enable both L4A and SwissLimbs partners to receive and fit the rescued components. In the last year, SwissLimbs centres Mwanza Ortho Pros and Desire Charitable Rehabilitation Hospital in Kibaha participated in this pilot and received the components they needed.

Manufacturing

We are committed to exploring methods for the domestic production of safe and durable prosthetic devices, and to that end, we are collaborating with two promising initiatives. Firstly, we are backing a trial to assess the feasibility of a prosthetic foot at TATCOT, in partnership with the International Refugee Trust. Secondly, we are nurturing a budding relationship with Ugani, which specialises in the 3D printing of sockets. As we continue our engagement, we are excited to see the potential ways in which our collaboration can develop and make a meaningful impact.

Mobility centre upgrades

We helped improve the output of our partnered workshops by providing funds for machinery, materials, tech equipment and small infrastructure repairs. During this year we have seen cost reductions and increased output in centres. We have made a focus of training the mobility centre team in The Gambia, and helped five members of staff with courses to become more professional in their roles.

Info hub

Over the last year we built on the work to understand accessibility and areas for Info Hub development with potential users in Ghana and Uganda. Through the UKAID funded Ghana Amputee Support Project we expanded the Info Hub to suit target audiences. Taking on board feedback on the need for content in local languages we developed web based audio in Hausa, Twi, Ga and Ewe - the big four local languages spoken in Ghana.

With local experts, we organised content on key topics such as stump bandaging, phantom limb pain, prosthesis care and diabetes management. The content has been used to compliment the work of our Peer-Support Team in Ghana who share it with their clients, either through web links and audio, or during phone conversations. Having the Info Hub information helps to bridge the gap in key rehabilitation information that would otherwise be difficult to access.

PDF versions of the forms began to be trialed in Gambia through the work of our Home Maintenance Team also.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

Peer support and counselling - Gambia

With our partners at The Gambian Department for Social Welfare and local staff, our peer-counselling and home maintenance teams continued their work delivering emotional and physical rehabilitation and instrumental support. Over this time our peer-counselling team provided emotional support to 106 newly amputated clients. They also visited Ghana to undertake a learning visit to understand how their processes were organised and share their own experiences. Following this they've completed tendering for a counselling training which is due to start in June 2023 that will increase the peer-counselling team by six. They also began organising an amputee community meeting process, providing focused community rehabilitation to groups of amputees on key topics such as prosthesis, diabetes management and mental health.

Our home maintenance team provided 100 community maintenance visits, checking prostheses and repairing, adjusting or referring to the National Rehabilitation Centre for further work where relevant. To improve their service delivery they worked with the Physio Team at the Edward Francis Small Teaching Hospital who organised training in basic physio and rehabilitation for amputees and also agreed to undertake home visits with the team and supervise their usage of the taught techniques to ensure these are working for clients.

Community partnerships

Amputee Support Network (ASNU) has hosted two community peer support events - one in October which saw 40 amputees and family members in attendance and one in March which welcomed 30 attendees. During this reporting period the project was live from October 2021 in which time ASNU have made formal agreements to offer peer-led emotional support in 6 clinical facilities in which 74 clients have benefited from emotional support. Of the reported 90 registered members 76 of those have registered within the 6 months of project implementation.

ASNU have been able to significantly increase its organisational visibility. They have done so through 17 public advocacy appearances - predominantly on the television and as seminar panellists - and attending 14 networking events with local people of influence. With ASNU as a basis, we have also now started preliminary community partnership projects with other organisations.

Peer support and counselling - Ghana

With our partners, the Orthopaedic Training Centre, Smiles of Hope and Kohene Technology Institute, this year saw us transition away from our UKAID project to other sources of funding. During this time we continued to provide peer-counselling in hospitals across Accra, registering 88 new clients over this time, providing emotional support to these and existing clients over 1,445 sessions. We also trained a new cohort of four peer-counsellors, taking our total service delivery team to 11.

Our community meeting program continued in two locations in Accra and at the Orthopaedic Training Centre. Through these sessions a mixture of key information and experience sharing gave amputees access to knowledge important - but often not known - for their rehabilitation and spaces to share personal experience and build a sense of community following limb loss; topics included, adjusting to limb loss, phantom limb pain and family and relationship dynamics.

Through evaluation with attendees we began to organise larger targeted symposiums focusing on key issues relating to lifestyle and rehab. The first of these considered diabetes and its management and the second hosted at the British Council looked at physiotherapy and stump bandaging, topics which are crucial to improving quality of life and recovery for clients, but are overlooked.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

Governance

Our aims are to have a great team culture, wonderful staff and volunteers and clean and clear processes and policies. This year we have moved our UK team to a four-day working week, with an increased focus on productivity, this has seen increased wellbeing in the team with no noticeable loss of productivity. It has helped the team focus on the impact they want to make, and our work days have become more structured.

Financial review and fundraising

We are pleased to present our fundraising summary from the financial year 2022/23. The year was filled with distinct challenges and equally notable achievements, which have had a significant impact on our charity's financial landscape.

Our Major Donor income has been a particular success, with a remarkable increase to £416,050 this year - a leap of more than £153,000 compared to the previous year. This increase was not a mere coincidence but a product of our strategic planning and tireless dedication. It's rewarding to see such positive outcomes, which not only bolster our financial stability but also contribute to the sustainable growth of our operations.

On the front of Corporate Giving, despite it being a relatively new initiative, the progress is encouraging. We've been able to raise £1,505 thus far, marking an optimistic start. Currently, we're in the process of launching a substantial campaign that we anticipate will yield significant results in the forthcoming year.

It's essential to mention the decline observed in our Campaigns and Regular Gifts income. Last year, our record-setting 'Leg Up' campaign set the bar quite high, resulting in a seemingly lower income this year. The current cost of living crisis has also affected our Regular Gifts. We value our supporters immensely and we will make a dedicated effort to address this area moving forward.

Looking ahead, we're excited about two major campaigns marking our 10th anniversary. 'The Limb Powered Challenge' encourages our supporters to participate in sponsored events, aiming to enhance our Campaign income, One-Off Gifts, and Regular Donors. The Corporate Partnership campaign targets securing £10k from 10 different companies, further diversifying our Major Donor income.

Total income during the year amounted to £597,332 (2022: £571,717), composed of donations of £79,116 (2022: £98,565) and charitable activities of £517,944 (2022: £473,145).

Legs4Africa spent 69% of its expenditure on charitable activities, 11% on raising funds and 20% on support and governance. Significant costs in direct project spending included:

- £43,377 on bursaries, to bring more women with disabilities into the Prosthetics and Orthotics workforce;
- £28,656 on paying stipends and transport to in-country staff to deliver services such as counselling and peer support;
- £85,649 on organisational support, which means supporting our in-country partners to deliver their work to support local amputees and become sustainable entities in themselves;
- £24,730 on shipping refurbished prosthetic leg components from UK to African mobility centres; and
- £26,818 on purchasing materials and components for the refurbishment of prosthetic limbs.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

The net deficit in funds for the year to 31 March 2023 was £74,130 (2022: surplus of 64,336). The deficit was foreseen and agreed by the trustees, especially as we have had a surplus for the past few years, we have put it down to a change in fundraiser and also restarting all of our travel after covid, along with inflation and cost of living problems. We have budgeted to break even this year.

Reserves policy

The unrestricted reserves of the charity at the year-end were £95,007 (2022: £192,801).

The trustees review the reserves policy annually. The treasurer reviews the reserves position on a quarterly basis. We aim to hold unrestricted funds of around six months' core costs (£100,000-£120,000). These funds would be used as an emergency fund and at the trustees' discretion. The trustees are committed to maintaining reserves at this level to mitigate risks around income shortfalls and periods of growth.

Grant making

We give some grants to community partners, in agreement with our own funders. These partners will be amputee-focused, and amputee-led community groups based in sub-Saharan Africa and closely align with our goals. We believe that local people with lived experience can deliver projects much better than ourselves.

Plans for future periods

- Don't stray from the mission, vision and values;
- Follow strategic aims and goals in the above diagrams;
- Focus on expanding within countries we already support, rather than new places;
- Acknowledge that recycling limbs may have a shelf-life so be future-proof;
- Funding is unsure in 5 years, so create a good investment policy, and work on longer-term fundraising goals and partnerships;
- Grow the team in the UK to accommodate everything we are doing, and provide a focus for project managers;
- Develop stronger safeguarding, anti-fraud and risk management methods;
- Maintain a strong value-driven culture; and
- Focus on new data collection and impact measurements (outlined above).

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable trust, registered with the Charity Commission on the 26 September 2014.

Board of trustees

Trustees are responsible for overseeing the governance of the organisation which includes finances, risk, safeguarding and providing a safe environment for its employees to work in. They also provide advice to the leadership team and management on many topics such as international relations, human resources, prosthetic technologies and risk management. The trustees and leadership team meet on a monthly basis.

Day to day management of the charity are delegated by the trustees to the CEO and founder, they provide regular reports to the trustees on performance and key results. The CEO and founder are supported by five full time UK staff, which increased by one since last year.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

Trustee recruitment

Trustees are recruited based on a skills assessment, considering candidate diversity and are appointed after an interview with two board members and a meeting with the chair and leadership team. A buddy system between a new recruit and an existing board member is used to settle them into the team, and to learn about the organisation and its processes.

Remuneration of key management personnel

Directors and managers are paid within a salary band and based on their responsibilities within that band. The bands are created on advice from a local risk management specialist, and taking account of a salary survey of small and medium UK charities conducted bi-annually.

