

STAND | WE
WALK
TOGETHER



Annual report

1 April 2024 - 31 March 2025

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

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LETTER FROM THE DIRECTOR

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

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

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

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

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



Phil Tunstall

Director

phil@stand.ngo



Nyima: opening STAND's
Gambian office.

WHAT WE DO

OUR MISSION

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



STAND's three main aims

1

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

2

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

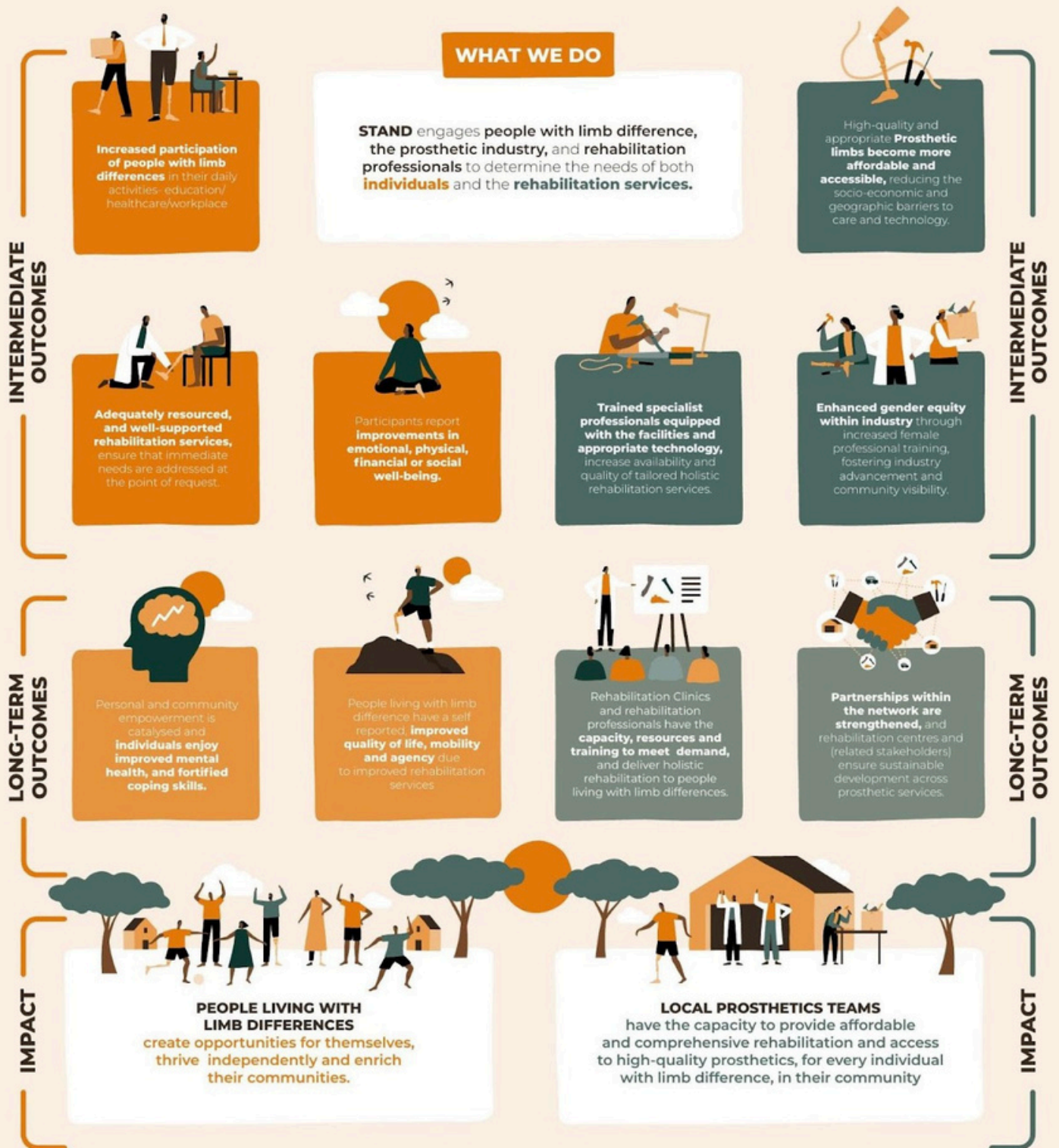
3

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

Which all contribute towards these United Nations' development goals



THEORY OF CHANGE



OBJECTIVES: OUR THREE YEAR STRATEGY

1 Secure and diversify income

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

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

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

2 Strengthen and diversify rehabilitation teams

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

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

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

3 Reduce single person and succession risks

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

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

This connects to our commitment to empowerment and sustainability.

