

LIVESTOCK EMERGENCY GUIDELINES AND STANDARDS - LEGS

England & Wales · Charity number 1179420

Details

Other names LEGS

Status Registered

Legal form CIO

Registered 2018-08-01

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

Contact

Address Vesey Farm
Little Clacton Road
Great Holland
Frinton-On-Sea
CO13 0EX

Phone 07790765114

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Website www.livestock-emergency.net

Activities

Objects: THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE, CATASTROPHE OR EMERGENCY IN PARTICULAR BUT NOT LIMITED TO COORDINATING THE GLOBAL LIVESTOCK EMERGENCY STANDARDS AND GUIDELINES PROGRAMME (WHICH INCLUDES THE PROVISION OR SUPPORT OF TRAINERS WHO DELIVER TRAINING IN LIVESTOCK MANAGEMENT (ANIMAL HEALTH SERVICE DELIVERY, LIVESTOCK SHELTER, FEEDING AND WATERING) EITHER AS A PREVENTATIVE MEASURE (EG. IN A PRE-DROUGHT SITUATION) OR AS A RESPONSE TO AN ACTUAL EMERGENCY OR SITUATION INCLUDING SEVERE WEATHER CONDITIONS (DROUGHT, FLOODS, MAJOR STORMS, EARTHQUAKES AND VOLCANIC ERUPTIONS ETC.).

Activities: LEGS provides technical support to practitioners and policy makers involved in livestock emergency response largely in developing countries, through the provision of the LEGS Handbook and other resources, the LEGS training programme, research and learning.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

Geography

- Benin
- Costa Rica
- France
- Germany
- Hungary
- India
- Jersey
- Kenya
- Nepal
- Pakistan
- Senegal
- Spain
- Switzerland
- United States

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£280,785	£284,885	-	-
2024-03-31	£546,827	£552,694	£95,593	0
2023-03-31	£424,113	£381,951	-	-
2022-03-31	£254,606	£227,253	-	-
2021-03-31	£228,839	£213,008	-	-

Trustees

Name	Role	Appointed
Bashair Salaheldin Elobaid Ahmed		2023-01-09
Cedric Ralston Hesse		2022-08-01
Irfan Hayat Khan		2024-10-01
Katherine Hope Sadler		2023-11-01

Accounts

Livestock Emergency Guidelines and Standards - LEGS

Charity No. 1179420

Trustees' Report and Unaudited Accounts

31 March 2025

Livestock Emergency Guidelines and Standards - LEGS
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1179420

Principal Office

Vesey Farm

Little Clacton Road

Great Holland

Frinton on Sea, Essex

CO13 0EX

Trustees

The following trustees served during the year:

B. Ahmed

C. Hesse

I. Khan

K.H. Sadler

A. Sharif (Resigned 15 March 2025)

Accountants

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

Objectives and Activities

In the year ending 31 March 2025, LEGS activities were as follows:

Activities undertaken to support the development of the CIO:

- Implementation of the five-year strategic plan (2021-2026) continued with an internal mid-term review of progress being undertaken.
- The process of identification and recruitment of additional trustees continued from the previous year. One trustee was recruited.
- The Trustees met at regular intervals (June 2024, October 2024 and January 2025) to discuss the development and management of the organisation, LEGS projects, funding options and implementation of the LEGS strategy.
- Organisational policies were reviewed and updated as necessary.
- A4ID pro bono lawyers were used to produce a Social Media Policy in May 2024.

Continued coordination and technical support to the global LEGS process

The following key activities were undertaken by the LEGS Secretariat (coordination, technical support, administrative and financial support):

- The LEGS Advisory Group: The LEGS Coordinator supported the Advisory Group to the Trustees, made up of individuals from the following organisations: FAO, ICRC, Sphere India, Tufts University and ODI. The Group met by zoom in October 2024. The meeting focused on a review of the draft Monitoring Evaluation and Learning Framework and related data collection plan and an updated current and planned activities.

- USAID/BHA project: LEGS continued to implement a two-year agreement funded by USAID/BHA for the project 'Maximizing the New Edition of the LEGS Handbook through Enhanced Training and Dissemination'. The key activities completed under this grant were: the updating of the Core Training course materials in English, Arabic, French and Spanish, to bring them in line with the 3rd edition of the LEGS Handbook with an associated briefing webinar; updating the 'Ten Things You Should Know About LEGS' video; updating of the TOT course materials in English; the production of one technical brief with associated webinar; continued support to LEGS trainers and the wider community of practice; updating of the Monitoring, Evaluation and Learning Framework; continued support to the development and implementation of LEGS institutionalisation strategies in three countries; networking; and updating of the LEGS website alongside regular communications activities. Due to sweeping cuts to the USAID budget by the US government in February 2025, funding for the project was terminated on 26th February 2025, and the following two months were spent closing the project in line with USAID guidance.

- Termination of the USAID/BHA award: several activities were either not completed or undertaken due to the funding cuts. It was not possible to complete the updating of the TOT training materials which were in draft form but needed to be pilot tested before completion and translation. Other cancelled activities included a TOT course; the production of two briefing papers and associated webinars; an independent evaluation of local ownership and institutionalisation of LEGS; translation of the 'Ten Things' video into French and Spanish; continued support to the LEGS community of practice, awareness raising and networking activities. As part of the terms for closing the project, LEGS was able to send 1020 copies of the LEGS Handbook to several countries in Africa, Latin America and the Middle East with no charge to the recipients. Partners and the community of practice were all informed of the termination.

- LEGS Conference Attendance, Networking and Partnerships:
 - > LEGS continued to work as a member of the Steering Group of the USAID/BHA funded SEADS Project (this was also terminated in February 2025). The development of a Joint Assessment Field Tool with SEADS, drawing on information from both LEGS and SEADS Handbooks, continued from the previous year, culminating in a joint launch webinar in October 2024 that was attended by 45 participants.
 - > LEGS has continued to be an active member of the Humanitarian Standards Partnership (HSP), including participation in the monthly Steering Committee meetings. HSP activities have included the maintenance of the interactive handbook platform and joint HSP website; reviewing potential new members of the partnership; and finalisation of a guideline for standards revision.
 - > LEGS continued its membership in the global Food Security Cluster (gFSC) Agriculture Working Group including participation at the annual Global Partners Meeting and contributing to an advocacy paper on emergency agriculture.
 - > The LEGS website was substantially updated. Regular news items were disseminated via mailings to the LEGS Community of Practice, as well as in postings to the website, Twitter feed and LinkedIn account.

Through these initiatives, LEGS enables professionals worldwide to deliver high-quality livestock-based interventions during emergencies, ensuring better preparedness and response for communities.

- The Regional Sahel Pastoral Support Project (PRAPS) of the Permanent Interstate Committee for Drought Control in the Sahel (CILSS)

A proposal approved by PRAPS and CILSS in November 2024 to undertake a post TOT evaluation across the 6 PRAPS countries and other training related activities could not proceed due to the restrictive conditions placed on the grant including LEGS having to pre-finance work.

- LEGS Awareness Raising Sessions

LEGS conducted half day/short awareness raising sessions for:

- > Community World Service Asia (CWSA) in June 2024
- > FAO Ukraine and partners in July 2024
- > Ukraine Food Security and Livelihoods Cluster – Agriculture Technical Working Group (August 2024)
- > The Cambodia Annual Humanitarian Response Forum in August 2024
- > World Organisation for Animal Health (WOAH) Africa regional training forum (September 2024)
- > The European Civil Protection and Humanitarian Aid Operations (ECHO), one in September 2024 for Europe based staff and a second in October 2024 for Asia based staff.

Core Training Courses

LEGS trainers conducted 25 LEGS core training courses (in person) for 472 participants (135 women)

LEGS Training of Trainers (TOT) Courses

- The Brooke Latin America and Caribbean Office financed a TOT course in Nicaragua for 23 participants from government institutions in Nicaragua and Honduras. The same Brooke office also financed a TOT course in Panama in January 2025 for 24 public sector officials working on disaster risk management and livestock policies across six Central American countries.
- Concern Worldwide organised two TOT courses in October 2024, the first for 18 county government livestock personnel and NGO staff in the Turkana County, and the second course for 18 county government livestock personnel and NGO staff in Marsabit County.

Public Benefit Statement

LEGS' vision is that livestock-keepers affected by disasters can protect and rebuild sustainable livelihoods. LEGS aims to improve the quality and livelihoods impact of livestock related projects in humanitarian situations.

