

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	<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>(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	
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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.

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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;

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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.

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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

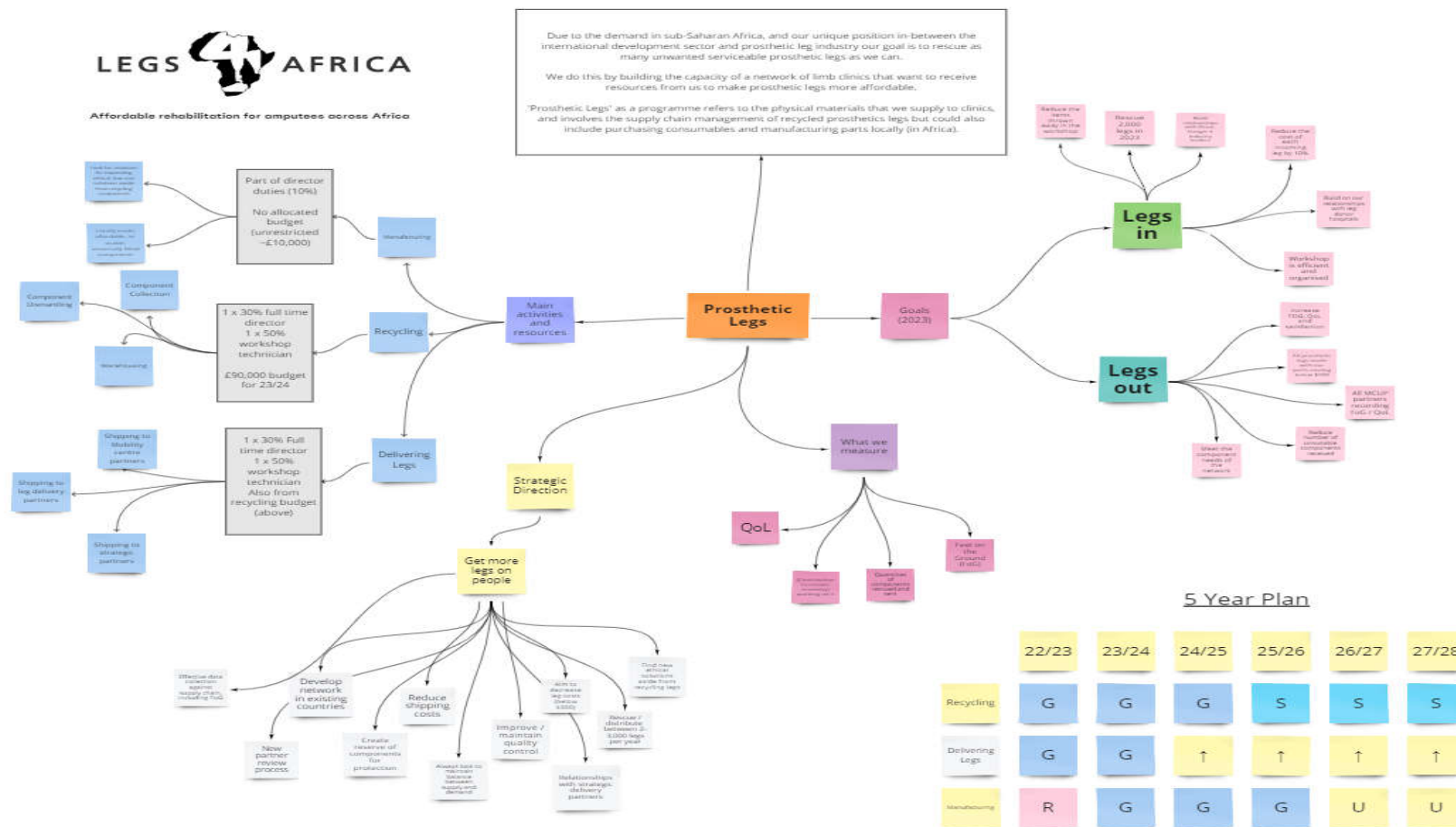
See visual strategy diagrams for the three aims on the following pages, each aim has three projects related to it. Each states the short-term (1 year) goals, the long-term (5-year) strategic direction, along with the resources, measurements of success and main activities of each.

