

Charity no. 1158697



The new name for LEGS  AFRICA

**STAND (formerly Legs 4 Africa)**

**Report and Unaudited Financial  
Statements**

**31 March 2024**

## **STAND (formerly Legs 4 Africa)**

### **Reference and administrative details**

**For the year ended 31 March 2024**

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<b>Charity number</b>	1158697												
<b>Registered office and 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>John De Ritter</td><td>(resigned 25 August 2023)</td></tr><tr><td>Samantha Gibson</td><td></td></tr><tr><td>Jessica Stewart</td><td>(appointed 12 July 2023)</td></tr><tr><td>Cleavon Tate</td><td></td></tr><tr><td>Stephen Whitlock</td><td></td></tr><tr><td>Rebecca Wilkinson</td><td></td></tr></table>	John De Ritter	(resigned 25 August 2023)	Samantha Gibson		Jessica Stewart	(appointed 12 July 2023)	Cleavon Tate		Stephen Whitlock		Rebecca Wilkinson	
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Samantha Gibson													
Jessica Stewart	(appointed 12 July 2023)												
Cleavon Tate													
Stephen Whitlock													
Rebecca Wilkinson													
<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												

## **STAND (formerly Legs 4 Africa)**

### **Message from the director**

#### **For the year ended 31 March 2024**

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

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

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

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

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

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

Phil Tunstall - Managing Director

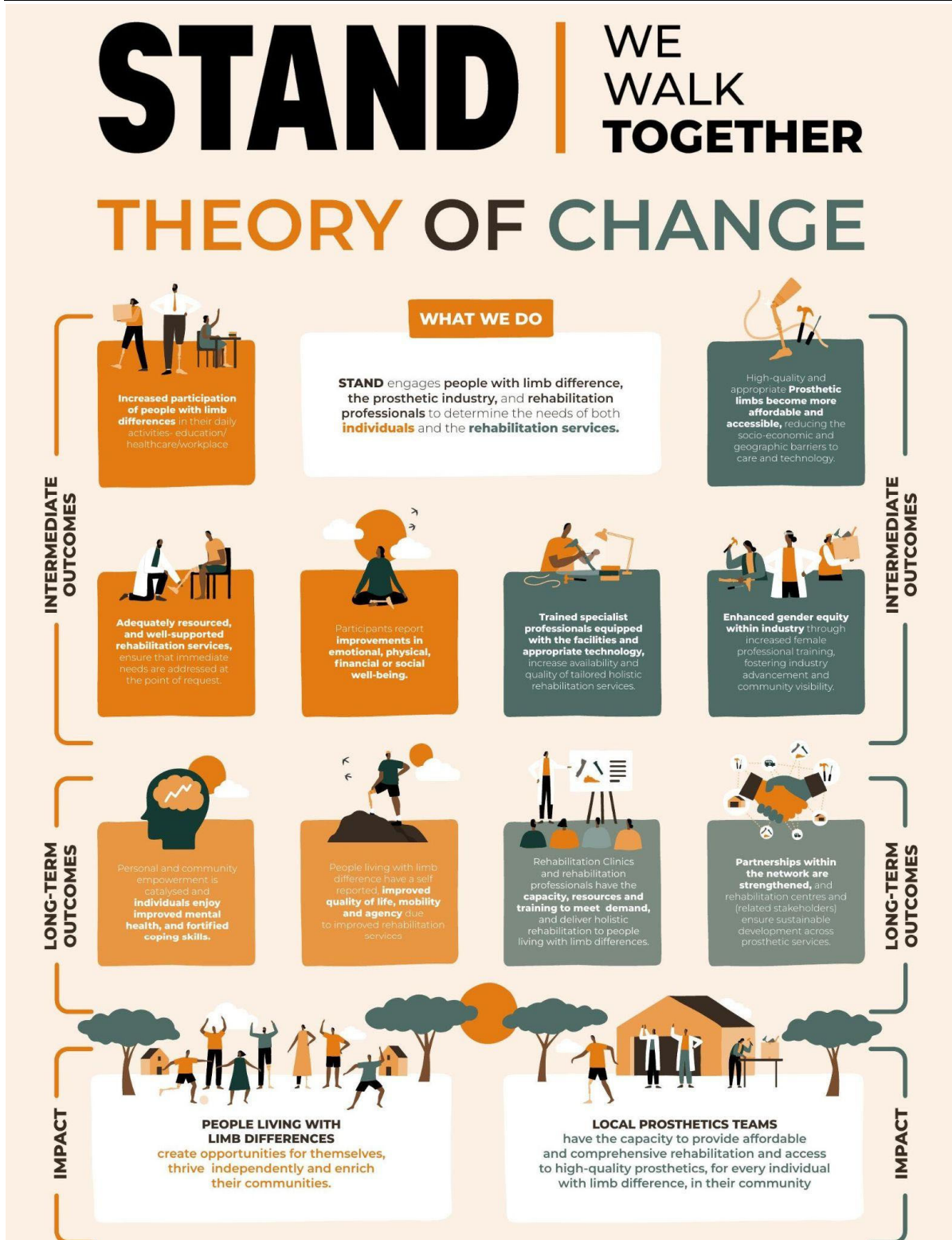
## STAND (formerly Legs 4 Africa)