4 Build powerful international partnerships

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

This reflects our belief that together we go far.

5 Prepare for long-term sustainability

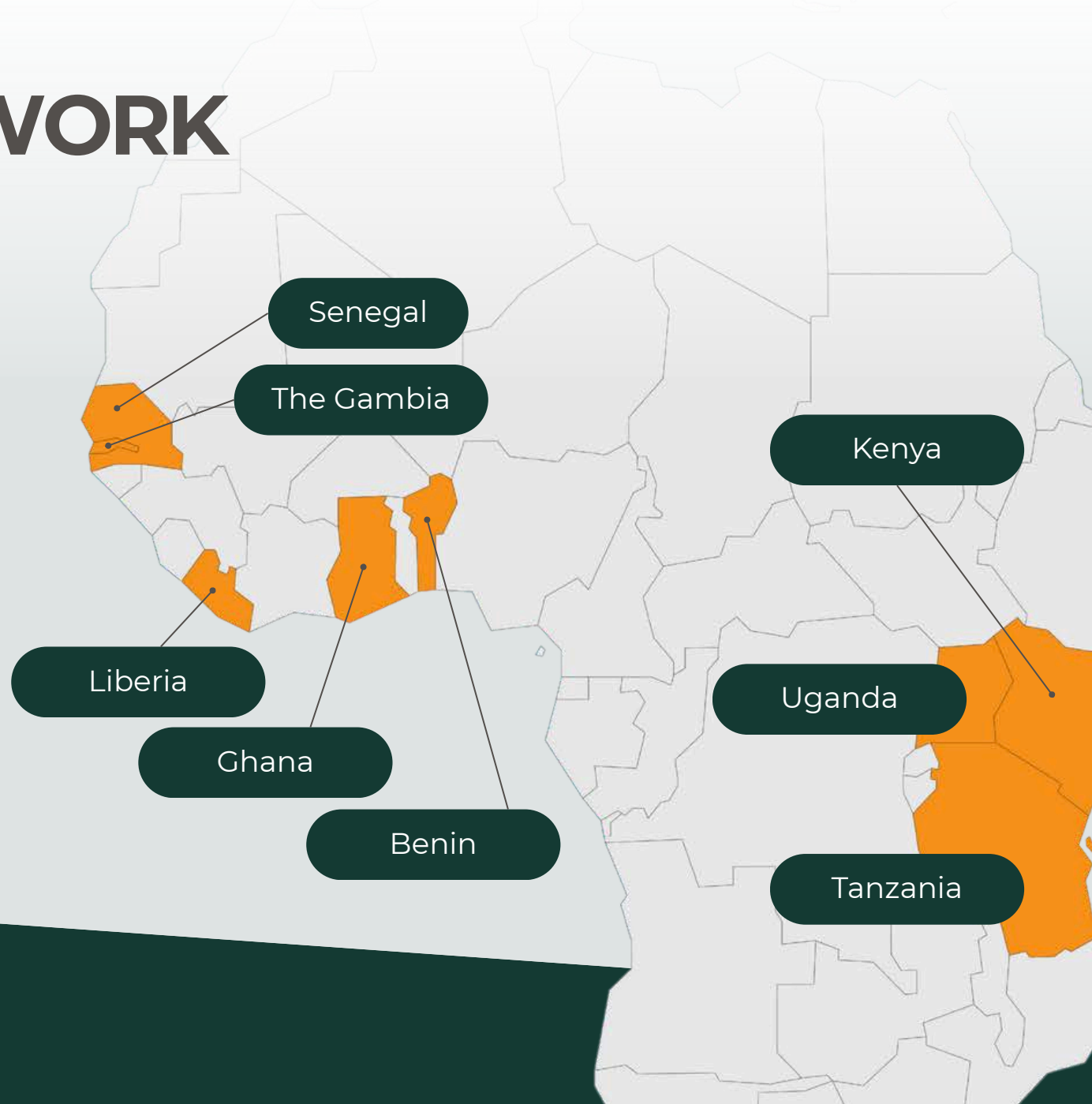
To ensure every STAND supported clinic can eventually operate independently, with locally owned systems and funding pathways. We will focus on localisation, data systems & shared learning that enable a smooth and responsible handover.

