

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

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<b>Charity number</b>	1158697														
<b>Registered office</b>	Ferndale House Mill Hill Road Arnesby Leicester LE8 5WG														
<b>Operational address</b>	Backfields House Upper York Street Bristol BS2 8QJ														
<b>Trustees</b>	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <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															
<b>Senior management</b>	Phil Tunstall (Chief Executive Officer) Tom Williams (Founder / Technical Director)														
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD														
<b>Bankers</b>	Barclays Bank Plc Leicester LE87 2BB														

## **Legs 4 Africa**

### **Message from the director**

#### **For the year ended 31 March 2022**

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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**

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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**

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##### **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**

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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**

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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**

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##### **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**

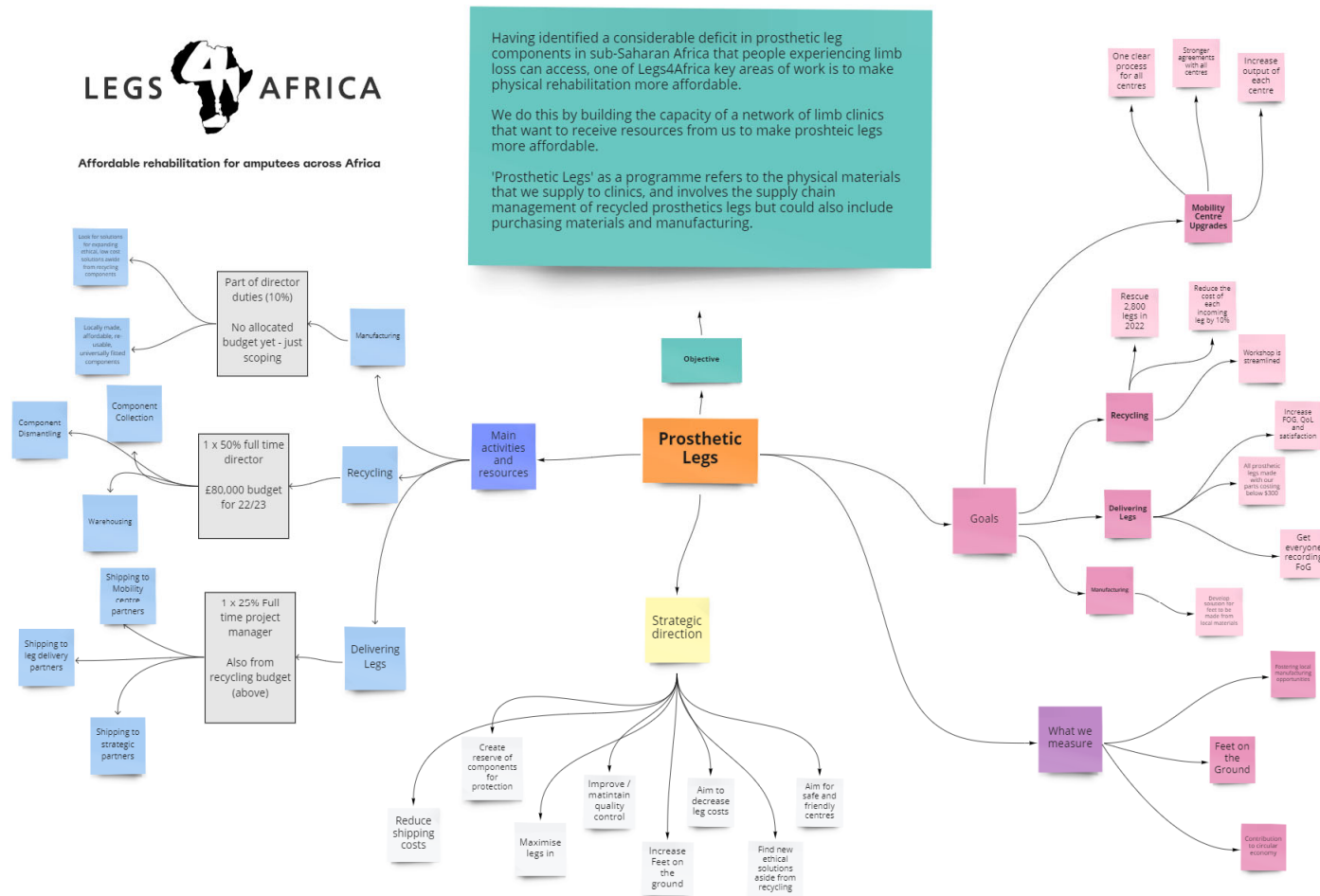
See visual strategy diagrams for the three aims on the following pages, each aim has three projects related to it. Each states the short-term (1 year) goals, the long-term (5-year) strategic direction, along with the resources, measurements of success and main activities of each.