### Report of the trustees

For the year ended 31 March 2024



Vision, mission and values illustration



Theory of change illustration

## **STAND (formerly Legs 4 Africa)**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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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.

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

The projects and aims address these United Nations Sustainability Goals:

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

#### **Achievements and performance**

##### **Improving access to recycled prosthetic legs**

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

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

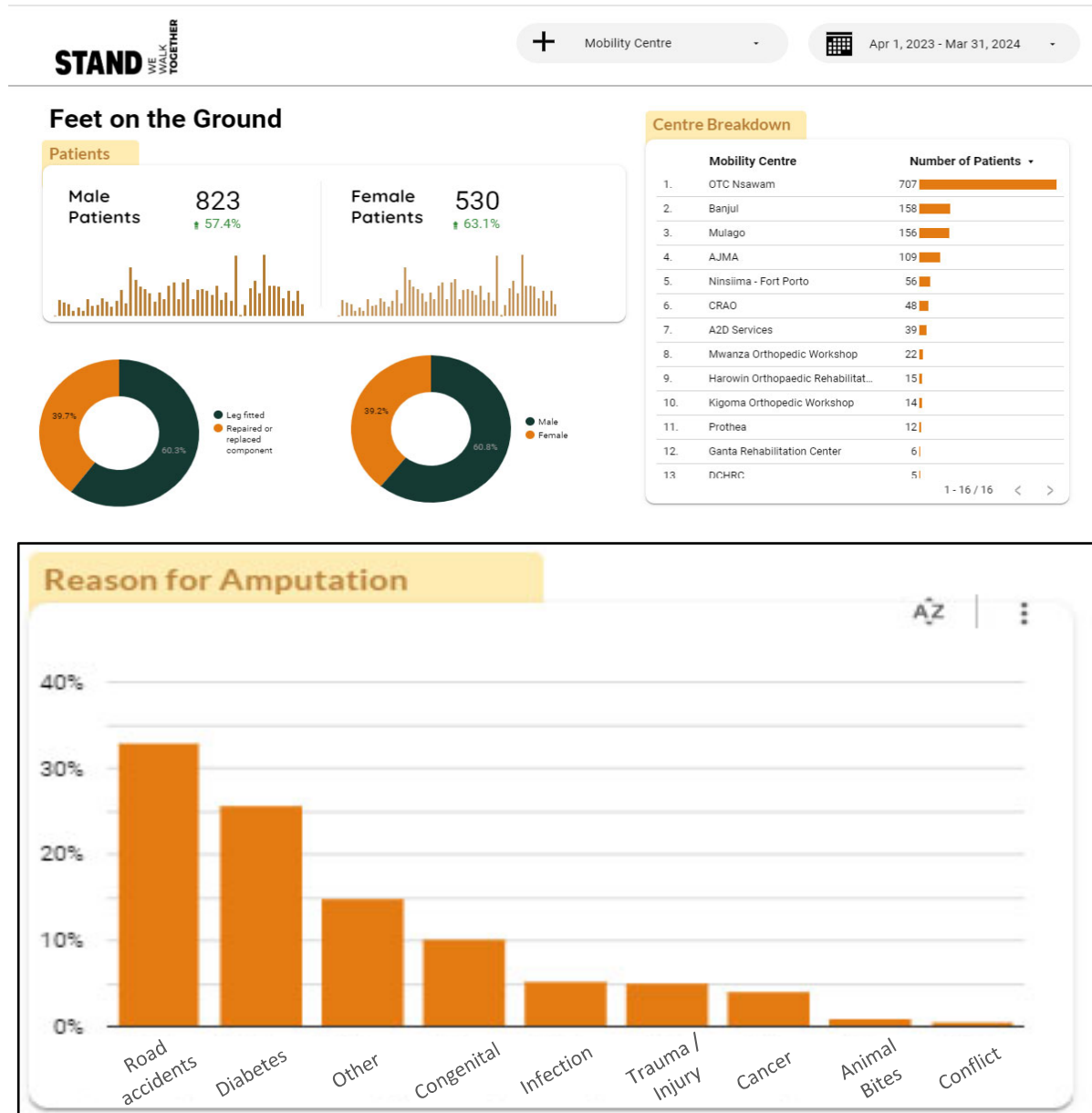
## STAND (formerly Legs 4 Africa)