LEGS is based on three livelihoods objectives:

- Providing immediate benefits to crisis-affected communities
- Protecting the livestock-related assets of crisis-affected communities
- Assisting crisis-affected communities to re-build key assets

LEGS aims to achieve the following outcomes:

- Good practice guidance is widely available and applied to improve the quality of humanitarian response and increase preparedness for future crises, with benefits for both people and livestock
- Global trends and the changing nature of crises are monitored and inform LEGS plans and resources
- Greater local ownership, institutionalisation of and demand for the LEGS approach at country and local level, as well as globally

- LEGS is a sustainable institution with robust and effective systems and controls, a reputation for work that is responsive and of high quality, and the capacity to build and retain its human resources and create a sustainable funding base.

These outcomes will be reviewed depending on fundraising outcomes during the financial year 2025-2026.

LEGS is global in scope and focuses on the process of identifying needs and analysing which interventions designed to support the livelihoods of affected populations are the most appropriate at specific times. LEGS recognises that climate change is resulting in more complex and unpredictable types of disaster and that on-going conflicts add a further layer of complexity to disaster risk management.

Reserves Policy

LEGS continued to build up its reserves policy during this year with unrestricted funds used to cover administrative costs and periods when there is no income. Following the termination of the USAID/BHA project, the unrestricted funds have been used to support fundraising activities and the basic administrative work needed to keep the organisation running.

Future plans of the charity for the financial year 2025-2026

- The Secretariat is focused on finding donors to support the activities that had been planned for the USAID/BHA project, and new activities moving forwards.
- Continued coordination of the Livestock Emergency Guidelines and Standards (LEGS) but on a minimal budget
- Continuing implementation of the organisational strategic plan

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

Ced Hesse

signed on 24/09/2025, 14:59:34 BST

C. Hesse

Trustee

22 July 2025

I report to the trustees on my examination of the financial statements of Livestock Emergency Guidelines and Standards - LEGS for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

As 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 by being a qualified member of (FCCA) ACCA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Foster

signed on 24/09/2025, 15:17:36 BST

Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
22 July 2025

Livestock Emergency Guidelines and Standards - LEGS

Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	24,998	254,560	279,558	546,159
Investments	4	1,152	-	1,152	668
Other	5	75	-	75	-
Total		26,225	254,560	280,785	546,827
Expenditure on:					
Charitable activities	6	13,049	264,841	277,890	503,521
Other	7	6,995	-	6,995	49,173
Total		20,044	264,841	284,885	552,694
Net gains on investments		-	-	-	-
Net expenditure	8	6,181	(10,281)	(4,100)	(5,867)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		6,181	(10,281)	(4,100)	(5,867)
Other gains and losses					
Net movement in funds		6,181	(10,281)	(4,100)	(5,867)
Reconciliation of funds:					
Total funds brought forward		50,542	45,050	95,592	101,459
Total funds carried forward		56,723	34,769	91,492	95,592

Livestock Emergency Guidelines and Standards - LEGS

Balance Sheet

at 31 March 2025

Charity No. 1179420		2025 £	2024 £
Fixed assets			
Tangible assets	11	859	1,145
		<u>859</u>	<u>1,145</u>
Current assets			
Debtors	12	-	83
Cash at bank and in hand		107,355	95,145
		<u>107,355</u>	<u>95,228</u>
Creditors: Amount falling due within one year	13	(16,722)	(781)
Net current assets		90,633	94,447
Total assets less current liabilities		91,492	95,592
Net assets excluding pension asset or liability		91,492	95,592
Total net assets		<u>91,492</u>	<u>95,592</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		34,769	45,050
		<u>34,769</u>	<u>45,050</u>
Unrestricted funds	14		
General funds		31,725	50,542
Designated funds		24,998	-
		<u>56,723</u>	<u>50,542</u>
Reserves	14		
Total funds		<u>91,492</u>	<u>95,592</u>

Approved by the trustees on 22 July 2025

And signed on their behalf by:

Ced Hesse

C. Hesse signed on 24/09/2025, 14:59:34 BST

Trustee

22 July 2025

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	25% Reducing
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Stocks

Stock is included at the lower of cost or net realisable value. 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.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	58,147	488,012	546,159
Investments	668	-	668
Total	<u>58,815</u>	<u>488,012</u>	<u>546,827</u>
Expenditure on:			
Charitable activities	9,551	493,970	503,521
Other	15,963	33,210	49,173
Total	<u>25,514</u>	<u>527,180</u>	<u>552,694</u>
Net income	<u>33,301</u>	<u>(39,168)</u>	<u>(5,867)</u>
Net income before other gains/(losses)	33,301	(39,168)	(5,867)
Other gains and losses:			
Net movement in funds	<u>33,301</u>	<u>(39,168)</u>	<u>(5,867)</u>
Reconciliation of funds:			
Total funds brought forward	17,241	84,218	101,459
Total funds carried forward	<u>50,542</u>	<u>45,050</u>	<u>95,592</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Grants and donations	24,998	254,560	279,558	546,159
	<u>24,998</u>	<u>254,560</u>	<u>279,558</u>	<u>546,159</u>

4 Income from investments

	Unrestricted £	Total 2025 £	Total 2024 £
Bank interest received	1,152	1,152	668
	<u>1,152</u>	<u>1,152</u>	<u>668</u>

5 Other income

	Unrestricted £	Total 2025 £	Total 2024 £
Compensation	75	75	-
	<u>75</u>	<u>75</u>	<u>-</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Consultancy costs	13,049	264,841	277,890	503,521
<i>Governance costs</i>				
	<u>13,049</u>	<u>264,841</u>	<u>277,890</u>	<u>503,521</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Motor and travel costs	1,126	1,126	8,870
Premises costs	-	-	21,073
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	286	286	178
General administrative costs	3,725	3,725	15,989
Legal and professional costs	1,858	1,858	3,063
	<u>6,995</u>	<u>6,995</u>	<u>49,173</u>

8 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	286	178

9 Trustee remuneration and expenses

	2025 Number	2024 Number
Number of trustees paid expenses	-	1
The nature of the reimbursed expenses	Travel and subsistence.	

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2024	1,630	1,630
At 31 March 2025	<u>1,630</u>	<u>1,630</u>
Depreciation and impairment		
At 1 April 2024	485	485
Depreciation charge for the year	286	286
At 31 March 2025	<u>771</u>	<u>771</u>
Net book values		
At 31 March 2025	<u>859</u>	<u>859</u>
At 31 March 2024	<u>1,145</u>	<u>1,145</u>

12 Debtors

	2025 £	2024 £
Prepayments and accrued income	-	83
	<u>-</u>	<u>83</u>

13 Creditors:

amounts falling due within one year

	2025 £	2024 £
Accruals	16,722	781
	<u>16,722</u>	<u>781</u>

14 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
BHA 21	1,790	-	(1,790)	-
BHA 23	43,304	233,682	(242,217)	34,769
SEADS 23	(44)	20,878	(20,834)	-
<i>Total</i>	<u>45,050</u>	<u>254,560</u>	<u>(264,841)</u>	<u>34,769</u>
Unrestricted funds:				
General funds	50,542	1,227	(20,044)	31,725
Designated funds:				
BHA 23	-	23,369	-	23,369
SEADS 23	-	1,629	-	1,629
<i>Total</i>	<u>-</u>	<u>24,998</u>	<u>-</u>	<u>24,998</u>
Total funds	<u>95,592</u>	<u>280,785</u>	<u>(284,885)</u>	<u>91,492</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

BHA 21

BHA 23

SEADS 23

Designated funds:

BHA 23

SEADS 23

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	859	859
Net current assets	90,633	90,633
	<u>91,492</u>	<u>91,492</u>

16 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	95,145	12,210	107,355
	<u>95,145</u>	<u>12,210</u>	<u>107,355</u>
Net debt	<u>95,145</u>	<u>12,210</u>	<u>107,355</u>

Livestock Emergency Guidelines and Standards - LEGS

Detailed Statement of Financial Activities

for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Grants and donations	24,998	254,560	279,558	546,159
	<u>24,998</u>	<u>254,560</u>	<u>279,558</u>	<u>546,159</u>
Investments				
Bank interest received	1,152	-	1,152	668
	<u>1,152</u>	<u>-</u>	<u>1,152</u>	<u>668</u>
Other				
Compensation	75	-	75	-
	<u>75</u>	<u>-</u>	<u>75</u>	<u>-</u>
Total income and endowments	26,225	254,560	280,785	546,827
Expenditure on:				
Charitable activities				
Consultancy costs	13,049	264,841	277,890	503,521
	<u>13,049</u>	<u>264,841</u>	<u>277,890</u>	<u>503,521</u>
Total of expenditure on charitable activities	13,049	264,841	277,890	503,521
Motor and travel costs				
Travel and subsistence	1,126	-	1,126	8,870
	<u>1,126</u>	<u>-</u>	<u>1,126</u>	<u>8,870</u>
Rent	-	-	-	21,073
	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,073</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	286	-	286	178
Bank charges	(45)	-	(45)	103
Exchange rate (gain)/loss	2,223	-	2,223	8,537
General insurances	1,045	-	1,045	1,124
Software, IT support and related costs	253	-	253	130
Stationery and printing	105	-	105	175
Telephone, fax and broadband	144	-	144	5,920
	<u>4,011</u>	<u>-</u>	<u>4,011</u>	<u>16,167</u>
Legal and professional costs				
Accountancy and bookkeeping	1,558	-	1,558	1,688
Consultancy fees	300	-	300	1,375
	<u>1,858</u>	<u>-</u>	<u>1,858</u>	<u>3,063</u>