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.

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Report of the trustees

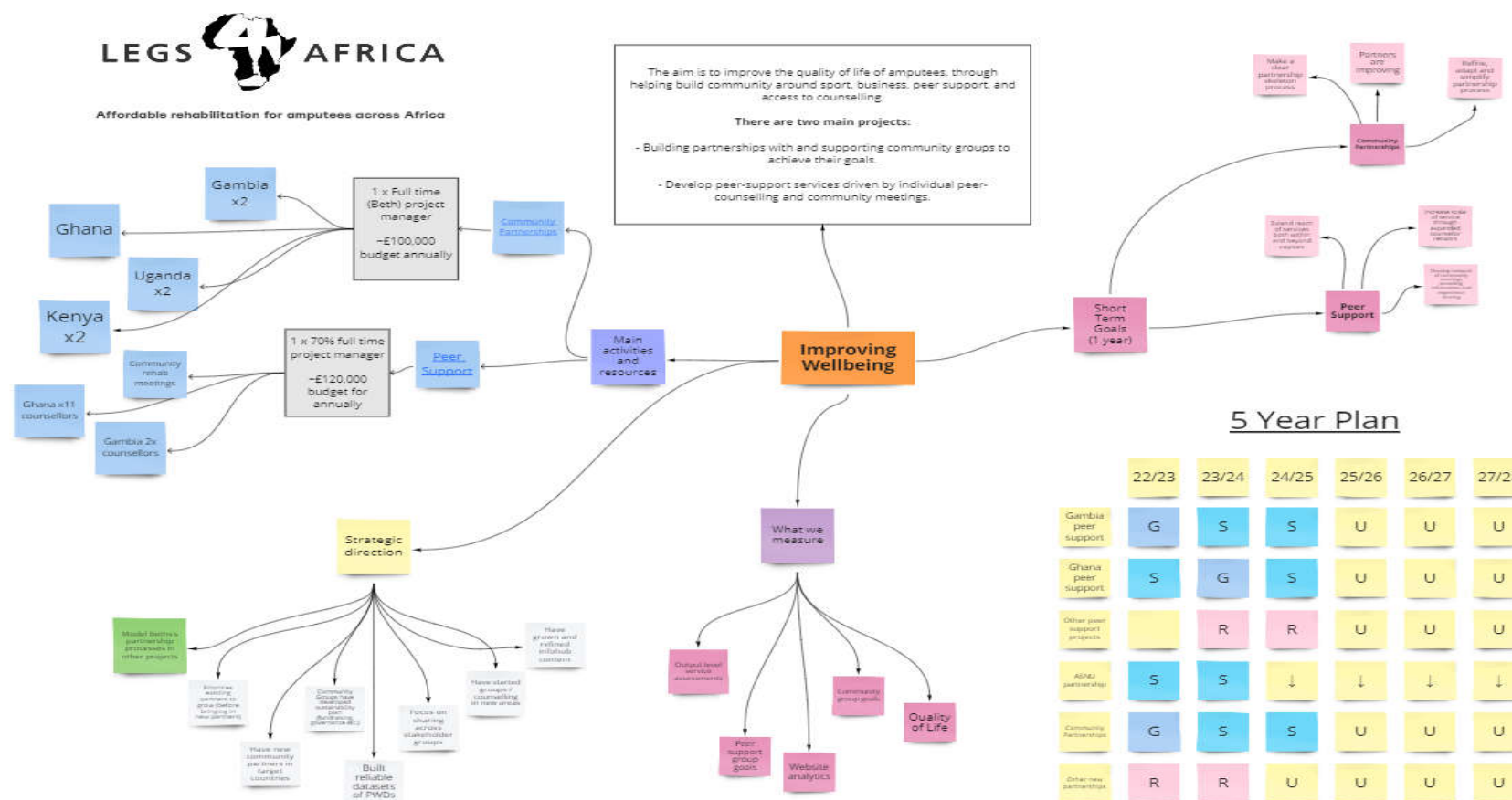
For the year ended 31 March 2023



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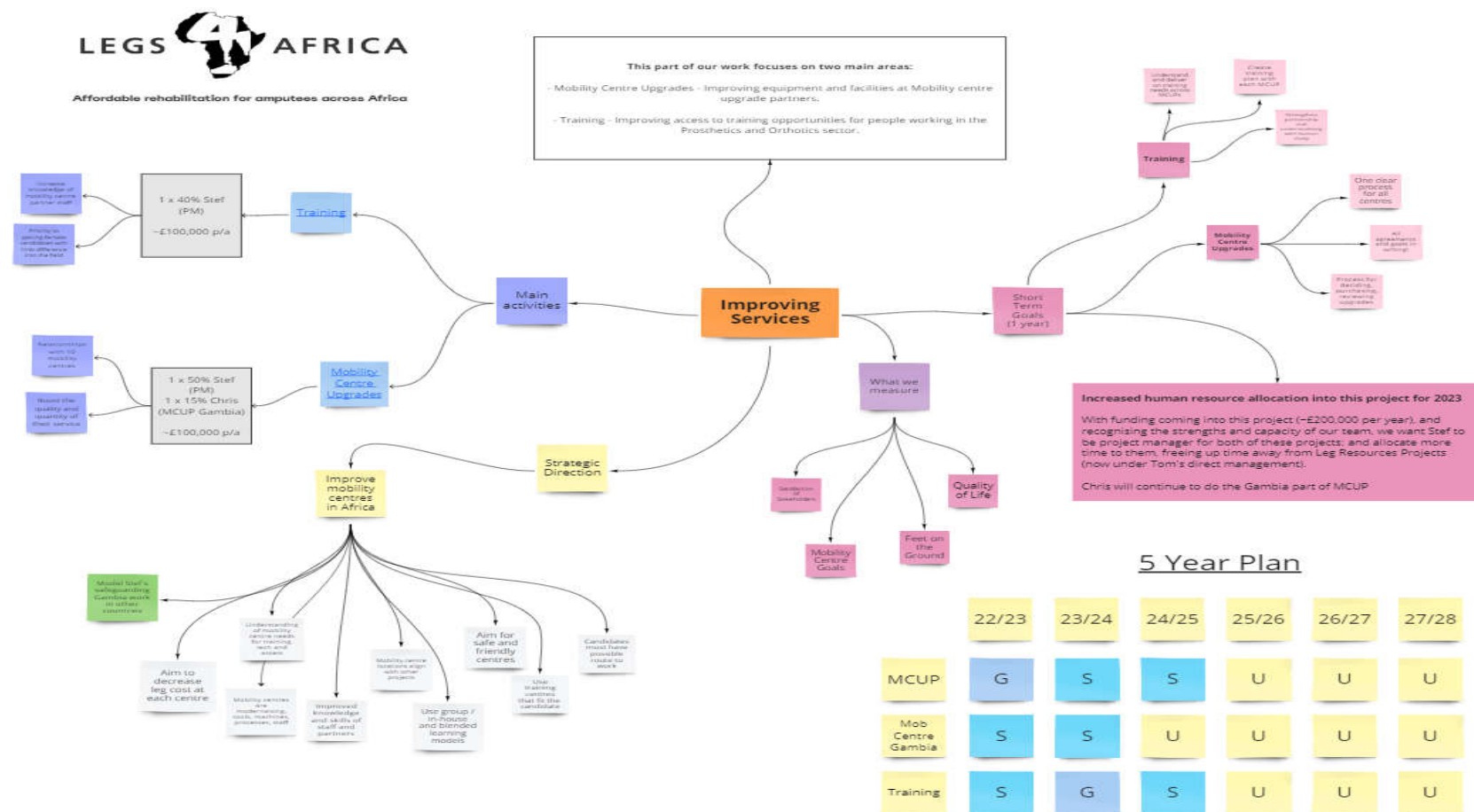
For the year ended 31 March 2023



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Report of the trustees

For the year ended 31 March 2023



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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.

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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.

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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.

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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.

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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><u>451,145</u></u>	<u><u>22,000</u></u>	<u><u>473,145</u></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.