### Report of the trustees

For the year ended 31 March 2024

#### Feet on the ground

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



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



## STAND (formerly Legs 4 Africa)

### Report of the trustees

#### For the year ended 31 March 2024

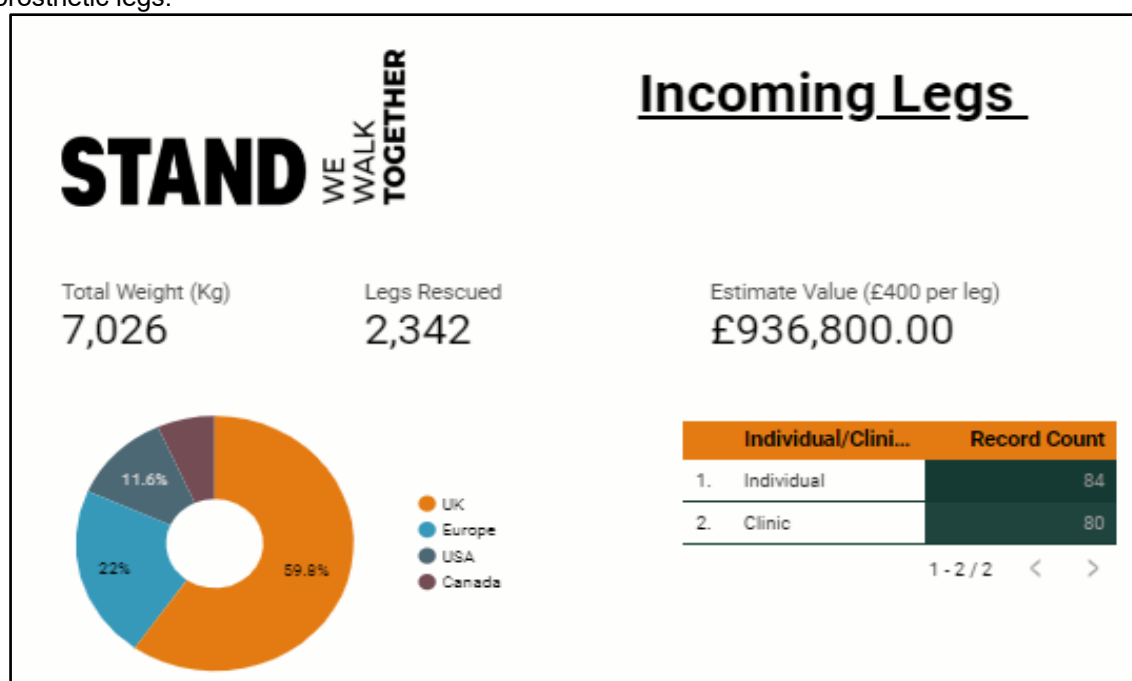
We are currently shipping more legs than are being fitted. This is due to several factors: rehab centres must maintain stock of various sizes and types of prosthetic components to best match patients, and some centres are slow to adopt our data capture methods due to training and local tech and internet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