Livestock Emergency Guidelines and Standards - LEGS

Detailed Statement of Financial Activities

Total of expenditure of other costs	6,995	-	6,995	49,173
Total expenditure	20,044	264,841	284,885	552,694
Net gains on investments	-	-	-	-
Net expenditure	6,181	(10,281)	(4,100)	(5,867)
Net expenditure before other gains/(losses)	6,181	(10,281)	(4,100)	(5,867)
Other Gains	-	-	-	-
Net movement in funds	6,181	(10,281)	(4,100)	(5,867)
Reconciliation of funds:				
Total funds brought forward	50,542	45,050	95,592	101,459
Total funds carried forward	56,723	34,769	91,492	95,592

Signatures' technical details

Signatures

hesseced@gmail.com

24/09/2025, 14:59:34 BST

Fingerprint

7cec7f01e3ff4a7410dacba6492ba2fd12ef59bd

stuart@quantic-ac.co.uk

24/09/2025, 15:17:36 BST

Fingerprint

63070cdb99a12653a323e387c501af6278a7177c

Event log

10.50.11.133 24/09/2025, 09:58:11 BST
Signing request created.

System 24/09/2025, 09:58:13 BST
Notification sent to hesseced@gmail.com.

System 24/09/2025, 14:56:21 BST
Signing page opened by signee hesseced@gmail.com.

System 24/09/2025, 14:59:34 BST
Signee hesseced@gmail.com signed document.

System 24/09/2025, 14:59:37 BST
Notification sent to stuart@quantic-ac.co.uk.

System 24/09/2025, 15:16:59 BST
Signing page opened by signee stuart@quantic-ac.co.uk.

System 24/09/2025, 15:17:36 BST
Signee stuart@quantic-ac.co.uk signed document.

System 24/09/2025, 15:17:36 BST
Signing process completed.

Summary

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Livestock Emergency Guidelines and Standards - LEGS

Charity No. 1179420

Trustees' Report and Unaudited Accounts

31 March 2025

Verification QR Code



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Accounts

Livestock Emergency Guidelines and Standards - LEGS

Charity No. 1179420

Trustees' Report and Unaudited Accounts

31 March 2024

Livestock Emergency Guidelines and Standards - LEGS
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Balance Sheet	8
Notes to the Accounts	9 to 15
Detailed Statement of Financial Activities	16 to 17

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1179420

Principal Office

Vesey Farm

Little Clacton Road

Great Holland

Frinton on Sea, Essex

CO13 0EX

Trustees

The following trustees served during the year:

B. Ahmed

C. Hesse

D. Pratt (Resigned 1 May 2023)

K.H. Sadler

A. Sharif

Accountants

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

OBJECTIVES AND ACTIVITIES

In the year ended 31 March 2024, LEGS activities were as follows:

Activities undertaken to support the development of the CIO:

- Implementation of the five-year strategic plan (2021-2026) continued with an internal mid-term review of progress being undertaken
- The process of identification and recruitment of additional trustees continued from the previous year. One trustee was recruited
- The Trustees met at regular intervals (June 2023, October 2023 and January 2024) to discuss the development and management of the organisation, LEGS projects, funding options and implementation of the LEGS strategy. An in-person meeting for trustees, the strategic advisory committee and the secretariat was held in January 2024 to discuss the longer-term LEGS direction and strategy
- Organisational policies were reviewed and updated as necessary
- A4ID pro bono lawyers were used to develop a Cyber Security policy, the LEGS Anti-Fraud, Bribery and Corruption Policy, and a Sanctions Policy

Continued coordination and technical support to the global LEGS process

The following key activities were undertaken by the LEGS Secretariat (coordination, technical support, administrative and financial support):

- The LEGS Coordinator supported the Advisory Group to the Trustees, made up of individuals from the following organisations: FAO, ICRC, Sphere India, Tufts University and ODI. The Group met by zoom in April 2023, November 2023 and March 2024. All meetings until November 2023 concentrated on the completion and launch of the 3rd edition of the LEGS Handbook (see below). From November 2023 meetings focused on a review of the Advisory Group Terms of Reference, planning for the new BHA award, and the revision of the Monitoring and Evaluation framework.
- LEGS continued to implement the two-year agreement signed in July 2021 with the Bureau for Humanitarian Assistance/USAID (BHA/USAID, previously OFDA/USAID) for the project 'Updating and Disseminating LEGS Good Practice Guidance'. This agreement ended on 30th November 2023. The key activities under this grant were all completed and included the revision of the LEGS Handbook to produce a 3rd edition in English, French, Spanish and Arabic, with online versions in all four languages; the production of three technical briefs; review of the LCT-L following pilot testing and general release in English, French and Spanish; release of two training mini-modules on the online platform; set up of a LEGS discussion group online (D-Group); support to the development of LEGS institutionalisation strategies in three countries; networking and conference attendance; and on-going communication work.
- In December 2023 LEGS began the implementation of a further two-year agreement funded by USAID/BHA for the project 'Maximizing the New Edition of the LEGS Handbook through Enhanced Training and Dissemination'. The key activities under this grant are: the updating of the Training of Trainers and Core Training course materials in English, Arabic, French and Spanish, to bring them in line with the 3rd edition of the LEGS Handbook; the production of three technical briefs with associated webinars; updating of a key LEGS video (English version) in line with the new Handbook; continued support to LEGS trainers and the wider community of practice; delivering a cost-recovery Training of Trainers course; further development of the core training on-line course; and continued support to the development and implementation of LEGS institutionalisation strategies in three countries; networking; and updating of the LEGS website alongside regular communications activities.

LEGS Training of Trainers (TOT) Courses

Funding was received from:

- Tufts University's Karamoja Resilience Support Unit in Uganda (the donor was BHA) to provide a TOT course for their staff and partners in mid-April 2023
- BHA's agriculture unit, to provide a TOT for their US-based staff, which took place in Washington DC in May 2023
 - i. A core training online course was delivered in August 2023 to Brooke Ethiopia staff by two LEGS accredited trainers (one from Ethiopia and one from Kenya) for 18 participants.
 - ii. LEGS continued to work as a member of the Steering Group of the USAID/BHA funded SEADS Project. LEGS is also involved in developing a Joint Assessment Field Tool with SEADS, drawing on information from both LEGS and SEADS Handbooks and this work continues into the 2024-2025 financial year.

LEGS Conference Attendance, Networking and Partnerships

- LEGS has continued to be an active member of the Humanitarian Standards Partnership (HSP), including participation in the monthly Steering Committee meetings. HSP activities have included the maintenance of the interactive handbook platform and joint HSP website; drafting of a joint funding application; development of a guideline for standards revision.
- LEGS continued its membership in the global Food Security Cluster (gFSC) Agriculture Working Group and gave a presentation on LEGS to Working Group session at the Cluster Partners meeting in November 2023.
- In July 2023, LEGS presented an overview of LEGS at the Global Animal Disaster Management Conference (GADMC).
- In August 2023, LEGS was part of a consortium delivering a paper at World Water Week in Stockholm on 'Putting Animals on the WASH Agenda'.
- In September 2023, LEGS made a presentation to the FAO 'Global Conference on Sustainable Livestock Transformation'.

- In January 2024, LEGS presented a briefing to the Foreign, Commonwealth and Development Office (FCDO).
- In January 2024 LEGS presented 'Supporting Livestock-Based Response in Emergency through the LEGS Training Programme' at the 'World Organisation for Animal Health Platform Action Plans' bridging workshop on Disaster Management and Risk Reduction'.
- The LEGS website was substantially updated. Regular news items were disseminated via mailings to the LEGS Community of Practice, as well as in postings to the website, Twitter feed and LinkedIn account.

Public Benefit Statement

LEGS' vision is that livestock-keepers affected by disasters are able to protect and rebuild sustainable livelihoods. LEGS aims to improve the quality and livelihoods impact of livestock related projects in humanitarian situations.