# Legs 4 Africa

## Report of the trustees

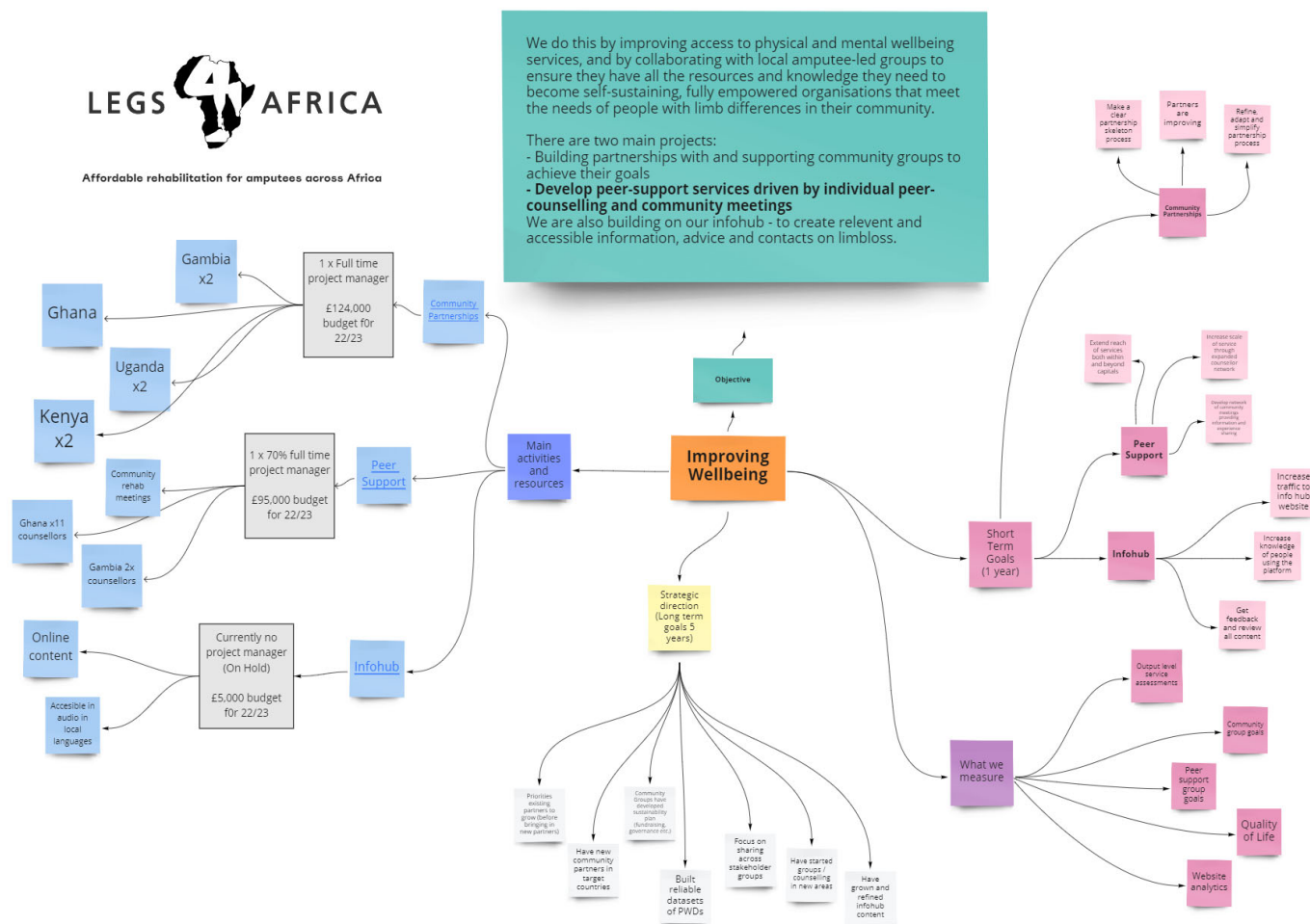
For the year ended 31 March 2022



## Legs 4 Africa

### Report of the trustees

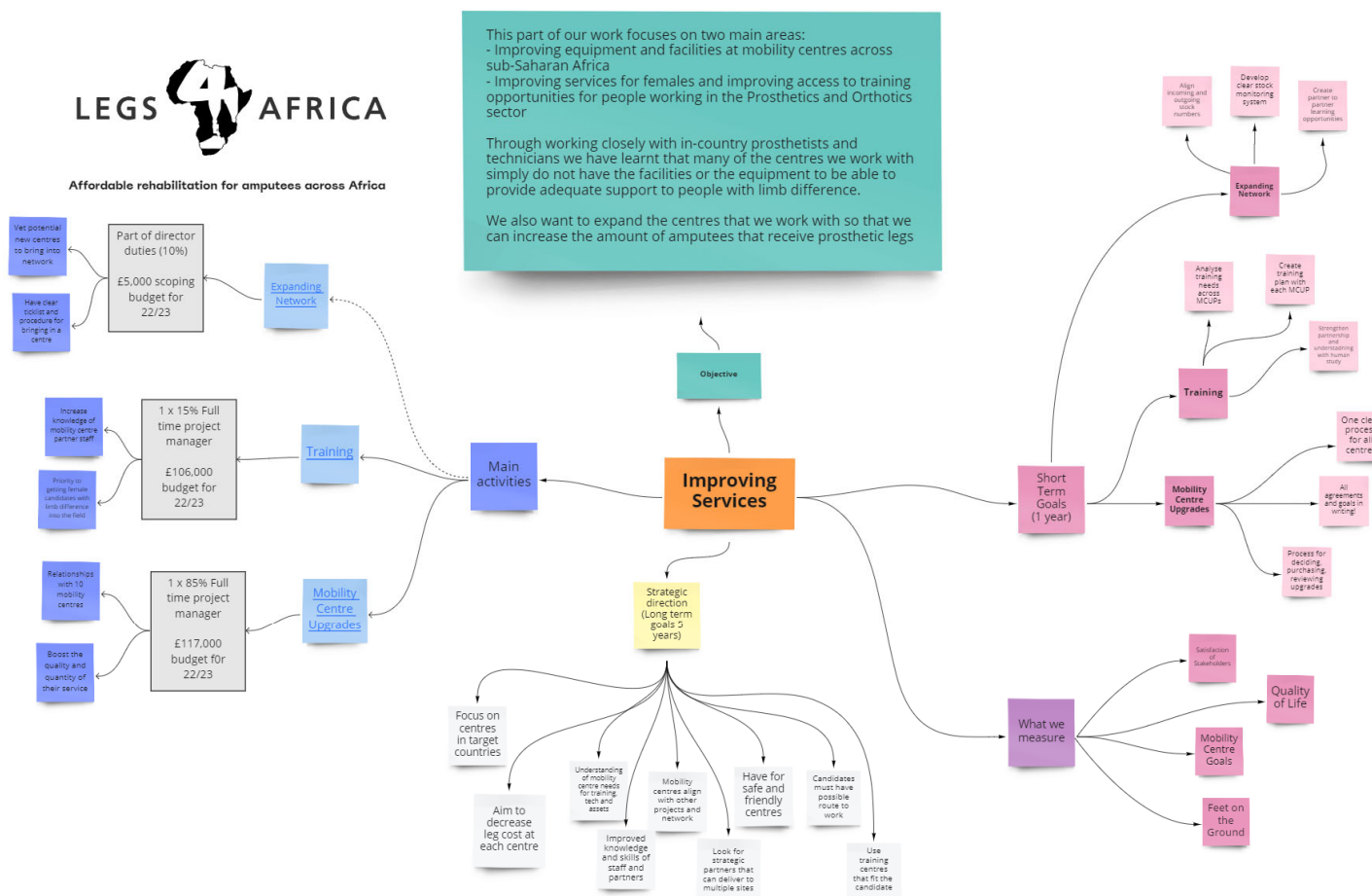
For the year ended 31 March 2022



## 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**

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##### **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**

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##### **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**

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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**

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##### **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**

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##### **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**

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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 £
<b>Income from:</b>					
Donations and legacies	3	41,697	56,868	<b>98,565</b>	209,041
Charitable activities	4	451,145	22,000	<b>473,145</b>	254,980
Investments		-	7	<b>7</b>	19
<b>Total income</b>		<u>492,842</u>	<u>78,875</u>	<u><b>571,717</b></u>	<u>464,040</u>
<b>Expenditure on:</b>					
Raising funds		10,000	60,469	<b>70,469</b>	44,858
Charitable activities		<u>429,989</u>	<u>6,923</u>	<u><b>436,912</b></u>	<u>315,623</u>
<b>Total expenditure</b>	6	<u>439,989</u>	<u>67,392</u>	<u><b>507,381</b></u>	<u>360,481</u>
<b>Net income and movement in funds</b>	8	52,853	11,483	<b>64,336</b>	103,559