#### Rescuing legs

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

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

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



#### Dismantling legs

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

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



## STAND (formerly Legs 4 Africa)

### Report of the trustees

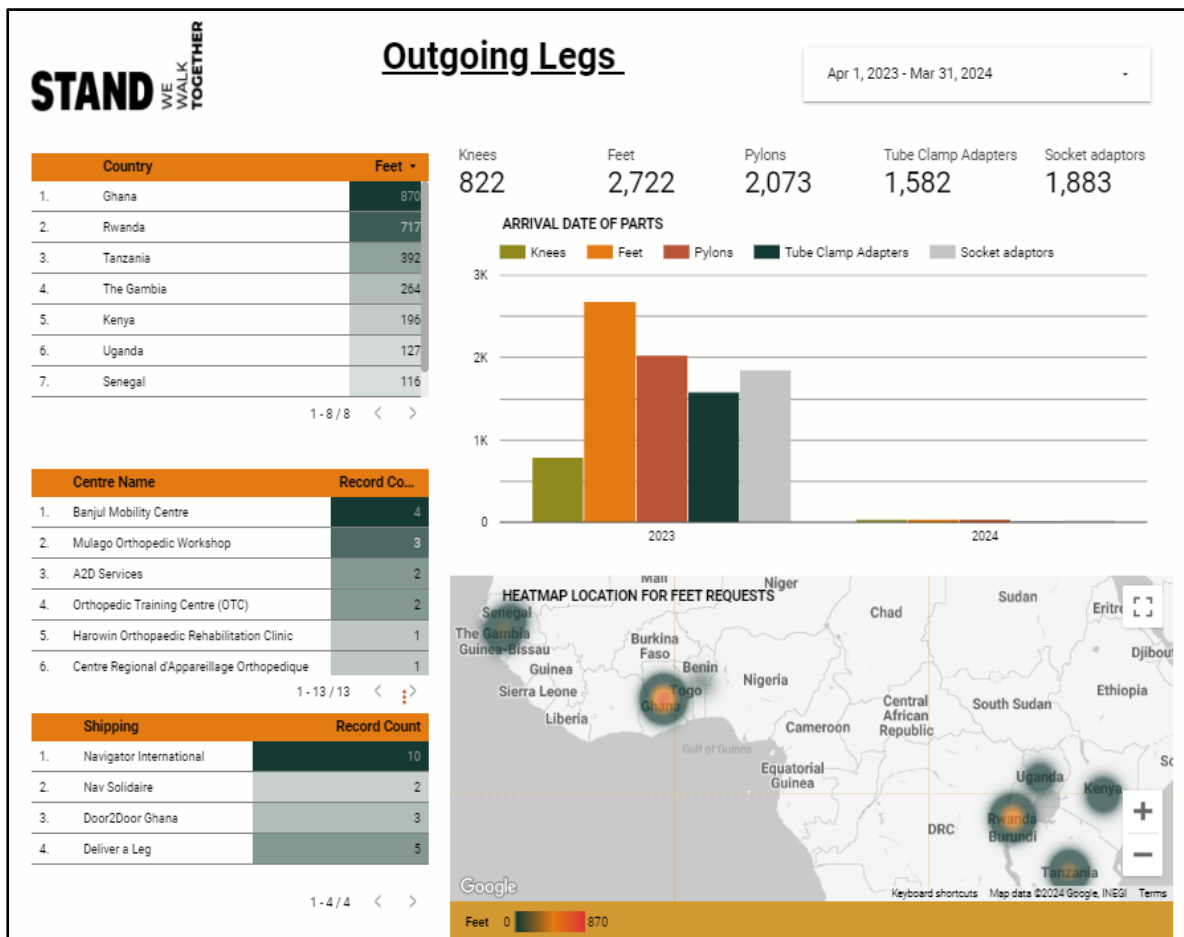
For the year ended 31 March 2024

#### Shipping legs

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

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

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



#### Research and development

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

## **STAND (formerly Legs 4 Africa)**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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

#### **Improving services**

This part of our work focuses on two main areas:

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

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

#### **Improving equipment and facilities**

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

This year we have funded:

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

#### **Improving access to training**

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

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

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

## STAND (formerly Legs 4 Africa)

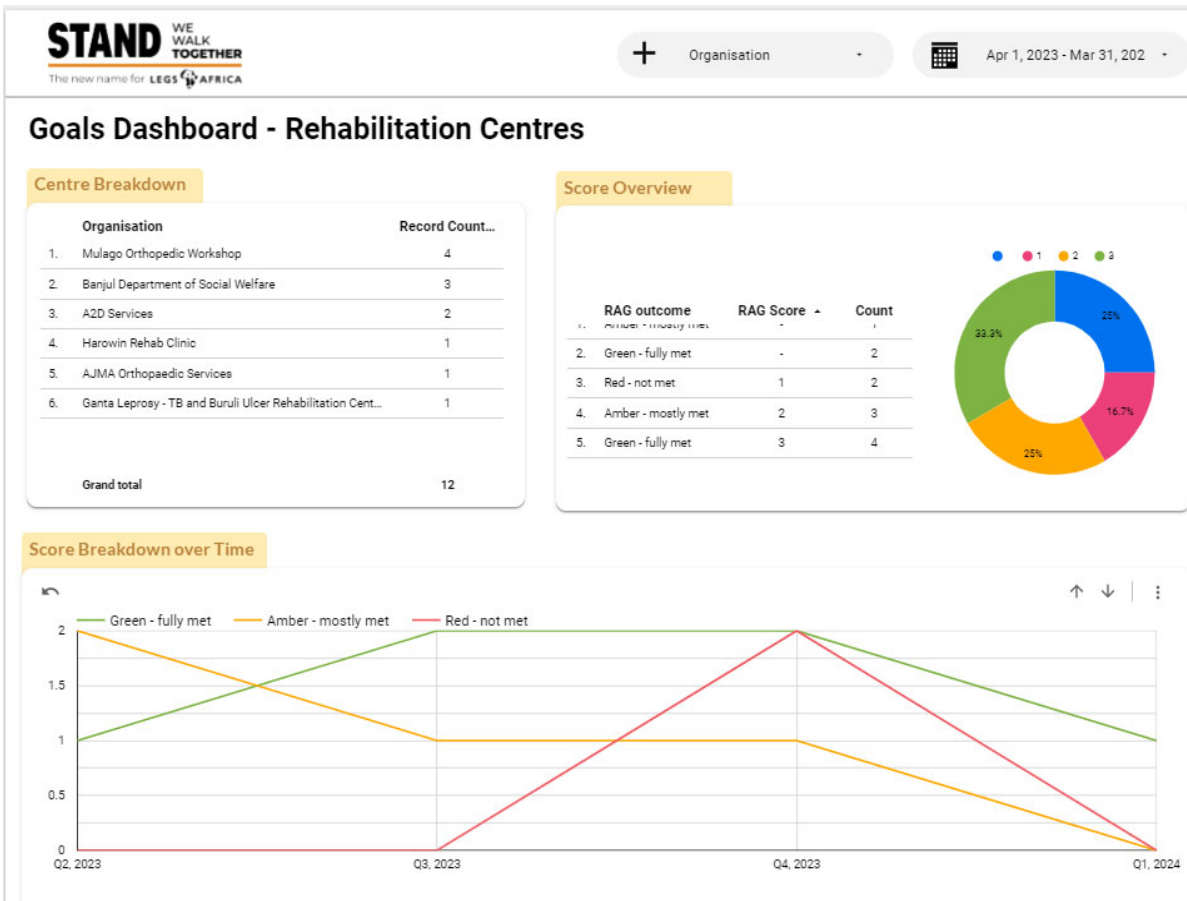
### Report of the trustees

#### For the year ended 31 March 2024

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

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

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



## **STAND (formerly Legs 4 Africa)**

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

#### **Information Hub**

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

#### **Improving wellbeing**

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

#### **Care in the Community**

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

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

#### **Peer support and counselling**

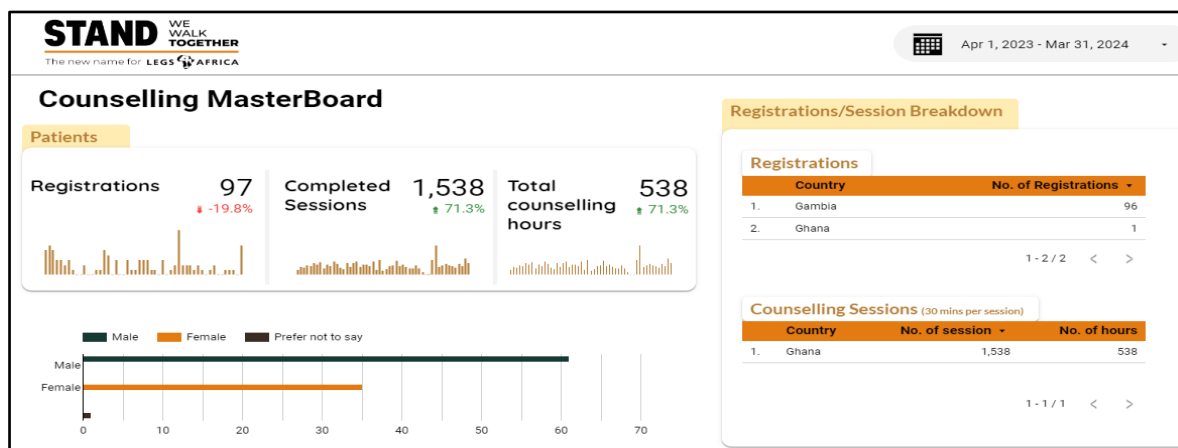
Amputation can lead to depression, anxiety, and PTSD. It is estimated that 66% of amputees develop a mental health disorder as a result of limb loss, and in countries like The Gambia, 80% of people will not receive any emotional or physical rehabilitation support. To ensure people can access the support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