- LEGS is based on three livelihoods objectives: Providing immediate benefits to crisis-affected communities
- Protecting the livestock-related assets of crisis-affected communities
- Assisting crisis-affected communities to re-build key assets

LEGS aims to achieve the following outcomes:

- Good practice guidance is widely available and applied to improve the quality of humanitarian response and increase preparedness for future crises, with benefits for both people and livestock
- Global trends and the changing nature of crises are monitored and inform LEGS plans and resources
- Greater local ownership, institutionalisation of and demand for the LEGS approach at country and local level, as well as globally
- LEGS is a sustainable institution with robust and effective systems and controls, a reputation for work that is responsive and of high quality, and the capacity to build and retain its human resources and create a sustainable funding base.

LEGS is global in scope and focuses on the process of identifying needs and analysing which interventions designed to support the livelihoods of affected populations are the most appropriate at specific times. LEGS recognises that climate change is resulting in more complex and unpredictable types of disaster and that on-going conflicts add a further layer of complexity to disaster risk management.

Reserves Policy

LEGS continues to build up its reserves policy. The unrestricted funds are used to cover administrative costs and periods when there is no income.

Future plans of the charity for the financial year 2024-2025

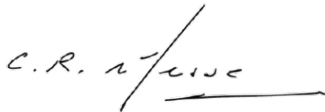
- Continue coordination of the Livestock Emergency Guidelines and Standards (LEGS)
- Completion of the implementation of the two-year project: 'Maximizing the New Edition of the LEGS Handbook through Enhanced Training and Dissemination'
- Signing an agreement with the Regional Sahel Pastoral Support Project (PRAPS) of the Permanent Interstate Committee for Drought Control in the Sahel (CILSS) funded by the World Bank, to undertake a post TOT evaluation across the 6 PRAPS countries and other training related activities from July 2024 to July 2025
- Recruit additional trustees
- Continue implementation of the organisational strategic plan

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to read 'C. R. Hesse', with a horizontal line underneath the name.

C. Hesse
Trustee

30 August 2024

**Livestock Emergency Guidelines and Standards - LEGS
Independent Examiners Report**

Independent Examiner's Report to the trustees of Livestock Emergency Guidelines and Standards - LEGS

I report to the trustees on my examination of the financial statements of Livestock Emergency Guidelines and Standards - LEGS for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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

As 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 by being a qualified member of ACCA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Mr Stuart Foster (FCCA) ACCA
Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU
30 August 2024

Livestock Emergency Guidelines and Standards - LEGS

Statement of Financial Activities

for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	58,147	488,012	546,159	424,113
Investments	4	668	-	668	-
Total		58,815	488,012	546,827	424,113
Expenditure on:					
Charitable activities	5	9,551	493,970	503,521	361,948
Other	6	15,963	33,210	49,173	20,003
Total		25,514	527,180	552,694	381,951
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	33,301	(39,168)	(5,867)	42,162
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		33,301	(39,168)	(5,867)	42,162
Other gains and losses					
Net movement in funds		33,301	(39,168)	(5,867)	42,162
Reconciliation of funds:					
Total funds brought forward		17,241	84,218	101,459	59,297
Total funds carried forward		50,542	45,050	95,592	101,459

Livestock Emergency Guidelines and Standards - LEGS

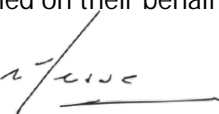
Balance Sheet

at 31 March 2024

Charity No. 1179420	2024	2023
	£	£
Fixed assets		
Tangible assets	10	143
	<u>1,145</u>	<u>143</u>
Current assets		
Debtors	11	-
Cash at bank and in hand		102,096
	<u>95,145</u>	<u>102,096</u>
	95,228	102,096
Creditors: Amount falling due within one year	12	(780)
Net current assets		<u>101,316</u>
	94,448	
Total assets less current liabilities		<u>101,459</u>
	95,593	
Net assets excluding pension asset or liability		<u>101,459</u>
	95,593	
Total net assets		<u><u>101,459</u></u>
	<u>95,593</u>	
The funds of the charity		
Restricted funds	13	
Restricted income funds		84,218
	<u>45,050</u>	<u>84,218</u>
	45,050	84,218
Unrestricted funds	13	
General funds		17,241
	<u>50,542</u>	<u>17,241</u>
	50,542	17,241
Reserves	13	
Total funds		<u><u>101,459</u></u>
	<u>95,592</u>	

Approved by the trustees on 30 August 2024

And signed on their behalf by:

C. R. Hesse

 C. Hesse
 Trustee
 30 August 2024

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	25% Reducing
----------------------------------	--------------

Stocks

Stock is included at the lower of cost or net realisable value. 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.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	38,252	385,861	424,113
Total	<u>38,252</u>	<u>385,861</u>	<u>424,113</u>
Expenditure on:			
Charitable activities	25,769	336,179	361,948
Other	5,880	14,123	20,003
Total	<u>31,649</u>	<u>350,302</u>	<u>381,951</u>
Net income	<u>6,603</u>	<u>35,559</u>	<u>42,162</u>
Net income before other gains/(losses)	6,603	35,559	42,162
Other gains and losses:			
Net movement in funds	<u>6,603</u>	<u>35,559</u>	<u>42,162</u>
Reconciliation of funds:			
Total funds brought forward	10,638	48,659	59,297
Total funds carried forward	<u><u>17,241</u></u>	<u><u>84,218</u></u>	<u><u>101,459</u></u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Grants and donations	58,147	488,012	546,159	424,113
	<u>58,147</u>	<u>488,012</u>	<u>546,159</u>	<u>424,113</u>

4 Income from investments

	Unrestricted £	Total 2024 £	Total 2023 £
Bank interest received	668	668	-
	<u>668</u>	<u>668</u>	<u>-</u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Consultancy costs	9,551	493,970	503,521	361,948
Governance costs				
	<u>9,551</u>	<u>493,970</u>	<u>503,521</u>	<u>361,948</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Motor and travel costs	2,094	6,776	8,870	4,131
Premises costs	1,186	19,887	21,073	6,195
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	178	-	178	48
General administrative costs	10,214	5,775	15,989	8,381
Legal and professional costs	2,291	772	3,063	1,248
	<u>15,963</u>	<u>33,210</u>	<u>49,173</u>	<u>20,003</u>

7 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	178	48
Independent Examiner's fee	820	780

8 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2024	2023
	Number	Number
Number of trustees paid expenses	1	-
The nature of the reimbursed expenses	Travel and subsistence.	
	£	£
Total expenses reimbursed to trustees	127	-

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2023	450	450
Additions	1,180	1,180
At 31 March 2024	<u>1,630</u>	<u>1,630</u>
Depreciation and impairment		
At 1 April 2023	307	307
Depreciation charge for the year	178	178
At 31 March 2024	<u>485</u>	<u>485</u>
Net book values		
At 31 March 2024	<u>1,145</u>	<u>1,145</u>
At 31 March 2023	<u>143</u>	<u>143</u>

11 Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>83</u>	<u>-</u>
	<u>83</u>	<u>-</u>

12 Creditors:

amounts falling due within one year

	2024 £	2023 £
Accruals	<u>781</u>	<u>780</u>
	<u>781</u>	<u>780</u>

13 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
BHA 21	84,218	386,007	(468,435)	1,790
TUFTS TOT 23	-	16,690	(16,690)	-
BHA TOT 23	-	19,738	(19,738)	-
BHA 23	-	64,515	(21,211)	43,304
SEADS 23	-	1,062	(1,106)	(44)
<i>Total</i>	<u>84,218</u>	<u>488,012</u>	<u>(527,180)</u>	<u>45,050</u>
Unrestricted funds:				
General funds	17,241	58,815	(25,514)	50,542
Total funds	<u><u>101,459</u></u>	<u><u>546,827</u></u>	<u><u>(552,694)</u></u>	<u><u>95,592</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

BHA 21
TUFTS TOT 23
BHA TOT 23
BHA 23
SEADS 23

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,145	-	1,145
Net current assets	94,364	83	94,447
	<u>95,509</u>	<u>83</u>	<u>95,592</u>

15 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	102,096	(6,951)	95,145
	<u>102,096</u>	<u>(6,951)</u>	<u>95,145</u>
Net debt	<u>102,096</u>	<u>(6,951)</u>	<u>95,145</u>