Risk management

Managing risks effectively is integral to the achievement of our vision. Structures are in place to ensure that key risks are identified and mitigated. The trustees are ultimately responsible for risk management and the effectiveness of internal control systems. Online forms and other mechanisms are available for anyone to raise concerns relating to safeguarding, fraud, whistleblowing or anything else. A risk register is maintained and reviewed regularly by the leadership team, project managers and trustees. Key risks include maintaining financial sustainability, catastrophic world events, and volatile political or social events in countries we work.

Public benefit statement

In planning and setting our activities the trustees have considered the Charity Commission's guidance on public benefit. We deliver public benefit by increasing the quality of life for individuals with limb differences in sub-Saharan Africa, without discrimination. This is done through:

- Assisting in the provision of low-cost options for prosthesis;
- Providing mobility centres with training, assets, knowledge and tools for a safe and productive environment;
- Safeguarding beneficiaries from harm;
- Funding and assisting limb-difference community support groups;
- Providing counselling and peer-support services to tackle trauma due to amputation and lifestyle change;
- Fund women to train in prosthetic technology to tackle the gender bias in prosthetics and orthotics; and
- Provide free, useful and accessible information to people with limb-difference.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2023

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 27 July 2023 and signed on their behalf by



Stephen Whitlock - Chair of trustees

Independent examiner's report

To the trustees of

Legs 4 Africa

I report to the trustees on my examination of the accounts of Legs 4 Africa (the charity) for the year ended 31 March 2023, which are set out on pages 18 to 33.

Responsibilities and basis of report

As trustees of the charity 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides ad-hoc bookkeeping services to the charity. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Laura May Richards

Date: 27 July 2023

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Legs 4 Africa

Statement of financial activities

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations	3	21,341	57,775	79,116	98,565
Charitable activities	4	516,479	1,465	517,944	473,145
Investments		-	272	272	7
Total income		537,820	59,512	597,332	571,717
Expenditure on:					
Raising funds		-	92,272	92,272	70,469
Charitable activities		514,156	65,034	579,190	436,912
Total expenditure	6	514,156	157,306	671,462	507,381
Net income / (expenditure) and movement in funds	8	23,664	(97,794)	(74,130)	64,336
Reconciliation of funds:					
Total funds brought forward		198,663	192,801	391,464	327,128
Total funds carried forward		222,327	95,007	317,334	391,464

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Legs 4 Africa

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Current assets				
Debtors	11	11,003		3,400
Cash at bank and in hand		<u>323,237</u>		<u>393,844</u>
		334,240		397,244
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>16,906</u>		<u>5,780</u>
Net current assets			<u>317,334</u>	<u>391,464</u>
Net assets	13		<u><u>317,334</u></u>	<u><u>391,464</u></u>
Funds	14			
Restricted funds			222,327	198,663
Unrestricted funds				
Designated funds			-	43,200
General funds			<u>95,007</u>	<u>149,601</u>
Total charity funds			<u><u>317,334</u></u>	<u><u>391,464</u></u>

Approved by the trustees on 27 July 2023 and signed on their behalf by



Stephen Whitlock - Chair of trustees

Legs 4 Africa

Statement of cash flows

For the year ended 31 March 2023

	2023 £	2022 £
Cash used in operating activities:		
Net movement in funds	(74,130)	64,336
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(272)	(7)
Increase in debtors	(7,603)	(3,395)
Increase / (decrease) in creditors	<u>11,126</u>	<u>(13,686)</u>
Net cash provided by / (used in) operating activities	<u>(70,879)</u>	<u>47,248</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	<u>272</u>	<u>7</u>
Net cash provided by investing activities	<u>272</u>	<u>7</u>
Increase / (decrease) in cash and cash equivalents in the year	(70,607)	47,255
Cash and cash equivalents at the beginning of the year	<u>393,844</u>	<u>346,589</u>
Cash and cash equivalents at the end of the year	<u><u>323,237</u></u>	<u><u>393,844</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Legs 4 Africa 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves, £95,007. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

e) Donated stock

Donated items of stock for distribution are not included in the financial statements because the trustees consider it impractical to be able to assess the value of donated stocks reliably. The trustees are exploring different methods to identify a suitable cost valuation and hope to recognise the value of completed prosthetics in future years when suitable comparative information is available to recognise a change in accounting policy.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Grants payable

Grants which have been authorised and paid are included as expenditure in the statement of financial activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year.

j) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff costs as follows:

	2023	2022
Raising funds	15.0%	20.9%
Charitable activities	85.0%	79.1%

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key judgement applied in the preparation of these financial statements is in not recognising a value for donated stock (as described in note 1 (e) above).

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations	41,697	56,868	98,565
Charitable activities	451,145	22,000	473,145
Investments	-	7	7
Total income	492,842	78,875	571,717
Expenditure on:			
Raising funds	10,000	60,469	70,469
Charitable activities	429,989	6,923	436,912
Total expenditure	439,989	67,392	507,381
Net income and movement in funds	52,853	11,483	64,336

3. Income from donations

	Restricted £	Unrestricted £	2023 Total £
Individual donations	-	52,860	52,860
Corporate donations	-	1,505	1,505
Campaigns	21,341	-	21,341
Gifts in kind*	-	3,410	3,410
Total donations	21,341	57,775	79,116

*Gifts in kind relate to services provided for media consultancy, storage and shipping.

The trust has received substantial donations for used prosthetics. It has not been possible to measure the cost of this donated stock reliably so the income has not been recognised in line with the SORP. Management estimate that the overall donations are between £500,000 and £1,000,000.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

3. Income from donations			
Prior period comparative			2022
	Restricted	Unrestricted	Total
	£	£	£
Individual donations	200	54,996	55,196
Corporate donations	-	174	174
Campaigns	41,497	-	41,497
Job Retention Scheme	-	1,698	1,698
Total donations	41,697	56,868	98,565
4. Income from charitable activities			2023
	Restricted	Unrestricted	Total
	£	£	£
Grants > £5,000			
Private funder	416,050	-	416,050
The Dashlight Foundation	15,000	-	15,000
The Brian Mercer Charitable Trust	10,000	-	10,000
UK Aid	9,014	-	9,014
The Gilbert Edgar Trust	6,667	-	6,667
The Guy Fawkes Charitable Trust	6,000	-	6,000
The Emite Charitable Foundation	5,508	-	5,508
Grants < £5,000	48,240	1,465	49,705
Total income from charitable activities	516,479	1,465	517,944

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

4. Income from charitable activities (continued)

Prior period comparative

	Restricted £	Unrestricted £	2022 Total £
Grants > £5,000			
Private funder	301,241	-	301,241
UK Aid	25,806	-	25,806
The Dashlight Foundation	-	20,000	20,000
The Batchworth Trust	15,000	-	15,000
The Britford Bridge Trust	15,000	-	15,000
Paul Lunn-Rockliffe Charitable Trust	10,000	-	10,000
The Leeward Trust	10,000	-	10,000
The Peter Stebbings Memorial Charity	10,000	-	10,000
The Brian Mercer Charitable Trust	10,000	-	10,000
The Emite Charitable Foundation	9,860	-	9,860
Grants < £5,000	<u>44,238</u>	<u>2,000</u>	<u>46,238</u>
Total income from charitable activities	<u>451,145</u>	<u>22,000</u>	<u>473,145</u>

5. Government grants

The charity receives government grants, defined as funding from UK Aid and the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £9,014 (2022: £27,504). There are no unfulfilled conditions or contingencies attaching to these grants.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Project costs	-	89,836	-	89,836
In country staff costs	-	28,656	-	28,656
Grants payable (note 7)	-	85,649	-	85,649
Student bursaries	-	43,377	-	43,377
Staff costs (note 9)	30,142	170,219	56,386	256,747
Other staff costs	-	-	30,910	30,910
Fundraising and communication costs	41,962	-	-	41,962
Office and running costs	-	-	28,611	28,611
Travel and subsistence	-	39,129	4,281	43,410
Consultancy	-	8,430	8,892	17,322
Audit and accountancy fees	-	-	4,982	4,982
Sub-total	72,104	465,296	134,062	671,462
Allocation of support and governance costs	20,168	113,894	(134,062)	-
Total expenditure	92,272	579,190	-	671,462

Total governance costs were £3,240 (2022: £3,353)

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Project costs	-	82,988	-	82,988
In country staff costs	-	25,394	-	25,394
Grants payable (note 7)	-	32,997	-	32,997
Student bursaries	-	85,624	-	85,624
Staff costs (note 9)	28,097	106,095	60,591	194,783
Other staff costs	-	-	18,105	18,105
Fundraising and communication costs	16,850	-	-	16,850
Office and running costs	-	668	19,036	19,704
Travel and subsistence	131	18,708	885	19,724
Consultancy	3,318	1,085	780	5,183
Audit and accountancy fees	-	-	6,029	6,029
Sub-total	48,396	353,559	105,426	507,381
Allocation of support and governance costs	22,073	83,353	(105,426)	-
Total expenditure	<u>70,469</u>	<u>436,912</u>	<u>-</u>	<u>507,381</u>

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

7. Grants payable

During the year, 32 (2022: 23) grants were awarded to 15 institutions (2022: 8) for organisational support for partner organisations.

	2023 £	2022 £
Grants to organisations		
Amputee Self Help Network	12,507	13,767
Federation for Ugandan Amputee Football Associations	10,347	-
Gambia Amputee Football Team	5,360	-
Global Foundation Community Based Organisation	6,510	-
Mulago National Referral Hospital	7,771	-
Nav Solidair	13,667	-
Smiles of Hope	5,252	-
Universal Lighthouse	9,185	-
Grants < £5,000	<u>15,050</u>	<u>19,230</u>
	<u>85,649</u>	<u>32,997</u>

8. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	353
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	3,240	3,000
▪ Other services	<u>690</u>	<u>1,812</u>

In the prior year, three trustees were reimbursed for travel costs.

9. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	226,835	175,062
Social security costs	21,361	12,854
Pension costs	<u>8,551</u>	<u>6,867</u>
	<u>256,747</u>	<u>194,783</u>

No employee earned more than £60,000 during the year.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

9. Staff costs and numbers (continued)

The key management personnel of the charity comprise the trustees, founder and chief executive officer. The total employee benefits of the key management personnel were £97,114 (2022: £84,597).

	2023 No.	2022 No.
Average head count	<u>7.75</u>	<u>6.33</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2023 £	2022 £
Accrued income and prepayments	<u>11,003</u>	<u>3,400</u>

12. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	-	798
Accruals	8,673	4,791
Other taxation and social security	<u>8,233</u>	<u>191</u>
	<u>16,906</u>	<u>5,780</u>

13. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Current assets	222,327	111,913	334,240
Current liabilities	<u>-</u>	<u>(16,906)</u>	<u>(16,906)</u>
Net assets at 31 March 2023	<u>222,327</u>	<u>95,007</u>	<u>317,334</u>

Prior year comparative

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	198,663	43,200	155,381	397,244
Current liabilities	<u>-</u>	<u>-</u>	<u>(5,780)</u>	<u>(5,780)</u>
Net assets at 31 March 2022	<u>198,663</u>	<u>43,200</u>	<u>149,601</u>	<u>391,464</u>

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
Private funder	35,964	416,050	(286,505)	-	165,509
UK Aid	16,380	9,014	(25,394)	-	-
Leg resources	54,077	89,415	(125,966)	-	17,526
LegUp campaign	65,400	-	(47,449)	-	17,951
Mobility centre upgrades	26,842	2,000	(28,842)	-	-
Step Into Campaign	-	21,341	-	-	21,341
Total restricted funds	198,663	537,820	(514,156)	-	222,327
Unrestricted funds					
<i>Designated funds:</i>					
Community groups	12,000	-	(2,564)	(9,436)	-
Staff growth	31,200	-	(31,200)	-	-
<i>Total designated funds</i>	<i>43,200</i>	<i>-</i>	<i>(33,764)</i>	<i>(9,436)</i>	<i>-</i>
General funds	149,601	59,512	(123,542)	9,436	95,007
Total unrestricted funds	192,801	59,512	(157,306)	-	95,007
Total funds	391,464	597,332	(671,462)	-	317,334

Purposes of restricted funds

Private funder	Supporting projects on the ground in Africa, including community group support, training bursaries for female amputees, peer support and counselling, and upgrading mobility centres so that they can better serve their clients. The funder has opted to be anonymous.
UK Aid	This 2 year project, started and grew peer support and counselling services in Ghana. Legs4Africa trained 6 counsellors and who would visit amputees in the hospital, to talk through their trauma, and alert them to other services such as physiotherapy, prosthetic legs and ways to get further counselling.
Leg resources	This fund is supported by multiple grants and foundations. It is a 1 year project, but runs each year. It allows us to collect, refurbish and ship legs from the UK to Africa.
LegUp campaign	This campaign was to fund peer support and counselling services in Gambia. It would deepen and expand the services that had already been established there, allowing them to reach people who lived away from the main city.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of restricted funds (continued)

Mobility centre upgrades This 1 year project is aimed at assisting mobility centres with tools, machines, staffing or any other costs that may help improve the quality and speed of their service of fitting prosthetic legs to patients.

Step Into Campaign This fund is to provide rehabilitation and educational services for amputees in Ghana, as well as create sustainable peer support and counselling services to improve the welfare of the amputees.

Purposes of designated funds

Community group This fund is designated to support community groups that serve amputees in Africa, helping them find peers and work together to build their own autonomy, these can be sport, income-generating, or disability advocacy. The trust has received restricted funding through our private funder to continue this work and therefore the funds have been transferred to general.

Staff growth This fund was designated to support the growth of the organisation in hiring so that we can meet our aims in project areas, increase our media visibility, and ultimately get more people walking again. This fund has been fully spent in 22/23.

Prior period comparative	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted funds				
Private funder	88,385	262,475	(314,896)	35,964
UK Aid	13,879	25,806	(23,305)	16,380
Leg resources	43,546	88,298	(77,767)	54,077
LegUp campaign	-	80,263	(14,863)	65,400
Mobility centre upgrades	-	36,000	(9,158)	26,842
Total restricted funds	145,810	492,842	(439,989)	198,663
Unrestricted funds				
<i>Designated funds:</i>				
Community groups	-	12,000	-	12,000
Staff growth	-	31,200	-	31,200
<i>Total designated funds</i>	<i>-</i>	<i>43,200</i>	<i>-</i>	<i>43,200</i>
General funds	181,318	35,675	(67,392)	149,601
Total unrestricted funds	181,318	78,875	(67,392)	192,801
Total funds	327,128	571,717	(507,381)	391,464

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2023

15. Related party transactions

There were no related party transactions in the current or prior period.

STAND

England & Wales - Charity number 1158697

Accounts

Charity no. 1158697



Legs 4 Africa

**Report and Unaudited Financial
Statements**

31 March 2022

Legs 4 Africa

Reference and administrative details

For the year ended 31 March 2022

Charity number	1158697														
Registered office	Ferndale House Mill Hill Road Arnesby Leicester LE8 5WG														
Operational address	Backfields House Upper York Street Bristol BS2 8QJ														
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Reena Agarwal</td><td></td></tr><tr><td>Alexander Emenike</td><td>(resigned 16 August 2022)</td></tr><tr><td>John De Ritter</td><td>(appointed 1 June 2022)</td></tr><tr><td>Sam Gibson</td><td></td></tr><tr><td>Richard Hibbert</td><td>(resigned 24 May 2022)</td></tr><tr><td>Steven Whitlock</td><td>(appointed 1 June 2022)</td></tr><tr><td>Bex Yearworth</td><td></td></tr></table>	Reena Agarwal		Alexander Emenike	(resigned 16 August 2022)	John De Ritter	(appointed 1 June 2022)	Sam Gibson		Richard Hibbert	(resigned 24 May 2022)	Steven Whitlock	(appointed 1 June 2022)	Bex Yearworth	
Reena Agarwal															
Alexander Emenike	(resigned 16 August 2022)														
John De Ritter	(appointed 1 June 2022)														
Sam Gibson															
Richard Hibbert	(resigned 24 May 2022)														
Steven Whitlock	(appointed 1 June 2022)														
Bex Yearworth															
Senior management	Phil Tunstall (Chief Executive Officer) Tom Williams (Founder / Technical Director)														
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD														
Bankers	Barclays Bank Plc Leicester LE87 2BB														

Legs 4 Africa

Message from the director

For the year ended 31 March 2022

It is hard to express the challenges that the last two years have thrown up for us at Legs4Africa in the few words I have been allocated!

In many ways it has been heartwrenching: there were profound losses for many of our friends and partners, and an inspirational member of our Gambian team passed away; we saw UK Aid funding cut just days before life-changing work was set to start in Uganda; and we saw how the economic impact of the pandemic hit the people we serve in sub-Saharan Africa, leaving us feeling powerless and trapped behind our lockdown screens.

In response to any disaster though, it is how we react and learn that shapes who we are and the organisations we are part of. I am thankful to our loyal supporters and donors, and proud of how our team has adapted their projects and ways of working quickly, and I believe it has made our organisation stronger. For example, our UK team and our African partners and staff are now in much more regular contact due to the wonders of video chat, which has the additional benefit of us being able to lower our carbon footprint with less travel needed to ensure projects are running smoothly.

Training and conferences have opened up to many people who haven't been able to access them before. The recent surge in online accessibility means that some professionals working in remote regions can now attend, and network at events around the world that would have previously been difficult due to costs, visas and time away from home. Our first cohort of technicians have been trained and finished their internships, which means four females with limb-loss are now available to enter the prosthetics workforce in Africa. Six more have now started on that same journey.

At the start of the pandemic, we were concerned that we would run out of legs, and this stress has pushed us to unimaginable growth across the globe. With mobility centres in the UK deemed non-essential parts of the NHS for a while, we started looking elsewhere for prosthetic legs, we are now receiving legs from the USA, Canada, Australia and across Europe. We have adapted our means of shipping, finding more reliable and environmentally friendly means of transport, with our partners Nav Solidaire, making our first delivery by sail from France to West Africa.

Along with receiving a prosthetic leg, we value the emotional health of the people we support. The last two years have been bumpy for our community groups with meetings regularly cancelled due to changing government restrictions. As a response, the one-on-one peer support and counselling services have helped to fill that gap. Trained local amputees in Uganda, Gambia and Ghana are now visiting newly amputated patients in hospitals and at home to help them talk through the trauma of losing a limb, the stigma they may face, and the options they have available for assistive technologies and accessing local community support.

With lessons learnt and our projects developing, we are now very excited to continue on our path towards helping more people in sub-Saharan Africa walk, work and party!

Phil Tunstall - Managing Director

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

Vision: Affordable rehabilitation for amputees across sub-Saharan Africa.

Mission: To help people with limb difference live independently, through the provision of prosthetic legs along with physical and emotional rehabilitation.

The charity has three main aims:

- **Improve access to recycled prosthetic legs** because everyone should have the opportunity to walk, work and dance again, at an affordable price;
- **Improve services** because everyone should have access to good quality facilities, training opportunities and comfortable care; and
- **Improve the well-being of people with limb differences** because everyone should have access to the support they need to get back on their feet.

Improving access to recycled prosthetic legs

Across most of the world, prosthetic legs can't be reused so they end up in landfills. Meanwhile, in sub-Saharan Africa, 5.7 million people are in need of a limb to help them live independent lives. Legs4Africa is the charity aiming to change this imbalance.