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

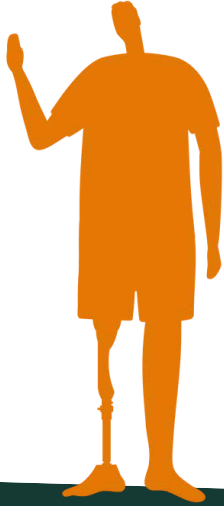
WHERE WE WORK

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

Some of our partners on the ground:

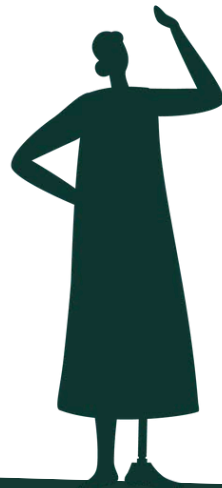


24/25 IMPACT HIGHLIGHTS



1,103

male patients



549

female patients

...now back on their feet.

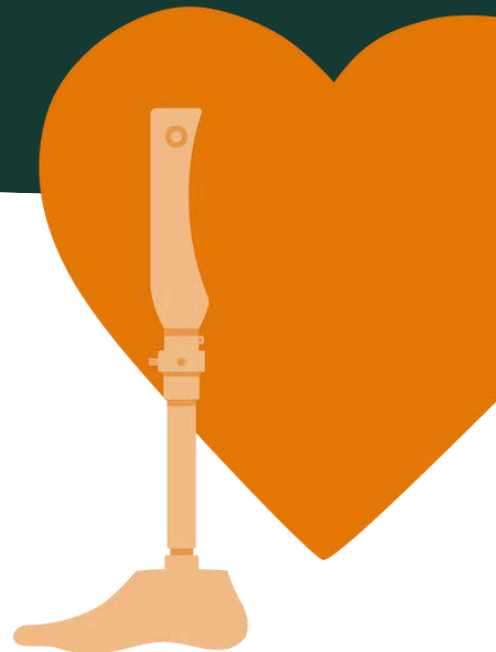
7,989

Total weight
of component
donations



2,682

essential
counselling
sessions delivered



2,663

Legs rescued

FINANCIAL HIGHLIGHTS



INCOME

TOTAL INCOME **£1.93M**

↑ *Up from £1.52m in 2023/24*

EXPENDITURE

TOTAL EXPENDITURE **£1.69M**

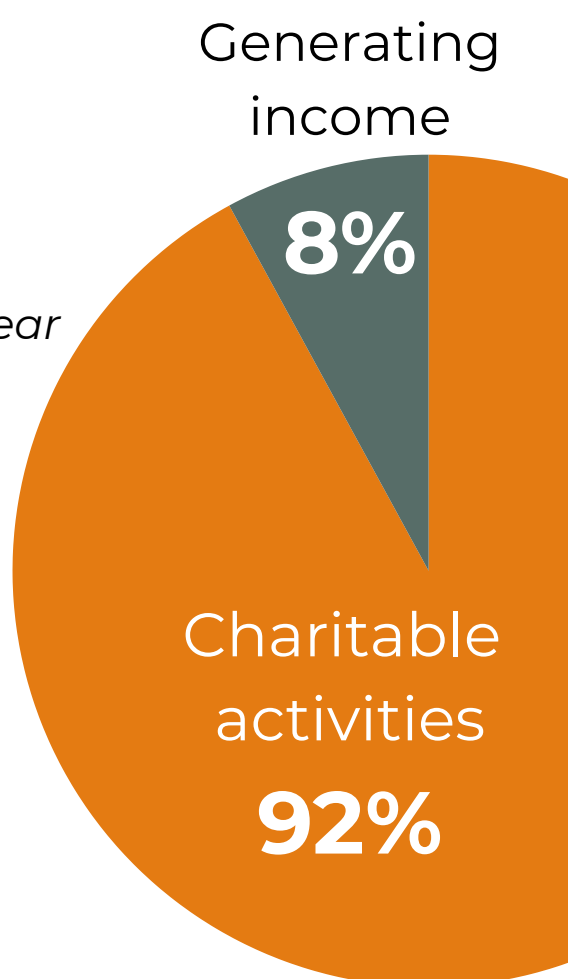
↓ *Down from £1.83m in the previous year*

CHARITABLE ACTIVITIES **£1.55M**

↓ *Down from £1.74m in 2023/24*

GENERATING INCOME **£133.9k**

↑ *Up from £84.5k in 2023/24*



LIFE CHANGING LEGS

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

Jenifer from Ghana

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

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

**SEE JENIFER'S
JOURNEY**



GOVERNANCE

Rebrand to STAND

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

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

Board development & succession

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

Risk & Compliance Oversight

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



Gabu | prosthetist at The Gambia's National Rehabilitation Centre

GOVERNANCE

Safeguarding

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



*Ebrima / part of the STAND
Gambia maintenance team*

Big steps towards securing an office in The Gambia

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

Strategic Decisions:

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

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

People & Culture

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

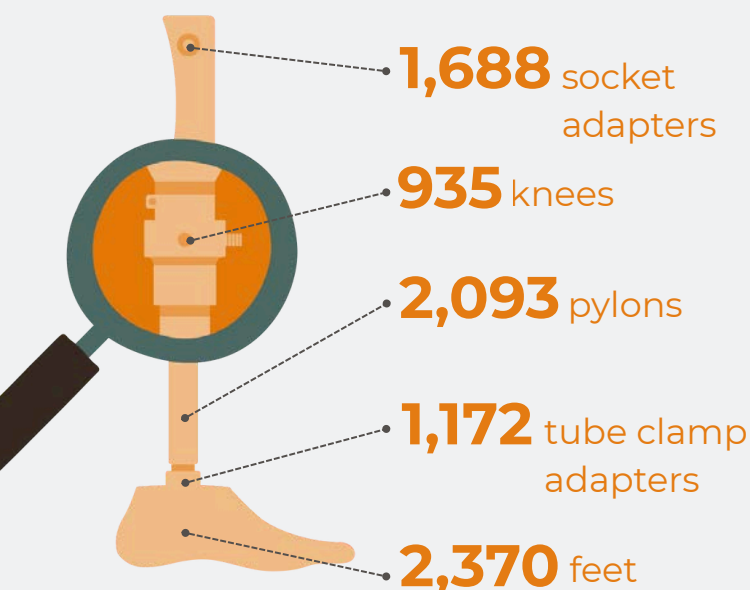
GET LEGS

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

Collecting legs

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

Components shipped



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

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

Shipping legs

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

Quality is key

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

FUNDRAISING

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

Trust & Grants

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

Campaigns

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

Big media moments

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

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

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

On the mic:

Adam Hills on
BBC Radio 4



TRAINING

Training the next generation

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

Consultant support

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

6

prosthetic experts trained

Training at TATCOT: Solange, Cindy, Hawanatu and Damaris

IMPROVING SERVICES

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

Workshop improvement

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

Accessibility to services

Outreaches run by AJMA Orthopaedic Services have continued to enable

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

Bansang

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



6

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

PEER SUPPORT & COUNSELLING

Gambia

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

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

Ghana

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

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

226 new peer counselling clients

2,682 counselling sessions

Increasing accessibility to care

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

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

partnerships with psychology, surgical and children's wards.