Livestock Emergency Guidelines and Standards - LEGS

Detailed Statement of Financial Activities

for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Grants and donations	58,147	488,012	546,159	424,113
	<u>58,147</u>	<u>488,012</u>	<u>546,159</u>	<u>424,113</u>
Investments				
Bank interest received	668	-	668	-
	<u>668</u>	<u>-</u>	<u>668</u>	<u>-</u>
Total income and endowments	58,815	488,012	546,827	424,113
Expenditure on:				
Charitable activities				
Consultancy costs	9,551	493,970	503,521	361,948
	<u>9,551</u>	<u>493,970</u>	<u>503,521</u>	<u>361,948</u>
Total of expenditure on charitable activities	9,551	493,970	503,521	361,948
Motor and travel costs				
Travel and subsistence	2,094	6,776	8,870	4,131
	<u>2,094</u>	<u>6,776</u>	<u>8,870</u>	<u>4,131</u>
Premises costs				
Rent	1,186	19,887	21,073	6,195
	<u>1,186</u>	<u>19,887</u>	<u>21,073</u>	<u>6,195</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	178	-	178	48
Bank charges	103	-	103	150
Exchange rate (gain)/loss	8,537	-	8,537	3,306
General insurances	1,124	-	1,124	874
Software, IT support and related costs	130	-	130	404
Stationery and printing	175	-	175	178
Subscriptions	-	-	-	99
Telephone, fax and broadband	145	5,775	5,920	3,370
	<u>10,392</u>	<u>5,775</u>	<u>16,167</u>	<u>8,429</u>
Legal and professional costs				
Accountancy and bookkeeping	916	772	1,688	1,248
Consultancy fees	1,375	-	1,375	-
	<u>2,291</u>	<u>772</u>	<u>3,063</u>	<u>1,248</u>
Total of expenditure of other costs	<u>15,963</u>	<u>33,210</u>	<u>49,173</u>	<u>20,003</u>

Livestock Emergency Guidelines and Standards - LEGS

Detailed Statement of Financial Activities

Total expenditure	25,514	527,180	552,694	381,951
Net gains on investments	-	-	-	-
	<u>33,301</u>	<u>(39,168)</u>	<u>(5,867)</u>	<u>42,162</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>33,301</u>	<u>(39,168)</u>	<u>(5,867)</u>	<u>42,162</u>
Other Gains	-	-	-	-
Net movement in funds	<u>33,301</u>	<u>(39,168)</u>	<u>(5,867)</u>	<u>42,162</u>
Reconciliation of funds:				
Total funds brought forward	17,241	84,218	101,459	59,297
Total funds carried forward	<u>50,542</u>	<u>45,050</u>	<u>95,592</u>	<u>101,459</u>

Accounts

Livestock Emergency Guidelines and Standards - LEGS

Charity No. 1179420

Trustees' Report and Unaudited Accounts

31 March 2023

Livestock Emergency Guidelines and Standards - LEGS Contents

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Balance Sheet	7
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Livestock Emergency Guidelines and Standards - LEGS Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1179420

Principal Office

Vesey Farm
Little Clacton Road
Great Holland
Frinton on Sea, Essex
CO13 0EX

Trustees

The following trustees served during the year:

B. Ahmed	
W. Fenton	(Resigned 31 March 2023)
M.L. Frese	(Resigned 1 August 2022)
C. Hesse	
E. Jafar	(Resigned 1 August 2022)
D. Pratt	(Resigned 1 May 2023)
A. Sharif	

Accountants

Quantic Accountancy Limited
1 Second Avenue
Bluebridge
Halstead
Essex
CO9 2SU

OBJECTIVES AND ACTIVITIES

In the year ended 31 March 2023, LEGS activities were as follows:

1. Activities undertaken to support the development of the CIO:

- i. Implementation of the five-year strategic plan (2021-2026) continued.
- ii. The process of identification and recruitment of additional trustees continued from the previous year, one trustee was recruited.
- iii. The Trustees met at regular intervals to discuss the development and management of the organisation, LEGS projects, funding options and implementation of the LEGS strategy.
- iv. Organisational policies were reviewed and updated as necessary.

2. Continued coordination and technical support to the global LEGS process

The following key activities were undertaken by the LEGS Secretariat (coordination, technical support, administrative and financial support):

Livestock Emergency Guidelines and Standards - LEGS

Trustees Annual Report

- The LEGS Coordinator supported the Advisory Group to the Trustees, made up of individuals from the following organisations: FAO, ICRC, Sphere India, Tufts University and the ODI. The Group met by Zoom in May and September 2022. Meetings focussed on the 3rd revision/edition of the LEGS Handbook (see below) as well as future funding opportunities for LEGS and contingency planning, and strategic overviews of current and planned activities.
- LEGS continued to implement the two-year agreement signed in July 2021 with the Bureau for Humanitarian Assistance/USAID (BHA/USAID, previously OFDA/USAID) for the project 'Updating and Disseminating LEGS Good Practice Guidance'. The key activities under this grant are the revision of the LEGS Handbook to produce a 3rd edition in English, French, Spanish and Arabic, including online versions in all four languages; the production of four technical briefs; review of the LCT-L following pilot testing and general release in English, French and Spanish; release of three training mini-modules on the online platform; set up of a LEGS discussion group online (D-Group); support to the development of LEGS institutionalisation strategies in three countries; networking and conference attendance; and updating of LEGS communication strategy with associated actions.

•LEGS Training of Trainers (ToT) Courses

Funding was received from:

VSF Belgium, to deliver a ToT course in Benin for 19 staff and partners from a number of West Africa countries. Two LEGS accredited trainers joined the course as mentee trainers develop their skills as a future ToT trainers.

•LEGS Core Training-online Course

- With funding from the Brooke, the LEGS Core Training-online course was translated into Spanish and then piloted for 11 participants from the Brooke Caribbean and Latin America Regional Office.

- All three language versions of the course (English, French and Spanish) were released to the public in February 2023.

- LEGS continued to work as a member of the Steering Group of the USAID/BHA funded Supporting Emergency Agriculture Design and Standards (SEADS) Project.
- LEGS has continued to be an active member of the Humanitarian Standards Partnership (HSP), including participation in the monthly Steering Committee meetings, and an in-person meeting in Geneva in May 2022. HSP activities have included the maintenance of the interactive handbook platform; development of a joint HSP website; development of an HSP navigation tool; and review and inclusion of new standards to the partnership (Camp Management Standards).
- LEGS continued its membership in the global Food Security Cluster (gFSC) Agriculture Working Group and gave a presentation on LEGS to the members.
- The LEGS website was substantially updated. Regular news items were disseminated via mailings to the LEGS Community of Practice, as well as in postings to the website, Twitter feed and a new LinkedIn account.
- The LEGS training database which includes records of all LEGS Trainers and training courses was cleaned and transferred to a new programme to make it more efficient and accessible.

PUBLIC BENEFIT STATEMENT

LEGS' vision is that livestock-keepers affected by disasters are able to protect and rebuild sustainable livelihoods. LEGS aims to improve the quality and livelihoods impact of livestock related projects in humanitarian situations.

LEGS is based on three livelihoods objectives:

- Providing immediate benefits to crisis-affected communities.

Livestock Emergency Guidelines and Standards - LEGS

Trustees Annual Report

- Protecting the livestock-related assets of crisis-affected communities.
- Assisting crisis-affected communities to re-build key assets.

LEGS aims to achieve the following outcomes:

- Good practice guidance is widely available and applied to improve the quality of humanitarian response and increase preparedness for future crises, with benefits for both people and livestock.
- Global trends and the changing nature of crises are monitored and inform LEGS plans and resources.
- Greater local ownership, institutionalisation of and demand for the LEGS approach at country and local level, as well as globally.
- LEGS is a sustainable institution with robust and effective systems and controls, a reputation for work that is responsive and of high quality; and the capacity to build and retain its human resources and create a sustainable funding base.

LEGS is global in scope and focuses on the process of identifying needs and analysing which interventions designed to support the livelihoods of affected populations are the most appropriate at specific times. LEGS recognises that climate change is resulting in more complex and unpredictable types of disaster and that the Covid-19 pandemic has added a further layer of complexity to disaster risk management.

RESERVES POLICY

During 2021 a reserves policy was developed, and LEGS is now building its reserves. The unrestricted funds are used to cover administrative costs and periods when there is no income.

PLANS FOR FUTURE PERIODS

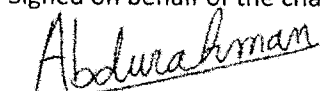
- Continue coordination of the Livestock Emergency Guidelines and Standards (LEGS).
- Completion of the implementation of the two-year project: 'Updating and Disseminating LEGS Good Practice Guidance'. A no-cost-extension was approved to allow the project to run until the end of November 2023.
- Implementation of the new two-year project 'Maximizing the new edition of the LEGS Handbook through enhanced training and dissemination' which has been approved and will start in January 2024.
- Recruit additional trustees.
- Continue implementation of the organisational strategic plan.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees



A. Sharif

Trustee

13 September 2023

Livestock Emergency Guidelines and Standards - LEGS

Independent Examiners Report

Independent Examiner's Report to the trustees of Livestock Emergency Guidelines and Standards - LEGS

I report to the trustees on my examination of the financial statements of Livestock Emergency Guidelines and Standards - LEGS for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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.