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>145,810</u>	<u>181,318</u>	<u><b>327,128</b></u>	<u>223,569</u>
<b>Total funds carried forward</b>		<u><u>198,663</u></u>	<u><u>192,801</u></u>	<u><u><b>391,464</b></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 £
<b>Current assets</b>				
Debtors	11	3,400		5
Cash at bank and in hand		<u>393,844</u>		<u>346,589</u>
		<b>397,244</b>		346,594
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	12	<u>5,780</u>		<u>19,466</u>
<b>Net current assets</b>			<u><b>391,464</b></u>	<u>327,128</u>
<b>Net assets</b>	13		<u><b>391,464</b></u>	<u>327,128</u>
<b>Funds</b>	14			
Restricted funds			<b>198,663</b>	145,810
Unrestricted funds				
Designated funds			<b>43,200</b>	-
General funds			<u><b>149,601</b></u>	<u>181,318</u>
<b>Total charity funds</b>			<u><b>391,464</b></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 £
<b>Cash used in operating activities:</b>		
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
<b>Net cash provided by / (used in) operating activities</b>	<b>47,248</b>	<b>133,351</b>
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	7	19
<b>Net cash provided by / (used in) investing activities</b>	<b>7</b>	<b>19</b>
<b>Increase / (decrease) in cash and cash equivalents in the year</b>	<b>47,255</b>	<b>133,370</b>
Cash and cash equivalents at the beginning of the year	346,589	213,219
<b>Cash and cash equivalents at the end of the year</b>	<b>393,844</b>	<b>346,589</b>

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