We collect unwanted legs, dismantle them and then ship the serviced components to mobility centres across seven countries in sub-Saharan Africa.

Rescuing legs

Many prosthetic legs end up in landfill sites every year because they are outgrown, upgraded or the owner has passed away. The majority of legs will contain components that are good enough to be reused.

Since 2014, we have collected and recycled over 13,000 legs from mobility centres, funeral directors and individuals across Europe, Australia, Canada and the USA.

In financial year 2021/22 we rescued 3,276 legs.

Dismantling legs

Many of the prosthetic legs we receive from mobility centres have already been dismantled by clinical staff. The legs that haven't yet been broken down into components are sent to volunteer teams made up of groups of retired gentlemen, thanks to Men's Sheds – an international charity that builds community spaces for men to connect, converse, and create. Encouraging retired men to take part in practical activities together helps to reduce loneliness and social isolation.

Men's Sheds have dismantled over 1,355 legs through our collaboration.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

Shipping legs

Once the parts are ready for delivery we box them up and send them out to their forever homes across sub-Saharan Africa. We are currently partnered with 10 mobility centres across 7 countries. We ensure each centre has the expertise and the resources needed to utilise the parts we send.

Boxes of prosthetic leg components and other materials like stump socks are delivered by door-to-door courier services. This allows us to get our legs out to even the most remote areas and the most marginalised communities. Once the components have arrived, prosthetists at the centres use them to build or repair prosthetic limbs for people who otherwise may never walk again.

This year we shipped 1,383 legs and at least 535 people were fitted for a limb from our African partnering mobility centres. Some centres currently don't provide us with accurate data on the actual number of legs they fit, which is why there is a large disparity between the legs fitted and the legs shipped. We are working towards getting accurate data, it is one of our main objectives for 2022/2023.

Improving services

This part of our work focuses on two main areas:

- Improving equipment and facilities at mobility centres across sub-Saharan Africa; and
- Improving services for females and improving access to training opportunities for people working in the prosthetics and orthotics sector.

Through working closely with in-country prosthetists and technicians, we have learnt that many of the centres we work with need assistance to purchase some equipment to better support people with limb differences.

Improving equipment and facilities

We've been working alongside partners to better understand what they need in order to enhance services at their centres.

This year we have:

- Funded three ovens, and sent one-second hand repaired oven;
- Sent two repaired suction lamination machines and purchased two more;
- Sent two second-hand socket routers;
- Sent numerous hand tools;
- Ensured all centres are stocked with PPE;
- Funded a multipurpose machine for suction and draping;
- Funded improvements to one workshop walkway for increased accessibility;
- Funded two laptops and a printer; and
- Sent one sewing machine.

Improving services for women

In sub-Saharan Africa, the prosthetics and orthotics sector is hugely male-dominated. According to some, this can result in fewer females with limb differences accessing services as they are reluctant to go through the potentially invasive procedures with a male prosthetist.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

In 2020, we launched a new scholarship scheme which aims to enable women with limb loss to increase their employability and build careers in the prosthetics industry, while challenging norms and stigma around gender and disability. We hope that through this scheme we can not only improve female representation within the sector but can also help ensure more women are accessing the services and support they need to get back on their feet.

The scheme enables women with limb loss to enrol in a one-year Certificate Course in Lower-Limb Prosthetics at Tanzania Training Centre for Orthopaedic Technologists (TATCOT). So far we have supported 10 ladies from 7 countries, all of whom have lower limb differences.

This financial year we offered scholarships to 6 women to join the training at TATCOT. And 4 other women from the previous cohort completed the course.

Improving access to training

Across sub-Saharan Africa, there are not enough trained prosthetists and technicians to meet the needs of people with limb differences. When we first started working in the Gambia, there was only one trained prosthetist in the entire country.

As well as offering training scholarships to female amputees, we now also provide grants for continuing professional development training and higher education courses in Prosthetics and Orthotics.

In 2021, one candidate finished his three-year course in Prosthetics at the Orthopaedic Training Centre in Nsawam, Ghana. With this qualification, they became the Gambia's second qualified prosthetist. They are now able to commence work at Banjul Mobility Centre and will be available to take over when the lead prosthetist retires.

We've also funded short courses in Diabetic Foot Management and Spinal Orthotics for staff at St Joseph Kagondo Hospital in Tanzania.

Improving wellbeing

We do this by improving access to physical and mental wellbeing services, and by collaborating with local amputee-led groups to ensure they have all the resources and knowledge they need to become self-sustaining, fully empowered organisations that meet the needs of people with limb differences in their community.

Physical and mental wellbeing

When Legs4Africa started, we focused on collecting and sending prosthetic components to clinics in sub-Saharan Africa but quickly realised how much more people need in order to get through the trauma of limb loss.

Amputation can lead to depression, anxiety and PTSD. It is estimated that 66% of amputees develop a mental health disorder as a result of limb loss and in countries like the Gambia, 80% of people will not receive any emotional or physical rehabilitation support.

To ensure even people in hard-to-reach areas can access the support they need we have developed community outreach programmes that focus on providing vital emotional wellbeing services as well as physical outreach care.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

Over this financial year, we trained 7 people in Ghana and the Gambia in peer counselling, and mental health awareness, six of them with limb differences. Our teams visit amputees in the community to check on their well-being, make basic improvements to their legs, and provide physiotherapy and advice on exercises and healthcare.

This year over 200 people have received peer support or counselling.

Community partnerships

To further enhance the well-being of people with limb loss in the community, we must work alongside local amputee-led organisations across sub-Saharan Africa, to help them to grow and become self-sustaining. These groups hold huge importance as they not only provide amputees with a safe space to work through trauma and build relationships, but they also advocate for disability rights and help to fight stigma.

We support these organisations to identify where they need external support and where they can use existing capacities to implement projects with and to benefit their local amputee communities.

Currently, we are working with the following organisations:

- The Gambian Amputee Association;
- The Gambian Ladies Partnership Group;
- Amputee Self Help Network, Uganda (ASNU);
- Smiles of Hope, Ghana;
- The Gambia Amputee Football Team (GAFT);
- Federation of Ugandan Amputee Football Associations;
- Global Foundation (Kenya) - Pre-partnership stage; and
- Universal Lighthouse (Kenya) - Pre-partnership stage.

This year we estimate that about 700 people have access to, or have benefitted from an amputee-focused community group:

- ASNU have grown their membership to 96 amputees with whom they support through in person community events and online peer forums;
- FUAFA estimates that 200 people directly and indirectly benefited from increased access to sporting opportunities and better awareness of disability through their four district inclusive football outreach programme;
- GAFA now has 60 members who train and play amputee football on a weekly basis;
- The Gambia Amputee Association now have 250 registered members and have secured a permanent office space to operate from; and
- In the next financial year, Legs4Africa plans to support and fund projects of Universal Lighthouse and Global Foundation that will benefit local communities.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

Public benefit statement

In planning and setting our activities the trustees have considered the Charity Commission's guidance on public benefit. We deliver public benefit by increasing the quality of life for individuals with limb differences in sub-Saharan Africa, without discrimination. This is done through:

- Assisting in the provision of low-cost options for prosthesis;
- Providing mobility centres with training, assets, knowledge and tools for a safe and productive environment;
- Safeguarding beneficiaries from harm;
- Funding and assisting limb-difference community support groups;
- Providing counselling and peer-support services to tackle trauma due to amputation and lifestyle change;
- Fund women to train in prosthetic technology to tackle the gender bias in prosthetics and orthotics; and
- Provide free, useful and accessible information to people with limb-difference.

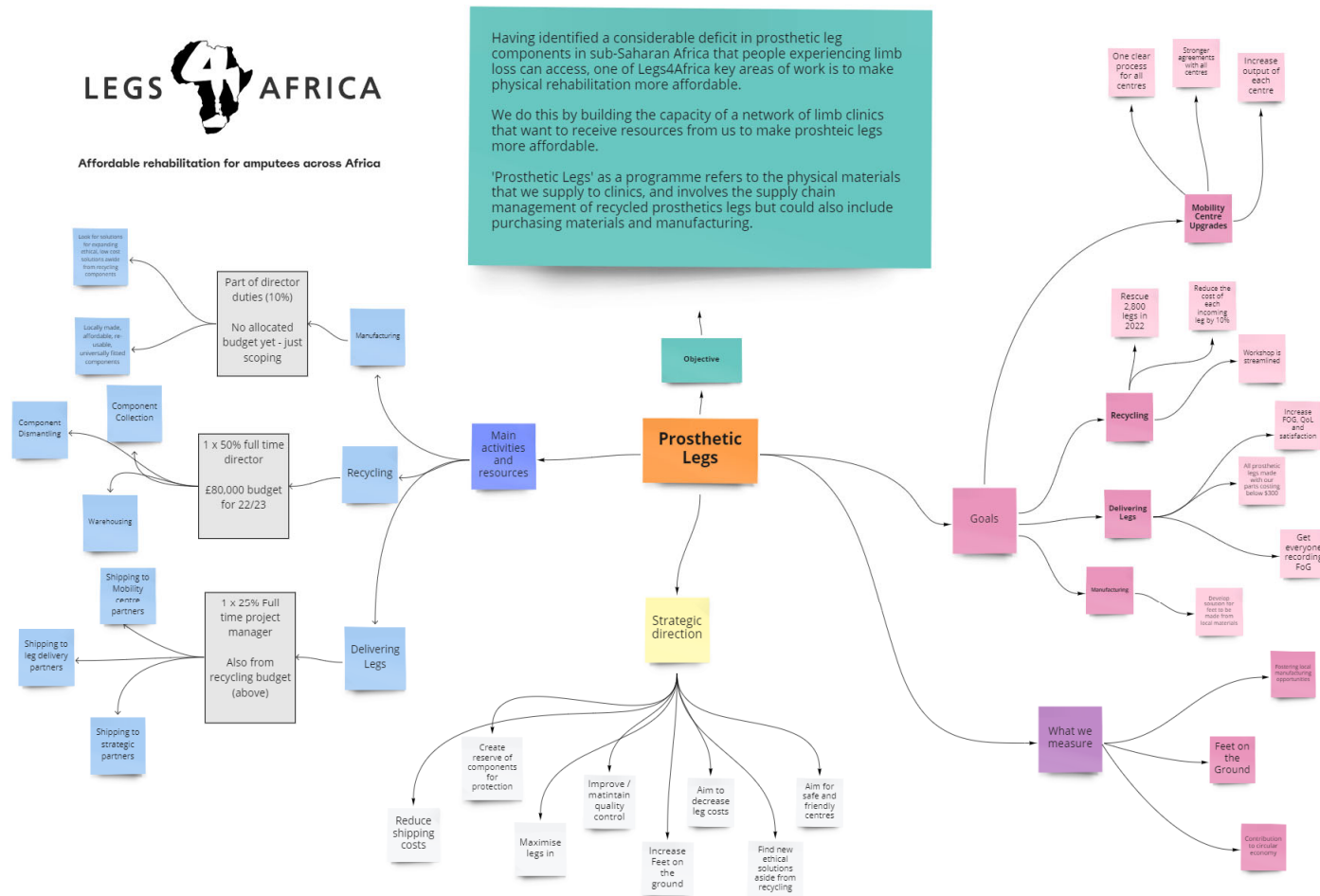
Strategies for achieving aims and objectives