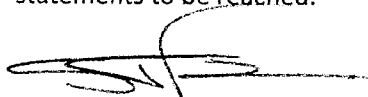
Independent examiner's statement

As 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 by being a qualified member of ACCA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Stuart Foster FCCA

ACCA

Quantic Accountancy Limited

1 Second Avenue

Bluebridge

Halstead

Essex

CO9 2SU

13 September 2023

Livestock Emergency Guidelines and Standards - LEGS

Statement of Financial Activities

for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	38,252	385,861	424,113	254,606
Total		38,252	385,861	424,113	254,606
Expenditure on:					
Charitable activities	4	25,769	336,179	361,948	222,154
LEGS activities	5	5,880	14,123	20,003	5,099
Total		31,649	350,302	381,951	227,253
Net gains on investments		-	-	-	-
Net income	6	6,603	35,559	42,162	27,353
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		6,603	35,559	42,162	27,353
Other gains and losses					
Net movement in funds		6,603	35,559	42,162	27,353
Reconciliation of funds:					
Total funds brought forward		10,638	48,659	59,297	31,944
Total funds carried forward		17,241	84,218	101,459	59,297

Livestock Emergency Guidelines and Standards - LEGS

Balance Sheet

at 31 March 2023

Charity No. 1179420

	2023	2022
	£	£
Fixed assets		
Tangible assets	8 143	191
	<u>143</u>	<u>191</u>
Current assets		
Cash at bank and in hand	102,096	59,887
	<u>102,096</u>	<u>59,887</u>
Creditors: Amount falling due within one year	9 (780)	(781)
Net current assets	101,316	59,106
Total assets less current liabilities	101,459	59,297
Net assets excluding pension asset or liability	101,459	59,297
Total net assets	<u>101,459</u>	<u>59,297</u>
The funds of the charity		
Restricted funds	10	
Restricted income funds	84,218	48,659
	<u>84,218</u>	<u>48,659</u>
Unrestricted funds	10	
General funds	17,241	10,638
	<u>17,241</u>	<u>10,638</u>
Reserves	10	
Total funds	<u>101,459</u>	<u>59,297</u>

Approved by the trustees on 13 September 2023

And signed on their behalf by:


A. Sharif

Trustee

13 September 2023

Livestock Emergency Guidelines and Standards - LEGS

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Livestock Emergency Guidelines and Standards - LEGS

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	25% Reducing
----------------------------------	--------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. 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.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Livestock Emergency Guidelines and Standards - LEGS

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Livestock Emergency Guidelines and Standards - LEGS

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	24,704	229,902	254,606
Total	<u>24,704</u>	<u>229,902</u>	<u>254,606</u>
Expenditure on:			
Charitable activities	15,449	206,705	222,154
LEGS activities	2,655	2,444	5,099
Total	<u>18,104</u>	<u>209,149</u>	<u>227,253</u>
Net income	<u>6,600</u>	<u>20,753</u>	<u>27,353</u>
Net income before other gains/(losses)	<u>6,600</u>	<u>20,753</u>	<u>27,353</u>
Other gains and losses:			
Net movement in funds	<u>6,600</u>	<u>20,753</u>	<u>27,353</u>
Reconciliation of funds:			
Total funds brought forward	4,038	27,906	31,944
Total funds carried forward	<u>10,638</u>	<u>48,659</u>	<u>59,297</u>

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
	38,252	385,861	424,113	254,606
	<u>38,252</u>	<u>385,861</u>	<u>424,113</u>	<u>254,606</u>

4 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Consultancy costs	25,769	336,179	361,948	222,154
Governance costs				
	<u>25,769</u>	<u>336,179</u>	<u>361,948</u>	<u>222,154</u>

Livestock Emergency Guidelines and Standards - LEGS

Notes to the Accounts

5 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Motor and travel costs	25	4,106	4,131	-
Premises costs	-	6,195	6,195	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	48	-	48	63
General administrative costs	5,027	3,354	8,381	3,873
Legal and professional costs	780	468	1,248	1,163
	<u>5,880</u>	<u>14,123</u>	<u>20,003</u>	<u>5,099</u>

6 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	48	63

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2022	450	450
At 31 March 2023	<u>450</u>	<u>450</u>
Depreciation and impairment		
At 1 April 2022	259	259
Depreciation charge for the year	48	48
At 31 March 2023	<u>307</u>	<u>307</u>
Net book values		
At 31 March 2023	<u>143</u>	<u>143</u>
At 31 March 2022	<u>191</u>	<u>191</u>

9 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	780	781
	<u>780</u>	<u>781</u>

Livestock Emergency Guidelines and Standards - LEGS

Notes to the Accounts

10 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
SEADS 19	79	4,598	(4,677)	-
BHA 21	32,205	348,947	(296,934)	84,218
FAO RAP 21	(664)	2,384	(1,720)	-
BROOKE SP 22	8,885	12,948	(21,833)	-
BROOKE ASIA 22	(1,412)	2,135	(723)	-
VSF B 22	9,566	11,110	(20,676)	-
ICRC 22	-	3,739	(3,739)	-
<i>Total</i>	<u>48,659</u>	<u>385,861</u>	<u>(350,302)</u>	<u>84,218</u>
Unrestricted funds:				
General funds	10,638	38,252	(31,649)	17,241
Total funds	<u>59,297</u>	<u>424,113</u>	<u>(381,951)</u>	<u>101,459</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	143	143
Net current assets	101,316	101,316
	<u>101,459</u>	<u>101,459</u>

12 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	59,887	42,209	102,096
	<u>59,887</u>	<u>42,209</u>	<u>102,096</u>
Net debt	<u>59,887</u>	<u>42,209</u>	<u>102,096</u>

Livestock Emergency Guidelines and Standards - LEGS

Detailed Statement of Financial Activities

for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	38,252	385,861	424,113	254,606
	<u>38,252</u>	<u>385,861</u>	<u>424,113</u>	<u>254,606</u>
Total income and endowments	38,252	385,861	424,113	254,606
Expenditure on:				
Charitable activities				
Consultancy costs	25,769	336,179	361,948	222,154
	<u>25,769</u>	<u>336,179</u>	<u>361,948</u>	<u>222,154</u>
Total of expenditure on charitable activities	25,769	336,179	361,948	222,154
Motor and travel costs				
Travel and subsistence	25	4,106	4,131	-
	<u>25</u>	<u>4,106</u>	<u>4,131</u>	<u>-</u>
Premises costs				
Rent	-	6,195	6,195	-
	<u>-</u>	<u>6,195</u>	<u>6,195</u>	<u>-</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	48	-	48	63
Bank charges	150	-	150	(21)
Exchange rate (gain)/loss	3,306	-	3,306	240
General insurances	874	-	874	897
Software, IT support and related costs	375	29	404	-
Stationery and printing	178	-	178	139
Subscriptions	-	99	99	-
Telephone, fax and broadband	144	3,226	3,370	2,618
	<u>5,075</u>	<u>3,354</u>	<u>8,429</u>	<u>3,936</u>
Legal and professional costs				
Accountancy and bookkeeping	780	468	1,248	1,042
Other legal and professional costs	-	-	-	121
	<u>780</u>	<u>468</u>	<u>1,248</u>	<u>1,163</u>
Total of expenditure of other costs	5,880	14,123	20,003	5,099
Total expenditure	31,649	350,302	381,951	227,253
Net gains on investments	-	-	-	-

Livestock Emergency Guidelines and Standards - LEGS

Detailed Statement of Financial Activities

Net income	6,603	35,559	42,162	27,353
Net income before other gains/(losses)	6,603	35,559	42,162	27,353
Other Gains	-	-	-	-
Net movement in funds	6,603	35,559	42,162	27,353
Reconciliation of funds:				
Total funds brought forward	10,638	48,659	59,297	31,944
Total funds carried forward	17,241	84,218	101,459	59,297

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

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for the Year Ended 31 March 2022**

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**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

LIVESTOCK EMERGENCY GUIDELINES AND STANDARDS - LEGS

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

In the year ended 31 March 2022, LEGS activities were as follows:

1. Activities undertaken to support the development of the CIO:

- i. Implementation of the five-year strategic plan (2021-2026) continued.
- ii. The process of identification and recruitment of additional trustees continued from the previous year. Two trustees were recruited, and a number of other potential candidates identified.
- iii. The Trustees met at regular intervals to discuss the development and management of the organisation, LEGS projects, funding options, and implementation of the LEGS strategy.
- iv. Organisational policies were reviewed and updated as necessary.