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#### 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

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**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**

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

#### 3. Income from donations and legacies

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

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 £
<b>Grants &gt; £5,000</b>				
Private funder	301,241	-	<b>301,241</b>	150,174
UK Aid	25,806	-	<b>25,806</b>	10,089
The Dashlight Foundation	-	20,000	<b>20,000</b>	-
The Batchworth Trust	15,000	-	<b>15,000</b>	-
The Britford Bridge Trust	15,000	-	<b>15,000</b>	-
Paul Lunn-Rockliffe Charitable Trust	10,000	-	<b>10,000</b>	-
The Leeward Trust	10,000	-	<b>10,000</b>	-
The Peter Stebbings Memorial Charity	10,000	-	<b>10,000</b>	-
The Brian Mercer Charitable Trust	10,000	-	<b>10,000</b>	10,000
The Emite Charitable Foundation	9,860	-	<b>9,860</b>	-
Anonymous donor	-	-	-	10,000
The Allan and Nesta Ferguson Charitable Settlement	-	-	-	7,500
The Charles Hayward Foundation	-	-	-	7,000
<b>Grants &lt; £5,000</b>	<u>44,238</u>	<u>2,000</u>	<u><b>46,238</b></u>	<u>60,217</u>
<b>Total income from charitable activities</b>	<u><u>451,145</u></u>	<u><u>22,000</u></u>	<u><u><b>473,145</b></u></u>	<u><u>254,980</u></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
<b>Sub-total</b>	48,396	353,559	105,426	507,381
Allocation of support and governance costs	22,073	83,353	(105,426)	-
<b>Total expenditure</b>	<b>70,469</b>	<b>436,912</b>	<b>-</b>	<b>507,381</b>