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

COMMUNITY GROUPS

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

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

Amputee Self-Help Network, Uganda

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



Road safety awareness: Charlie, Jared and Alex from ASNU

COMMUNITY GROUPS

Gambia

Peer-Led Learning in Action

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

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

Expanding Reach Across Regions

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

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

Advocacy and Awareness

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

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

Partnership Momentum

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



714 community participants

132k media reach per quarter

20 advocacy meetings held

LETTER FROM CHAIR

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

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

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

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

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

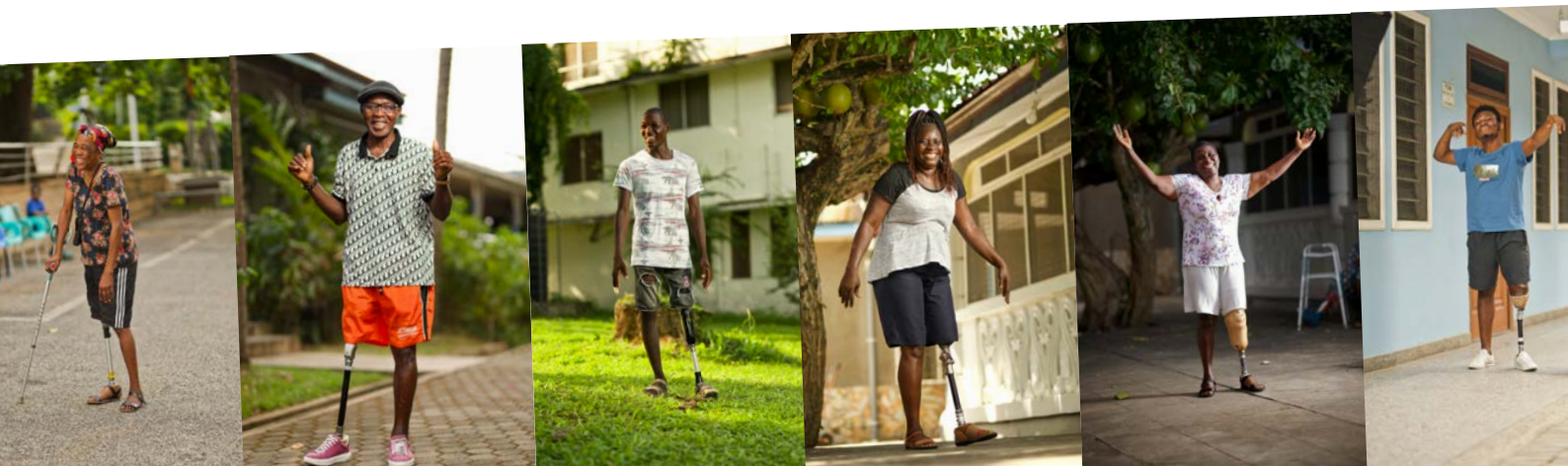
Going into a busy new year, we would be very thankful for any additional support. As STAND's Chair, I want to thank the management team for their commitment and achievements. I am excited to see what the next year brings and the continuing impact STAND can have across Sub-Saharan Africa.



Daniel Valentine

Daniel Valentine
Chair

chair@stand.ngo



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Public benefit

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

Objectives

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

STAND UK and Legs4Africa Gambia

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

Remuneration of key management personnel

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Board of Trustees

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

Trustee recruitment

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

Criteria to assess success

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

FINANCIAL REVIEW

Income

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

This included:

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

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

FINANCIAL REVIEW

Expenditure

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

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

Expenditure on charitable activities included:

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

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

Significant expenditure split across project areas:

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

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

Surplus / Deficit Calculations:

Financial only:

Income : £930,377

Expenditure : £799,003

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

Prosthetic stock only:

In: £996,068

Out: £886,475

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

Total

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

Reserves policy

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

The trustees have no beneficial interest in the charity.

Auditors

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

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



Daniel Valentine, Chair of trustees

STAND

Reference and administrative details

For the year ended 31 March 2025

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

Independent auditors' report

To the trustees of

STAND

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the trustees of

STAND

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of the trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

Independent auditors' report

To the trustees of

STAND

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

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

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

(3) We inspected the minutes of trustee meetings.

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

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

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

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

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

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

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

Independent auditors' report

To the trustees of

STAND

Use of our report

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

Godfrey Wilson Limited

Date: 14 January 2026

GODFREY WILSON LIMITED

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

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

STAND

Statement of financial activities

For the year ended 31 March 2025

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

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

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

STAND

Balance sheet

As at 31 March 2025

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

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



Daniel Valentine - Chair of trustees

STAND

Statement of cash flows

For the year ended 31 March 2025

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

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation and general information

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

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

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

b) Going concern basis of accounting

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

c) Income

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

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

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

d) Donated services and facilities

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

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

e) Donated stock

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

f) Interest receivable

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

g) Funds accounting

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

h) Expenditure and irrecoverable VAT

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

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

i) Grants payable

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

j) Allocation of support and governance costs

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

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

k) Listed investments

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

l) Debtors

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

m) Cash at bank and in hand

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

n) Creditors

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

o) Financial instruments

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

p) Pension costs

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

q) Foreign currency transactions

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

r) Accounting estimates and key judgements

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

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

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

2. Prior period restatement

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

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period restatement (continued)

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

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

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

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

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

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

Prior period comparative (restated)

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

5. Income from charitable activities

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

5. Income from charitable activities (continued)

Prior period comparative

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

6. Government grants

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure

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

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure (continued)

Prior period comparative (restated)

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

8. Grants payable

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

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

9. Net movement in funds

This is stated after charging:

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

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

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

10. Staff costs and numbers

Staff costs were as follows:

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

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

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

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

11. Taxation

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

12. Investments

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

13. Stock

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

14. Debtors

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

15. Creditors: amounts falling due within 1 year

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

STAND

Notes to the financial statements

For the year ended 31 March 2025

16. Analysis of net assets between funds

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

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Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds

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

Purposes of restricted funds

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

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Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds (continued)

Purposes of restricted funds (continued)

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

Transfers between funds

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

Prior period comparative (restated)

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

18. Related party transactions

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

19. Post balance sheet events

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



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

STAND | **WE
WALK
TOGETHER**

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