2. Continued coordination and technical support to the global LEGS process:

The following key activities were undertaken by the LEGS Secretariat (coordination, technical support, administrative and financial support):

* The LEGS Coordinator supported the Advisory Group to the Trustees, made up of individuals from the following organisations: FAO, ICRC, Sphere India, Tufts University and the ODI. The Group met via skype in May, September, October, and November 2021. Discussions initially focused on future funding opportunities for LEGS and contingency planning, and strategic overviews of current and planned activities. From September 2021 the meetings concentrated on the 3rd revision/edition of the LEGS Handbook (see below).

* LEGS completed the implementation of the USAID/OFDA funded project, titled Institutionalising Learning into the LEGS Handbook and Training Programme, in June 2021. Under this grant, the key activities were the production of eight briefing papers on current issues (including Covid-19) with associated webinars; the production of three mini-modules including a LEGS refresher course; five consultation workshops in Africa, Asia and Latin America and one online consultation to review the contents of the current edition of the LEGS Handbook; and the development and roll out of the LEGS Core Training-online, (LCT-L), based on the LEGS three-day core training course.

* LEGS signed a two-year agreement in July 2021 with the Bureau for Humanitarian Assistance/USAID (BHA/USAID, previously OFDA/USAID) for the project 'Updating and Disseminating LEGS Good Practice Guidance'. The key activities under this grant are the revision of the LEGS Handbook to produce a 3rd edition in English, French, Spanish and Arabic, including online versions in all four languages; the production of four technical briefs; review of the LCT-L following pilot testing and general release in English, French and Spanish; release of three training mini-modules on the online platform; set up of a LEGS discussion group online (D-Group); support to the development of LEGS institutionalisation strategies in three countries; networking and conference attendance; and updating of LEGS communication strategy with associated actions.

* The Brooke funded the delivery of the LCT-L for 15 participants from their staff and partner organisation staff from Pakistan, India and Nepal.

* Funding was received from three FAO offices to undertake the following activities:

- i. FAO Sub-Regional Office for the Caribbean: delivery of two LCT-L courses for 28 participants from a range of government departments including animal health and livestock, forestry, and agriculture.
- ii. FAO Regional Office for Europe and Central Asia: a desk review was produced on livestock related emergencies over the last 25 years and their impact in Eastern Europe and Central Asia. The review was used as the basis to deliver four webinars to increase technical capacity of national governments, NGOs, FAO country offices and extension services on livestock related emergencies in the region.
- iii. FAO Regional Office for Asia and the Pacific: a technical paper was produced 'Livestock emergency preparedness and response for areas at high risk of volcanic eruptions' based on the LEGS Standards and Guidelines. A volcano context case study was also developed for use as a simulation exercise/role play for training on how to plan and deliver more effective, evidence-based volcano emergency response interventions.

* LEGS continued to work as a member of the Steering Group of the BHA/USAID funded Standards for Supporting Agricultural Livelihoods in Emergencies (SEADS) Project.

* LEGS has continued to be an active member of the Humanitarian Standards Partnership (HSP), including participation in the monthly Steering Committee meetings. HSP activities have included the maintenance of the interactive handbook platform; development of a joint HSP website; development of an HSP navigation tool; and review and inclusion of new standards to the partnership (Camp Management Standards).

* LEGS continued its membership in the global Food Security Cluster (gFSC) Agriculture Working Group and the associated Livestock Workstream and gave a presentation on LEGS to Workstream members.

* The LEGS website was substantially updated. Regular news items were disseminated, via mailings, to the LEGS Community of Practice as well as postings to the website, Twitter feed and a new LinkedIn account.

LIVESTOCK EMERGENCY GUIDELINES AND STANDARDS - LEGS

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Public benefit

LEGS' vision is that livestock-keepers affected by disasters are able to protect and rebuild sustainable livelihoods. LEGS aims to improve the quality and livelihoods impact of livestock related projects in humanitarian situations.

LEGS is based on three livelihoods objectives:

- * Providing immediate benefits to crisis-affected communities using existing livestock resources
- * Protecting the livestock-related assets of crisis-affected communities
- * Assisting crisis-affected communities to re-build key livestock-related assets

LEGS aims to achieve the following outcomes:

- * Good practice guidance is widely available and applied to improve the quality of humanitarian response and increase preparedness for future crises, with benefits for both people and livestock.
- * Global trends and the changing nature of crises are monitored and inform LEGS plans and resources.
- * Greater local ownership, institutionalisation of and demand for the LEGS approach at country and local level, as well as globally.
- * LEGS is a sustainable institution with robust and effective systems and controls, a reputation for work that is responsive and of high quality, and the capacity to build and retain its human resources and create a sustainable funding base.

LEGS has a global scope and focuses on the process of identifying needs and analysing which interventions are most appropriate to support the livelihoods of the affected populations, at which times, and in which emergencies. LEGS recognizes that climate change is resulting in more complex and unpredictable types of disaster and that the Covid-19 pandemic has added a further layer of complexity to disaster risk management.

FINANCIAL REVIEW

Reserves policy

During 2021 a reserves policy was developed, and LEGS is now building its reserves. The unrestricted funds are used to cover administrative costs and periods when there is no income.

FUTURE PLANS

Future plans of the charity for the financial year 2022-2023:

- * Continue coordination of the Livestock Emergency Guidelines and Standards (LEGS)
- * Continue implementation of the two-year project: Updating and Disseminating LEGS Good Practice Guidance
- * With funding from the Brooke, translation of the LCT-L into Spanish followed by pilot testing of the course. General release of the LCT-L in English, French and Spanish
- * With funding from VSF Belgium, deliver a Training of Trainers course in Benin for 19 participants from a number of West Africa countries
- * Recruit additional trustees
- * Continue implementation of the organisational strategic plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179420

Principal address

Vesey Farm
Little Clacton Road
Great Holland
Frinton on Sea
Essex
CO13 0EX

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

Trustees

W L Fenton

V Mahajan (resigned 22.11.21)

I Birch (resigned 3.6.22)

Dr M L Frese (resigned 1.8.2022)

Dr E Jafar (resigned 1.8.2022)

A Sharif (appointed 14.1.22)

C Hesse (appointed 1.8.2022)

Independent Examiner

Martyn Lewis Chartered Accountants

1 Brewery House

Brook Street

Wivenhoe

Essex

C07 9DS

28/09/2022

Approved by order of the board of trustees on and signed on its behalf by:

W L Fenton

.....

W L Fenton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

Independent examiner's report to the trustees of Livestock Emergency Guidelines and Standards - LEGS

I report to the charity trustees on my examination of the accounts of Livestock Emergency Guidelines and Standards - LEGS (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
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.

M Lewis

.....
Martyn Lewis
Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

28/09/2022

Date:

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,704	229,902	254,606	228,839
 EXPENDITURE ON					
LEGS activities	2	18,104	209,149	227,253	213,008
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME		6,600	20,753	27,353	15,831
 RECONCILIATION OF FUNDS					
Total funds brought forward		4,038	27,906	31,944	16,113
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>10,638</u>	<u>48,659</u>	<u>59,297</u>	<u>31,944</u>

The notes form part of these financial statements

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**BALANCE SHEET
31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	<i>2021 Total funds £</i>
FIXED ASSETS					
Tangible assets	5	191	-	191	254
CURRENT ASSETS					
Cash at bank and in hand		11,227	48,659	59,886	32,470
CREDITORS					
Amounts falling due within one year	6	(780)	-	(780)	(780)
NET CURRENT ASSETS		<u>10,447</u>	<u>48,659</u>	<u>59,106</u>	<u>31,690</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,638</u>	<u>48,659</u>	<u>59,297</u>	<u>31,944</u>
NET ASSETS		<u>10,638</u>	<u>48,659</u>	<u>59,297</u>	<u>31,944</u>
FUNDS	7				
Unrestricted funds				10,638	4,038
Restricted funds				<u>48,659</u>	<u>27,906</u>
TOTAL FUNDS				<u>59,297</u>	<u>31,944</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/09/2022 and were signed on its behalf by:

W L Fenton

.....

W L Fenton - Trustee

A Sharif

.....

A Sharif - Trustee

The notes form part of these financial statements

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

2. RAISING FUNDS

Raising donations and legacies

	2022	<i>2021</i>
	£	£
Operating costs	<u>227,253</u>	<u><i>213,008</i></u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Mathias Frese received £3962.14 for work carried out for the year ended 31 March 22. There were no trustees' remuneration or other benefits for year ended 31 March 21.