## STAND (formerly Legs 4 Africa)

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#### For the year ended 31 March 2024

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



### Community Group Sustainability

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

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

### Community Meetings

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

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

## STAND (formerly Legs 4 Africa)

### Report of the trustees

#### For the year ended 31 March 2024

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#### Partner organisations

STAND currently work with the following partner organisations:

##### Rescuing legs

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

##### Delivering legs and providing support

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

##### Training Provider partners

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

##### Community Limb-Difference Organisation Partners

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

#### Plans for future periods

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

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

## **STAND (formerly Legs 4 Africa)**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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

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

#### **Financial review and fundraising**

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

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

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

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

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

#### **Reserves policy**

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

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



## **STAND (formerly Legs 4 Africa)**

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**For the year ended 31 March 2024**

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#### **Investments**

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

#### **Grant making**

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

#### **Structure, governance and management**

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

#### **Board of trustees**

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

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

#### **Trustee recruitment**

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

#### **Remuneration of key management personnel**

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

## **STAND (formerly Legs 4 Africa)**

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#### **For the year ended 31 March 2024**

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##### **Risk management**

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

##### **Public benefit statement**

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

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

##### **Statement of responsibilities of the trustees**

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **STAND (formerly Legs 4 Africa)**

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#### **For the year ended 31 March 2024**

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

The trustees have no beneficial interest in the charity.

#### **Independent examiners**

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

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



Stephen Whitlock - Chair of trustees

## **Independent examiner's report**

### **To the trustees of**

### **STAND (formerly Legs 4 Africa)**

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

#### **Responsibilities and basis of report**

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

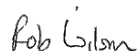
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the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

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

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the Act;
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Date: 22 August 2024

**Robert Wilson FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

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

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

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

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

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

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



Stephen Whitlock - Chair of trustees

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

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

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



## **STAND (formerly Legs 4 Africa)**

### **Notes to the financial statements**

**For the year ended 31 March 2024**

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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).

STAND (formerly Legs 4 Africa) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### **b) Going concern basis of accounting**

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

##### **c) Income**

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

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

##### **d) Donated services and facilities**

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

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

##### **e) Donated stock**

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

## STAND (formerly Legs 4 Africa)

### Notes to the financial statements

For the year ended 31 March 2024

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#### 1. Accounting policies (continued)

##### f) Interest receivable

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

##### g) Funds accounting

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

##### h) Expenditure and irrecoverable VAT

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

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

##### i) Grants payable

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

##### j) Allocation of support and governance costs

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

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

##### k) Listed investments

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

##### l) Debtors

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

## **STAND (formerly Legs 4 Africa)**

### **Notes to the financial statements**

**For the year ended 31 March 2024**

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#### **1. Accounting policies (continued)**

##### **m) Cash at bank and in hand**

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

##### **n) Creditors**

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

##### **o) Financial instruments**

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

##### **p) Pension costs**

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

##### **q) Foreign currency transactions**

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

##### **r) Accounting estimates and key judgements**

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

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

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

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

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

**3. Income from donations**

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

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

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

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

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

**4. Income from charitable activities**

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

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

	Restricted £	Unrestricted £	2023 Total £
<b>Grants &gt; £5,000</b>			
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
<b>Grants &lt; £5,000</b>	<u>48,240</u>	<u>1,465</u>	<u>49,705</u>
<b>Total income from charitable activities</b>	<u>516,479</u>	<u>1,465</u>	<u>517,944</u>

**5. Government grants**

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

**STAND (formerly Legs 4 Africa)**

**Notes to the financial statements**

**For the year ended 31 March 2024**

**6. Total expenditure**

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

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



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

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

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

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

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

**8. Net movement in funds**

This is stated after charging:

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

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

## STAND (formerly Legs 4 Africa)

### Notes to the financial statements

#### For the year ended 31 March 2024

#### 9. Staff costs and numbers

Staff costs were as follows:

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

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

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

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

#### 10. Taxation

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

#### 11. Investments

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

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

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

**13. Creditors: amounts due within 1 year**

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

**14. Analysis of net assets between funds**

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

**Prior year comparative**

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

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

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

**Purposes of restricted funds**

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

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

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

**Transfers between funds**

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

**Prior period comparative (restated)**

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

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

**16. Related party transactions**

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