See visual strategy diagrams for the three aims on the following pages, each aim has three projects related to it. Each states the short-term (1 year) goals, the long-term (5-year) strategic direction, along with the resources, measurements of success and main activities of each.

Legs 4 Africa

Report of the trustees

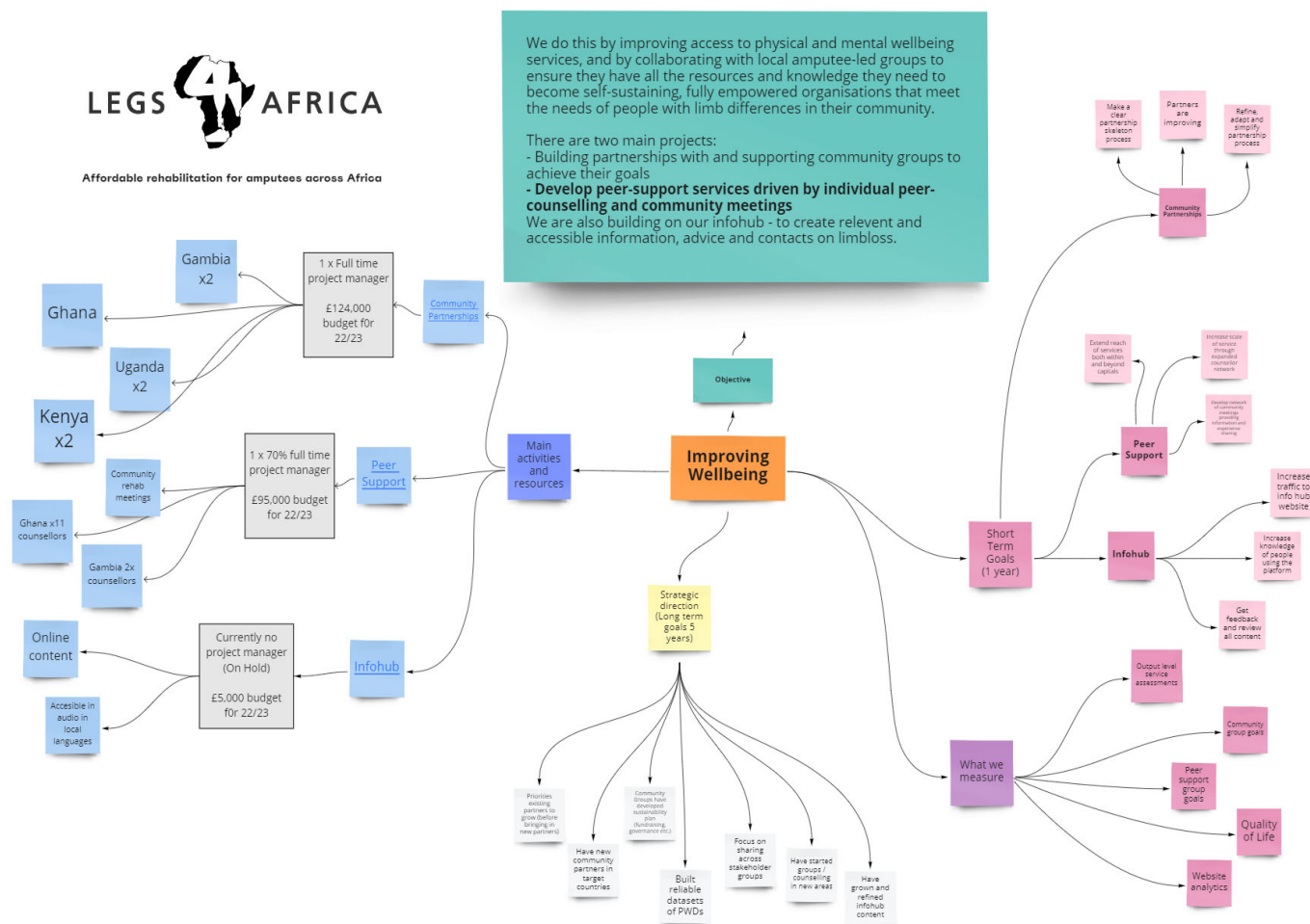
For the year ended 31 March 2022



Legs 4 Africa

Report of the trustees

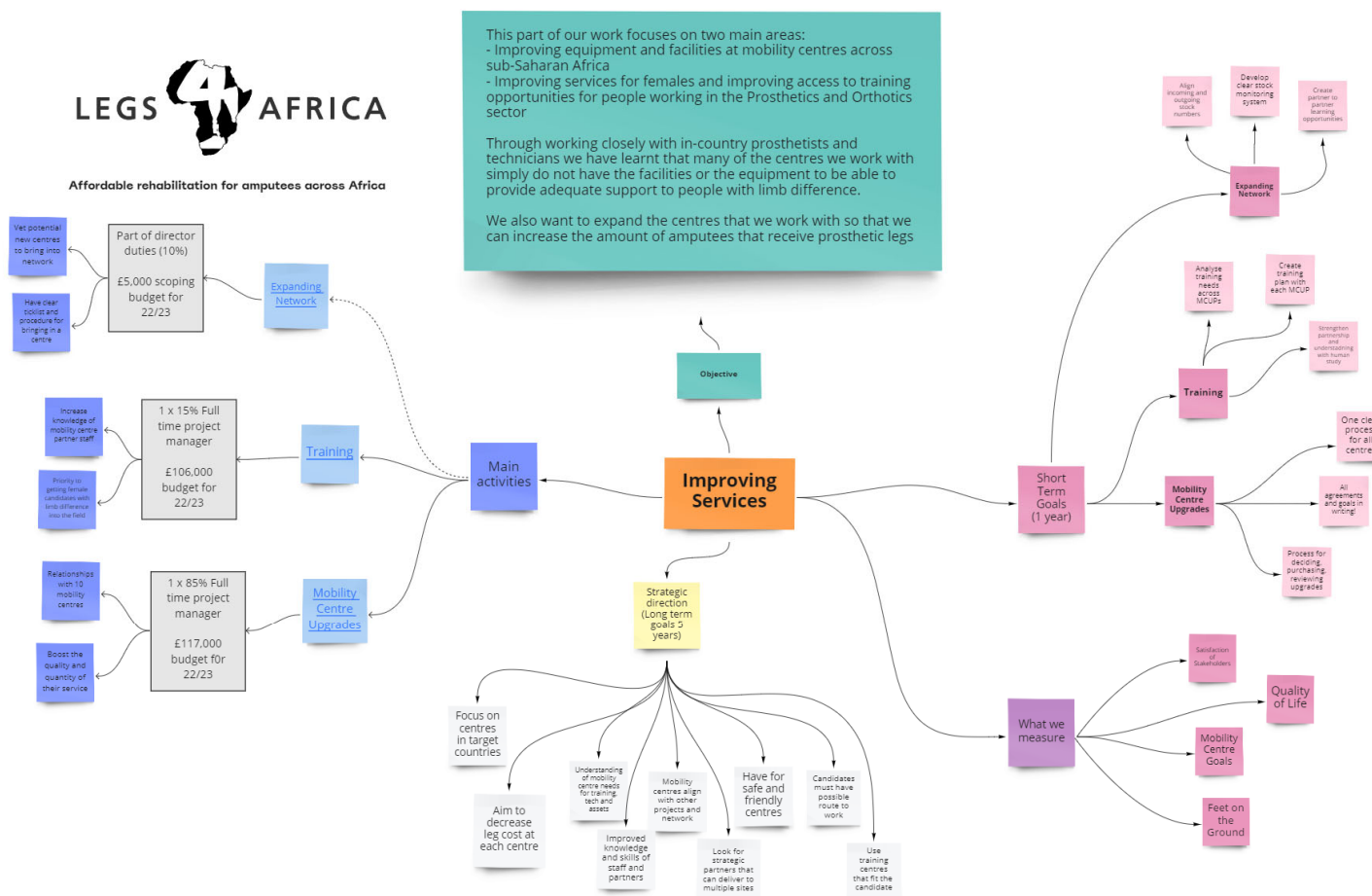
For the year ended 31 March 2022



Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022



Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

Achievements and performance

Prosthetic legs, recycling and shipping

We have continued our partnerships with 39 mobility clinics across the UK and have succeeded in expanding to Australia, the USA, Canada, and Europe. In this financial year we rescued 3,276. The serviced and usable components were donated to orthopaedic workshops in Tanzania, Uganda, Ghana, Gambia, Liberia, Benin, Malawi and Rwanda, based on communications of their needs, and which were fitted to amputees in need of financial aid at a highly subsidised cost, and in some cases for free.