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
<b>Sub-total</b>	<b>33,554</b>	<b>236,087</b>	<b>90,840</b>	<b>360,481</b>
Allocation of support and governance costs	<u>11,304</u>	<u>79,536</u>	<u>(90,840)</u>	<u>-</u>
<b>Total expenditure</b>	<u><b>44,858</b></u>	<u><b>315,623</b></u>	<u><b>-</b></u>	<u><b>360,481</b></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 £
<b>Grants to organisations</b>		
Amputee Self Help Network	13,767	-
Grants < £5,000	<u>19,230</u>	<u>16,031</u>
	<u><b>32,997</b></u>	<u><b>16,031</b></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><b>194,783</b></u>	<u><b>200,109</b></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><b>6.33</b></u>	<u><b>6.46</b></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	<b>397,244</b>
Current liabilities	<u>-</u>	<u>-</u>	<u>(5,780)</u>	<u>(5,780)</u>
<b>Net assets at 31 March 2022</b>	<u><b>198,663</b></u>	<u><b>43,200</b></u>	<u><b>149,601</b></u>	<u><b>391,464</b></u>
<b>Prior year comparative (restated)</b>	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>
<b>Net assets at 31 March 2021</b>	<u><b>145,810</b></u>	<u><b>-</b></u>	<u><b>181,318</b></u>	<u><b>327,128</b></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 £
<b>Restricted funds</b>				
Private funder	88,385	262,475	(314,896)	<b>35,964</b>
UK Aid	13,879	25,806	(23,305)	<b>16,380</b>
Leg resources	43,546	88,298	(77,767)	<b>54,077</b>
LegUp campaign	-	80,263	(14,863)	<b>65,400</b>
Mobility centre upgrades	-	36,000	(9,158)	<b>26,842</b>
<b>Total restricted funds</b>	<b>145,810</b>	<b>492,842</b>	<b>(439,989)</b>	<b>198,663</b>
<b>Unrestricted funds</b>				
<i>Designated funds:</i>				
Community groups	-	12,000	-	<b>12,000</b>
Staff growth	-	31,200	-	<b>31,200</b>
<i>Total designated funds</i>	<i>-</i>	<i>43,200</i>	<i>-</i>	<b>43,200</b>
General funds	181,318	35,675	(67,392)	<b>149,601</b>
<b>Total unrestricted funds</b>	<b>181,318</b>	<b>78,875</b>	<b>(67,392)</b>	<b>192,801</b>
<b>Total funds</b>	<b>327,128</b>	<b>571,717</b>	<b>(507,381)</b>	<b>391,464</b>

#### 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

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#### 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 £
<b>Restricted funds</b>				
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
<b>Total restricted funds</b>	<b>168,316</b>	<b>254,980</b>	<b>(277,486)</b>	<b>145,810</b>
<b>Unrestricted funds</b>				
General funds	55,253	209,060	(82,995)	181,318
<b>Total unrestricted funds</b>	<b>55,253</b>	<b>209,060</b>	<b>(82,995)</b>	<b>181,318</b>
<b>Total funds</b>	<b>223,569</b>	<b>464,040</b>	<b>(360,481)</b>	<b>327,128</b>

#### 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

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##### 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 £
<b>Creditors</b>	
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 £
<b>Debtors</b>	
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 £
<b>Funds</b>			
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>