Manufacturing

We have networked with a number of organisations that are trying to develop low-cost innovative prosthetic solutions in the sub-Saharan Africa region. The most promising of which has been with a 3D socket printing firm, which has now worked closely with and implemented their technology with two of our clinic partners. At this point, we are still waiting for data on the results.

Mobility centre upgrades

We helped improve the output of our partnered workshops by providing funds for machinery, materials, tech equipment and small infrastructure repairs. During the year, one centre's partnership was suspended due to problems, and we welcomed one more centre, so we continued at 10 centres rather than increasing the amount. We also increased our understanding of component usage and overall needs at each mobility centre.

Info hub

We developed two complementary platforms; a WhatsApp chatbot which acted as an onboarding mechanism and webpage to host the self-care information. The soft launch didn't bring in as high of a footfall as we had expected. With the support of local facilitators four focus groups were hosted, two in Ghana and two in Uganda. Feedback from 80 participants showed us that we needed to spend more time developing the Info Hub's accessibility as 47 of the 80 participants did not have reliable access to mobile data and 5 didn't own a smartphone. Participants stated that content in local language or pictorial form would be more suitable and that they would like to see more contextually specific information provided such as where to access affordable prosthetic services, where they can meet others who have similar lived experiences and how to participate in skills training and income generation.

Peer support and counselling - Gambia

With our partners at the Gambian Department for Social Welfare and local staff our peer-counselling and home maintenance teams we were able to expand the reach of our work to new partnering hospitals in the coastal areas of Gambia and scale up our community visitation program, to increase access to emotional and physical rehabilitation and instrumental support. Over this time our peer-counselling team provided emotional support to 103 newly amputated clients in hospitals, they also undertook home visits to 32 clients, helping to reduce the emotional trauma and isolation associated with limb loss.

Our home maintenance team provided 116 community maintenance visits, checking prostheses and repairing, adjusting or referring to the National Rehabilitation Centre for further work where relevant. They also undertook 49 community rehabilitation checks. Visiting amputees in their homes and giving them details on appropriate exercises and advising on services they can access such as amputee football, prosthesis and community groups.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

Community partnerships

Amputee Support Network (ASNU) has hosted two community peer support events - one in October which saw 40 amputees and family members in attendance and one in March which welcomed 30 attendees. During this reporting period the project was live from October 2021 in which time ASNU have made formal agreements to offer peer-led emotional support in 6 clinical facilities in which 74 clients have benefited from emotional support. Of the reported 90 registered members 76 of those have registered within the 6 months of project implementation.

ASNU have been able to significantly increase its organisational visibility. They have done so through 17 public advocacy appearances - predominantly on the television and as seminar panellists - and attending 14 networking events with local people of influence. With ASNU as a basis, we have also now started preliminary community partnership projects with other organisations.

Peer support and counselling - Ghana

COVID suspended our activities in 2020, so this year saw us begin to develop our UKAID project following a restart in the final two quarters of 2020/21. With our partners, the Orthopaedic Training Centre, Smiles of Hope and Kohene Technology Institute our 7 newly trained peer counsellors began to counsel 86 clients in four key referral hospitals across Accra. Providing consistent emotional rehabilitation and instrumental support across 578 counselling sessions in hospitals, homes, the community or over the telephone.

Our community meeting program also saw the stepping up of community meeting sessions in two locations in Accra and at the Orthopaedic Training Centre. Through these sessions a mixture of key information and experience sharing gave amputees access to knowledge important - but often not known - for their rehabilitation and spaces to share personal experience and build a sense of community following limb loss; topics included, adjusting to limb loss, phantom limb pain and family and relationship dynamics. In total, we organised an average of 4 meetings a month with a total of 506 attendees joining the sessions and 111 new clients registering on top of those already involved since the project restart in November 2020.

Governance

Our aims are to have a great team culture, wonderful staff and volunteers and clean and clear processes and policies. This year we had team training across a spectrum of equality and diversity topics, refined our finance processes, started using HR software to manage the growing team, and expanded our safeguarding team to include in-country safeguarding leads in countries where we deliver projects.

Financial review

The financial year of 2021-2022 brought about great successes for the income of Legs4Africa. Our fundraising activities surpassed the income targets by £113,372 - much of the excess coming from the runaway successes of the Leg Up campaign and the growing support received from trusts and foundations.

In the last financial year, Legs4Africa received 52.2% (2021: 32.4%) of its income from a significant anonymous donor, which has allowed for the direct funding of core costs, along with the ability to grow the impact of our work in the form of funding community projects in our target countries. Taking this data as a lesson to go forward, Legs4Africa is committed to diversifying our income stream by exploring major grants to replace the ending of a multi-year project with UK AID Direct and by approaching potential corporate partners.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

Total income during the year amounted to £571,717 (2021: £464,040), composed of donations of £98,565 (2021: £209,041) and charitable activities of £473,145 (2021: £254,980).

Legs4Africa spent 69% of its expenditure on charitable activities, 10% on raising funds and 21% on support and governance. Significant costs in direct project spending included:

- £85,624 on bursaries, to bring more women with disabilities into the Prosthetics and Orthotics workforce;
- £25,394 on paying stipends and transport to in-country staff to deliver services such as counselling and peer support;
- £32,997 on organisational support, which means supporting our in-country partners to deliver their work to support local amputees and become sustainable entities in themselves;
- £20,931 on shipping refurbished prosthetic leg components from UK to African mobility centres; and
- £14,805 on purchasing materials and components for the refurbishment of prosthetic limbs.

The net increase in funds for the year to 31 March 2022 was £64,336 (2021: £103,559) of which £11,483 (2021: £126,065) related to a surplus of unrestricted fund activity.

Reserves policy

The unrestricted reserves of the charity at the year-end were £192,801 (2021: £181,318).

The trustees review the reserves policy annually. The treasurer reviews the reserves position on a quarterly basis. We aim to hold unrestricted funds of around six months' core costs (£100,000-£120,000). These funds would be used as an emergency fund and at the trustees' discretion. The trustees are committed to maintaining reserves at this level to mitigate risks around income shortfalls and periods of growth.

The trustees recognise that unrestricted reserves have increased above the reserves policy and we have designated £43,200 of this surplus to further our charitable aims by 2024. We are looking at investing the additional surplus.

Plans for future periods

- Don't stray from the mission, vision and values;
- Follow strategic aims and goals in the above diagrams;
- Focus on expanding within countries we already support, rather than new places;
- Acknowledge that recycling limbs may have a shelf-life so be future-proof;
- Funding is unsure in 5 years, so create a good investment policy, and work on longer-term fundraising goals and partnerships;
- Grow the team in the UK to accommodate everything we are doing, and provide a focus for project managers;
- Develop stronger safeguarding, anti-fraud and risk management methods;
- Maintain a strong value-driven culture; and
- Focus on new data collection and impact measurements (outlined above).

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable trust, registered with the Charity Commission on the 26 September 2014.

Board of trustees

Trustees are responsible for overseeing the governance of the organisation which includes finances, risk, safeguarding and providing a safe environment for its employees to work in. They also provide advice to the leadership team and management on many topics such as international relations, human resources, prosthetic technologies and risk management. The trustees and leadership team meet on a monthly basis.

Day to day management of the charity are delegated by the trustees to the CEO and Founder, they provide regular reports to the trustees on performance and key results. The CEO and Founder are supported by four full time UK staff, which we are looking to increase during 2022/23 as the charity grows.

Trustee recruitment

Trustees are recruited based on a skills assessment, considering candidate diversity and are appointed after an interview with two board members and a meeting with the chair and leadership team. A buddy system between a new recruit and an existing board member is used to settle them into the team, and to learn about the organisation and its processes.

Remuneration of key management personnel

Directors and managers are paid within a salary band and based on their responsibilities within that band. The bands are created on advice from a local risk management specialist, and taking account of a salary survey of small and medium UK charities conducted bi-annually.

Risk management

Managing risks effectively is integral to the achievement of our vision. Structures are in place to ensure that key risks are identified and mitigated. The trustees are ultimately responsible for risk management and the effectiveness of internal control systems. Online forms and other mechanisms are available for anyone to raise concerns relating to safeguarding, fraud, whistleblowing or anything else. A risk register is maintained and reviewed regularly by the leadership team, project managers and trustees. Key risks include maintaining financial sustainability, catastrophic world events, and volatile political or social events in countries we work.

Legs 4 Africa

Report of the trustees

For the year ended 31 March 2022

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 15 November 2022 and signed on their behalf by

stephen whitlock

Steven Whitlock - Chair of trustees

Independent examiner's report

To the trustees of

Legs 4 Africa

I report to the trustees on my examination of the accounts of Legs 4 Africa (the charity) for the year ended 31 March 2022, which are set out on pages 17 to 29.

Responsibilities and basis of report

As trustees of the charity 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides ad-hoc bookkeeping services to the charity. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Laura May Richards

Date: 17 November 2022

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Legs 4 Africa

Statement of financial activities

For the year ended 31 March 2022

	Note	Restricted £	Unrestricted £	2022 Total £	Restated 2021 Total £
Income from:					
Donations and legacies	3	41,697	56,868	98,565	209,041
Charitable activities	4	451,145	22,000	473,145	254,980
Investments		-	7	7	19
Total income		<u>492,842</u>	<u>78,875</u>	<u>571,717</u>	<u>464,040</u>
Expenditure on:					
Raising funds		10,000	60,469	70,469	44,858
Charitable activities		<u>429,989</u>	<u>6,923</u>	<u>436,912</u>	<u>315,623</u>
Total expenditure	6	<u>439,989</u>	<u>67,392</u>	<u>507,381</u>	<u>360,481</u>
Net income and movement in funds	8	52,853	11,483	64,336	103,559
Reconciliation of funds:					
Total funds brought forward		<u>145,810</u>	<u>181,318</u>	<u>327,128</u>	<u>223,569</u>
Total funds carried forward		<u><u>198,663</u></u>	<u><u>192,801</u></u>	<u><u>391,464</u></u>	<u><u>327,128</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Prior period income and expenditure have been restated as described in note 17 to the accounts.

Legs 4 Africa

Balance sheet

As at 31 March 2022

	Note	£	2022 £	Restated 2021 £
Current assets				
Debtors	11	3,400		5
Cash at bank and in hand		<u>393,844</u>		<u>346,589</u>
		397,244		346,594
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>5,780</u>		<u>19,466</u>
Net current assets			<u>391,464</u>	<u>327,128</u>
Net assets	13		<u>391,464</u>	<u>327,128</u>
Funds	14			
Restricted funds			198,663	145,810
Unrestricted funds				
Designated funds			43,200	-
General funds			<u>149,601</u>	<u>181,318</u>
Total charity funds			<u>391,464</u>	<u>327,128</u>

Approved by the trustees on 15 November 2022 and signed on their behalf by

Stephen Whitlock

Steven Whitlock - Chair of trustees

Legs 4 Africa

Statement of cash flows

For the year ended 31 March 2022

	2022 £	2021 £
Cash used in operating activities:		
Net movement in funds	64,336	103,559
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(7)	(19)
Decrease / (increase) in debtors	(3,395)	14,203
Increase / (decrease) in creditors	(13,686)	15,608
Net cash provided by / (used in) operating activities	47,248	133,351
Cash flows from investing activities:		
Dividends, interest and rents from investments	7	19
Net cash provided by / (used in) investing activities	7	19
Increase / (decrease) in cash and cash equivalents in the year	47,255	133,370
Cash and cash equivalents at the beginning of the year	346,589	213,219
Cash and cash equivalents at the end of the year	393,844	346,589

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Legs 4 Africa 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves, £192,801 (including £43,200 of designated funds). There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

e) Donated stock

Donated items of stock for distribution are not included in the financial statements because the trustees consider it impractical to be able to assess the value of donated stocks reliably. The trustees are exploring different methods to identify a suitable cost valuation and hope to recognise the value of completed prosthetics in future years when suitable comparative information is available to recognise a change in accounting policy.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Grants payable

Grants which have been authorised and paid are included as expenditure in the statement of financial activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year.

i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff costs as follows:

	2022	2021
Raising funds	20.9%	12.4%
Charitable activities	79.1%	87.6%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key judgement applied in the preparation of these financial statements is in not recognising a value for donated stock (as described in note 1 (e) above).

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

2. Prior period comparatives: statement of financial activities (restated)

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	-	209,041	209,041
Charitable activities	254,980	-	254,980
Investments	-	19	19
Total income	254,980	209,060	464,040
Expenditure on:			
Raising funds	-	44,858	44,858
Charitable activities	277,486	38,137	315,623
Total expenditure	277,486	82,995	360,481
Net income / (expenditure) and movement in funds	(22,506)	126,065	103,559

3. Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £	Restated 2021 Total £
Individual donations	200	54,996	55,196	99,860
Corporate donations	-	174	174	10,584
Legacies	-	-	-	50,000
Campaigns	41,497	-	41,497	-
Job Retention Scheme	-	1,698	1,698	48,597
Total donations and legacies	41,697	56,868	98,565	209,041

All donations and legacies in the prior year were unrestricted.

The trust has received substantial donations for used prosthetics. It has not been possible to measure the cost of this donated stock reliably so the income has not been recognised in line with the SORP. Management estimate that the overall donations are between £500,000 and £1,000,000.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £	Restated 2021 Total £
Grants > £5,000				
Private funder	301,241	-	301,241	150,174
UK Aid	25,806	-	25,806	10,089
The Dashlight Foundation	-	20,000	20,000	-
The Batchworth Trust	15,000	-	15,000	-
The Britford Bridge Trust	15,000	-	15,000	-
Paul Lunn-Rockliffe Charitable Trust	10,000	-	10,000	-
The Leeward Trust	10,000	-	10,000	-
The Peter Stebbings Memorial Charity	10,000	-	10,000	-
The Brian Mercer Charitable Trust	10,000	-	10,000	10,000
The Emite Charitable Foundation	9,860	-	9,860	-
Anonymous donor	-	-	-	10,000
The Allan and Nesta Ferguson Charitable Settlement	-	-	-	7,500
The Charles Hayward Foundation	-	-	-	7,000
Grants < £5,000	<u>44,238</u>	<u>2,000</u>	<u>46,238</u>	<u>60,217</u>
Total income from charitable activities	<u>451,145</u>	<u>22,000</u>	<u>473,145</u>	<u>254,980</u>

All charitable income in the prior year was restricted.

5. Government grants

The charity receives government grants, defined as funding from UK Aid and the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £27,504 (2021: £58,686). There are no unfulfilled conditions or contingencies attaching to these grants.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Project costs	-	82,988	-	82,988
In country staff costs	-	25,394	-	25,394
Grants payable (note 7)	-	32,997	-	32,997
Student bursaries	-	85,624	-	85,624
Staff costs (note 9)	28,097	106,095	60,591	194,783
Other staff costs	-	-	18,105	18,105
Fundraising and communication costs	16,850	-	-	16,850
Office and running costs	-	668	19,036	19,704
Travel and subsistence	131	18,708	885	19,724
Consultancy	3,318	1,085	780	5,183
Audit and accountancy fees	-	-	6,029	6,029
Sub-total	48,396	353,559	105,426	507,381
Allocation of support and governance costs	22,073	83,353	(105,426)	-
Total expenditure	70,469	436,912	-	507,381

Total governance costs were £3,353 (2021: £Nil)

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure (continued)

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Project costs	-	46,597	-	46,597
In country staff costs	-	13,519	-	13,519
Grants payable (note 7)	-	16,031	-	16,031
Student bursaries	-	50,353	-	50,353
Staff costs (note 9)	31,356	108,392	60,361	200,109
Other staff costs	-	-	9,380	9,380
Fundraising and communication costs	2,198	-	-	2,198
Office and running costs	-	-	20,204	20,204
Travel and subsistence	-	1,195	895	2,090
Sub-total	33,554	236,087	90,840	360,481
Allocation of support and governance costs	<u>11,304</u>	<u>79,536</u>	<u>(90,840)</u>	<u>-</u>
Total expenditure	<u>44,858</u>	<u>315,623</u>	<u>-</u>	<u>360,481</u>

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

7. Grants payable

During the year, 23 (2021: 12) grants were awarded to 8 institutions (2021: 7) for organisational support for partner organisations.

	2022 £	2021 £
Grants to organisations		
Amputee Self Help Network	13,767	-
Grants < £5,000	<u>19,230</u>	<u>16,031</u>
	<u>32,997</u>	<u>16,031</u>

8. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	353	Nil
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	3,000	-
▪ Other services	<u>1,812</u>	<u>-</u>

Three trustees were reimbursed for travel costs (2021: none).

9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	175,062	181,710
Social security costs	12,854	12,393
Pension costs	<u>6,867</u>	<u>6,006</u>
	<u>194,783</u>	<u>200,109</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the trustees, founder and chief executive officer. The total employee benefits of the key management personnel were £84,597 (2021: £72,516).

	2022 No.	2021 No.
Average head count	<u>6.33</u>	<u>6.46</u>

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2022 £	Restated 2021 £
Accrued income	<u>3,400</u>	<u>5</u>

12. Creditors : amounts due within 1 year

	2022 £	Restated 2021 £
Trade creditors	798	-
Accruals	4,791	4,255
Other taxation and social security	<u>191</u>	<u>15,211</u>
	<u>5,780</u>	<u>19,466</u>

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	198,663	43,200	155,381	397,244
Current liabilities	<u>-</u>	<u>-</u>	<u>(5,780)</u>	<u>(5,780)</u>
Net assets at 31 March 2022	<u>198,663</u>	<u>43,200</u>	<u>149,601</u>	<u>391,464</u>
Prior year comparative (restated)	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	145,810	-	200,784	346,594
Current liabilities	<u>-</u>	<u>-</u>	<u>(19,466)</u>	<u>(19,466)</u>
Net assets at 31 March 2021	<u>145,810</u>	<u>-</u>	<u>181,318</u>	<u>327,128</u>

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted funds				
Private funder	88,385	262,475	(314,896)	35,964
UK Aid	13,879	25,806	(23,305)	16,380
Leg resources	43,546	88,298	(77,767)	54,077
LegUp campaign	-	80,263	(14,863)	65,400
Mobility centre upgrades	-	36,000	(9,158)	26,842
Total restricted funds	145,810	492,842	(439,989)	198,663
Unrestricted funds				
<i>Designated funds:</i>				
Community groups	-	12,000	-	12,000
Staff growth	-	31,200	-	31,200
<i>Total designated funds</i>	<i>-</i>	<i>43,200</i>	<i>-</i>	43,200
General funds	181,318	35,675	(67,392)	149,601
Total unrestricted funds	181,318	78,875	(67,392)	192,801
Total funds	327,128	571,717	(507,381)	391,464

Purposes of restricted funds

Private funder	Supporting projects on the ground in Africa, including community group support, training bursaries for female amputees, peer support and counselling, and upgrading mobility centres so that they can better serve their clients. The funder has opted to be anonymous.
UK Aid	This 2 year project, started and grew peer support and counselling services in Ghana. Legs4Africa trained 6 counsellors and who would visit amputees in the hospital, to talk through their trauma, and alert them to other services such as physiotherapy, prosthetic legs and ways to get further counselling.
Leg resources	This fund is supported by multiple grants and foundations. It is a 1 year project, but runs each year. It allows us to collect, refurbish and ship legs from the UK to Africa, it is also helping us expand our collections to Australia, Canada and France.
LegUp campaign	This campaign was to fund peer support and counselling services in Gambia. It would deepen and expand the services that had already been established there, allowing them to reach people who lived away from the main city. This was matched funded by our private funder.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds (continued)

Purposes of restricted funds (continued)

Mobility centre upgrades This 1 year project is aimed at assisting mobility centres with tools, machines, staffing or any other costs that may help improve the quality and speed of their service of fitting prosthetic legs to patients.

Purposes of designated funds

Community group This fund is designated to support community groups that serve amputees in Africa, helping them find peers and work together to build their own autonomy, these can be sport, income-generating, or disability advocacy.

Staff growth This fund was designated to support the growth of the organisation in hiring so that we can meet our aims in project areas, increase our media visibility, and ultimately get more people walking again.

Prior period comparative (restated)

	At 12 March 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted funds				
Private funder	108,573	150,174	(170,362)	88,385
UK Aid	13,607	10,089	(9,817)	13,879
Leg Resources	46,136	94,717	(97,307)	43,546
Total restricted funds	168,316	254,980	(277,486)	145,810
Unrestricted funds				
General funds	55,253	209,060	(82,995)	181,318
Total unrestricted funds	55,253	209,060	(82,995)	181,318
Total funds	223,569	464,040	(360,481)	327,128

15. Related party transactions

There were no related party transactions in the current or prior period.

16. Prior year accounting period

The prior year accounting period was from 12 March 2020 to 31 March 2021. Comparative information is provided for this 12.5 month period.

Legs 4 Africa

Notes to the financial statements

For the year ended 31 March 2022

17. Prior period adjustments

The comparative financial statements have been adjusted due to incorrectly preparing the accounts on a receipts and payments basis and recording unrestricted income as restricted. The effects of the restatement are set out below:

	2021 £
Creditors	
Creditors per original accounts at 31 March 2021	-
Accruals	4,255
Other taxation and social security	<u>15,211</u>
Restated creditors as at 31 March 2021	<u><u>19,466</u></u>

	2021 £
Debtors	
Debtors per original accounts at 31 March 2021	-
Accrued income	<u>5</u>
Restated debtors as at 31 March 2021	<u><u>5</u></u>

	Restricted £	Unrestricted £	Total 2021 £
Funds			
Funds per original accounts at 31 March 2021	254,383	57,249	311,632
Adjustment to debtors	-	5	5
Adjustment to creditors	-	(19,466)	(19,466)
Correct bank balance	-	34,957	34,957
Reclassify unrestricted income	<u>(108,573)</u>	<u>108,573</u>	<u>-</u>
Restated funds at 31 March 2021	<u><u>145,810</u></u>	<u><u>181,318</u></u>	<u><u>327,128</u></u>

STAND

England & Wales - Charity number 1158697

Accounts

Legs4Africa

12.03.2020 - 31.03.21

Trustees' Annual Report



Registered Charity Number 1158697

Reference and administrative details of the charity:

Name: Legs4africa

Registration number: 1158697

Address: Backfields House, Upper York Street, Bristol, United Kingdom, BS2 8QJ

Website: www.legs4africa.org

Social Media: *@legs4africa*

Email: hello@legs4africa.org

Phone: +44 (0) 117 325 8114

Note on dates: This reporting period is over 1 year due to aligning to normal financial year for future April 1st - March 31st.

Trustee Board

Richard Hibbert (Chair)

Sam Gibson

Bex Yearworth

Alexander Emenike

Reena Agarwal

Structure, governance and management

Particulars of governing document: Trust Deed dated 12 March 2014.

Methods adopted for the recruitment and appointment of new trustees:

No trustees have left or been appointed during this period

Financial Review

In and Out (£)	March 2020 - 2021
Total Income	459,815
Total Expenditure	361,415

Reserves Policy - Hold £50,000 in reserves, in a separate bank account

There are no funds in deficit

Paid employees include:

Phil Tunstall - Development Director
Tom Williams - Founding Director
Evie Dickinson - Fundraising Manager
Christopher Ingram - Project Manager
Bethany Elgood - Project Manager
Stefanie Hadley - Delivery Coordinator

Public benefit statement

The Trustees hereby declare and affirm that they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers and/or duties.

Objectives and activities of Legs4Africa

Legs4Africa is a charitable organization in the UK focused on empowering amputees in developing African countries. Legs4Africa's vision is to see amputees across Africa live independently. Legs4Africa's mission is to provide amputees with assistive technologies, and emotional and physical rehabilitation. Our approach is to build a network of partnering mobility centre's in Africa, who are assisted by receiving new and used prosthetic leg components which are used by trained staff to build prosthetic legs for the local amputee population, and aid them with physiotherapy and physical rehabilitation. To aid with the emotional rehabilitation Legs4Africa set up support groups local to the mobility centres, that are run by amputees, for amputees, creating a network of support that aids to empower

amputees, and helping them find work, training and social connections.

Legs4Africa work from Bristol, they collect prosthetic legs from hospitals and individual donors from across the UK. They partner with local Men's Shed organisations that dismantle the legs into their individual components, which are then sorted for sending to Africa. They also utilise the use of volunteers to carry equipment with them on holidays or business trips, if they are heading near a partnering centre then they are encouraged to take a box of leg components with them. Initiatives like this means Legs4Africa achieves a lot with a small budget.

Legs4Africa is composed of volunteers and professionals who are working diligently to refine the model even further to ensure that the charity can provide even more prosthetics, to even more amputees, in the most efficient and cost effective way.

Vision

Affordable rehabilitation for amputees across Africa

Mission

To help amputees live independently, by providing prosthetic legs, along with physical and emotional rehabilitation

Values

We believe that all amputees should have access to a prosthetic leg

We believe independence is achieved through community, education and opportunity

We look for local solutions first

We believe in collaborating with other organisations

We are inclusive of people that are under-represented

We communicate with transparency

We present every person with dignity, agency and humanity through our media

We will have a positive impact on the planet for generations to come

We listen, adapt and say thank you

Current Situation

We currently collect 2000 legs a year in the UK, which we think is almost the limit.

We dismantle the legs into useful components, which we refurbish, clean and ship to 10 mobility centres in 7 Sub-saharan African countries. We are currently close to meeting the demand for parts in these centres, however we know of at least 60 centres that require a solution for low-cost prosthetic components, and we cannot meet that demand.

There is a huge need for emotional support alongside physical rehabilitation. We have set up community groups in Gambia, helping with counselling and referrals to local services. Our head office in Bristol employs 6 full time staff, 2 part time staff, and 3 regular volunteers. We employ 7 staff in The Gambia (3 in the mobility centre, 3 in community support and 1 data collector)

There is a lack of prosthetists and technicians in Africa, especially female ones. We have 7 women, including 5 amputees in training to become prosthetic technicians. Along with 1 male in training to become a prosthetist.

Objectives and Priorities This Year

Expanding our prosthetic leg recycling programme in Europe, Canada, USA and Australia.

Expand our emotional support group programme in Ghana, Gambia and Uganda, through providing peer support and increasing the organisational capacity of amputee led groups.

Increase the number of amputees accessing, and quality of our mobility centre partners services

Explore technologies for delivering online training, and for manufacturing leg components locally

Reporting

We regularly update our website and social media with reports, blog posts and demonstrations of impact.

We report with gratitude to our funders directly, including UK Aid, regular public donations, family trusts and grants, corporate partners and public fundraisers.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Legs4Africa

1158697

Receipts and payments accounts

CC16a

For the period from	12/03/2020	To	31/03/2021
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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	134,360	295,614	-	429,974	352,016
Job Retention Scheme	29,841	-	-	29,841	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	164,201	295,614	-	459,815	352,016
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	164,201	295,614	-	459,815	352,016

A3 Payments

Staff Costs	1,098	210,514	-	211,612	117,043
Project Spending	4,822	103,717	-	108,539	46,328
Fundraising / Marketing	1,619	7,826	-	9,445	17,662
Office Costs	2,330	19,278	-	21,608	13,135

Insurance	493	-	-	493	674
Staff Training	1,042	7,107	-	8,149	3,596
Bank Charges	101	73	-	174	302
Other	-	1,395	-	1,395	-
	-	-	-	-	-
Sub total	11,505	349,910	-	361,415	198,740

A4 Asset and investment purchases, (see table)					
		-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	

Total payments	11,505	349,910	-	361,415	198,740
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Net of receipts/(payments)	152,696	- 54,296	-	98,400	153,276
A5 Transfers between funds	- 129,199	129,199	-	-	-
A6 Cash funds last year end	33,752	179,480	-	213,232	59,956
Cash funds this year end	57,249	254,383	-	311,632	213,232

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	Business Account	7,217	246,862	-
	Reserves Account	50,032	-	-
	Debit Account	-	7,521	-
	Total cash funds	57,249	254,383	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds	Restricted funds	Endowment funds

	Details	to nearest £	to nearest £	to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	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			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

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

Signature	Print Name	Date of approval
	Richard Hibbert	27/10/21