Trustees' expenses

Mathias Frese had expenses of £121.05 to verify his ID for year ended 31 March 22. There were no trustees' expenses paid for year ended 31 March 21.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,346	206,493	228,839
 EXPENDITURE ON			
LEGS activities	18,317	194,691	213,008
	-----	-----	-----
NET INCOME	4,029	11,802	15,831
 RECONCILIATION OF FUNDS			
Total funds brought forward	9	16,104	16,113
	-----	-----	-----
TOTAL FUNDS CARRIED FORWARD	<u>4,038</u>	<u>27,906</u>	<u>31,944</u>

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021 and 31 March 2022	<u>450</u>
DEPRECIATION	
At 1 April 2021	196
Charge for year	<u>63</u>
At 31 March 2022	<u>259</u>
NET BOOK VALUE	
At 31 March 2022	<u>191</u>
At 31 March 2021	<u>254</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>780</u>	<u>780</u>

7. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	4,038	6,600	10,638
Restricted funds			
Restricted fund	27,906	20,753	48,659
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,944</u>	<u>27,353</u>	<u>59,297</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,704	(18,104)	6,600
Restricted funds			
Restricted fund	229,902	(209,149)	20,753
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>254,606</u>	<u>(227,253)</u>	<u>27,353</u>

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	9	4,029	4,038
Restricted funds			
Restricted fund	16,104	11,802	27,906
	<u>16,113</u>	<u>15,831</u>	<u>31,944</u>
TOTAL FUNDS			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,346	(18,317)	4,029
Restricted funds			
Restricted fund	206,493	(194,691)	11,802
	<u>228,839</u>	<u>(213,008)</u>	<u>15,831</u>
TOTAL FUNDS			

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	9	10,629	10,638
Restricted funds			
Restricted fund	16,104	32,555	48,659
	<u>16,113</u>	<u>43,184</u>	<u>59,297</u>
TOTAL FUNDS			

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,050	(36,421)	10,629
Restricted funds			
Restricted fund	436,395	(403,840)	32,555
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>483,445</u>	<u>(440,261)</u>	<u>43,184</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>254,606</u>	<u>228,839</u>
Total incoming resources	254,606	228,839
EXPENDITURE		
Operating costs		
Management		
Communications & office costs	2,618	3,593
Personnel, training & travel	222,154	202,484
Sundries	<u>-</u>	<u>18</u>
	224,772	206,095
Finance		
Bank charges	(21)	69
Exchange rate variance	<u>240</u>	<u>4,820</u>
	219	4,889
Other		
Insurance	897	891
Print, postage and stationery	139	125
Depreciation of tangible fixed assets	<u>63</u>	<u>84</u>
	1,099	1,100
Governance costs		
Accountancy and legal fees	<u>1,163</u>	<u>924</u>
Total resources expended	<u>227,253</u>	<u>213,008</u>
Net income	<u><u>27,353</u></u>	<u><u>15,831</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

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LIVESTOCK EMERGENCY GUIDELINES AND STANDARDS - LEGS

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In the year ended 31 March 2021, LEGS activities were as follows:

1. Activities undertaken to support the development of the CIO:

- i. The five-year strategic plan 2021-2026 was finalised and a summary version made available on the LEGS website.
- ii. The process of identification and recruitment of additional trustees continued from the previous year with one trustee being recruited and identification of a number of other potential candidates.
- iii. The Trustees met at regular intervals to discuss the development and management of the organisation, LEGS projects, funding options and implementation of the LEGS strategy.
- iv. The Terms of Reference for the LEGS Advisory Group (previously called the LEGS Advisory Committee) were reviewed.
- v. Roles and responsibilities, including statutory actions, for the Trustees, the Advisory Group and the Secretariat were drawn up in one table to ensure there is clarity.
- vi. Organisation policies were reviewed and updated as necessary.

2. Continued coordination and technical support to the global LEGS process

The following key activities were undertaken by the LEGS Secretariat (coordination, technical support, administrative and financial support):

- i. The LEGS Coordinator supported the Advisory Group to the Trustees, made up of individuals from the following organisations: FAO, ICRC, Sphere India, Tufts University and the Overseas Development Institute. The Group met in May 2020, July 2020, October 2020 and January 2021 by skype. Discussions focused on future funding opportunities for LEGS and contingency planning, and strategic overviews of current and planned activities.
- ii. LEGS continued to implement the USAID/OFDA funded project, titled Institutionalising Learning into the LEGS Handbook and Training Programme, which began in October 2019 and ends in June 2021. Under this grant, the key activities have been the production of 8 briefing papers on current issues (including Covid-19) with associated webinars; the production of three mini-modules including a LEGS refresher course; five consultation workshops in Africa, Asia and Latin America and one online consultation to review the contents of the current edition of the LEGS Handbook; the development and roll out of a remote delivery course (RDC) based on the LEGS three-day training course. The Brooke funded the roll out in English and French.
- iii. LEGS continued to work as a member of the Steering Group of the USAID/OFDA funded Supporting Emergency Agriculture Design and Standards (SEADS) Project.
- iv. LEGS has continued to be an active member of the Humanitarian Standards Partnership (HSP), including participation in the monthly Steering Committee meetings. HSP activities have included the maintenance of the interactive handbook platform; participation in the online Humanitarian Networks and Partnership Week (including a presentation by LEGS); production of joint guidance on the application of humanitarian standards in the Covid-19 response; inputs to new standards under development, including the Camp Management Standards and the Logistics Standards.
- v. LEGS was invited to join the Covid-19 Working Group under the global Food Security Cluster (gFSC) as an associate member, providing the opportunity to feed into the Group's Livestock and Covid-19 guidance note. In May 2020 a new Working Group on Agriculture was established under the gFSC, which LEGS also joined. This provides valuable opportunities to share information about LEGS at the global level with the potential for further dissemination to FSC country coordinators and partners.
- vi. Discussions were held with various potential donors, including FAO regional offices in Eastern Europe and Asia, the Near East and Asia/Pacific to fund activities after March 2021.
- vii. The LEGS website and Twitter feed were maintained with periodic news items.

LIVESTOCK EMERGENCY GUIDELINES AND STANDARDS - LEGS

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Public benefit

LEGS' vision is that livestock-keepers affected by disasters are able to protect and rebuild sustainable livelihoods. It is based on three livelihoods objectives:

- * Providing immediate benefits to crisis-affected communities
- * Protecting the livestock-related assets of crisis-affected communities
- * Assisting the re-building of key assets among crisis-affected communities.

LEGS aims to achieve the following results:

- * Good practice guidance is widely available and applied to improve the quality of humanitarian response and increase preparedness for future crises, with benefits for both people and livestock
- * LEGS responds effectively to global trends and the changing nature of crises
- * There is greater local ownership, institutionalisation, and demand for the LEGS approach at all levels
- * LEGS is a sustainable institution with robust and effective systems and controls, a reputation for work that is responsive and of high quality, and the capacity to build and retain its human resources and create a sustainable funding base

LEGS has a global scope and focuses on the process of identifying needs and analysing which interventions are most appropriate to support the livelihoods of the affected populations, at which times, and in which emergencies. LEGS recognizes that climate change is resulting in more complex and unpredictable types of disaster and that the Covid-19 pandemic has added a further layer of complexity to disaster risk management.

FINANCIAL REVIEW

Reserves policy

As a new CIO, LEGS is slowly building its reserves and plans to develop a reserves strategy during the coming year. The unrestricted funds are used to cover administrative costs and periods when there is no income.

FUTURE PLANS

Future plans of the charity for the financial year 2021-2022

- * Continue coordination of the Livestock Emergency Guidelines and Standards (LEGS).
- * Sign an agreement with the USAID Bureau for Humanitarian Assistance (BHA) for a two-year project: Updating and Disseminating LEGS Good Practice Guidance, starting in July 2021.
- * Continue discussions with FAO offices to provide online trainings and support in various regions.
- * Hold discussions with the Brooke to fund the translation of the RDC into Spanish with associated roll out.
- * Recruit further trustees.
- * Implement the organizational strategic plan.
- * Develop a reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179420

Principal address

Vesey Farm
Little Clacton
Great Holland
Frinton on Sea
Essex
CO13 0EX

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021**

Trustees

W L Fenton

V Mahajan

I Birch

D Costas (appointed 9.6.20) (resigned 25.8.20)

M L Frese (appointed 25.1.21)

Independent Examiner

Martyn Lewis Chartered Accountants

1 Brewery House

Brook Street

Wivenhoe

Essex

C07 9DS

Approved by order of the board of trustees on 21st September 2021 and signed on its behalf by:

W L Fenton

.....
W L Fenton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

Independent examiner's report to the trustees of Livestock Emergency Guidelines and Standards - LEGS

I report to the charity trustees on my examination of the accounts of Livestock Emergency Guidelines and Standards - LEGS (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust as required by section 130 of the Act; or
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.

M Lewis

.....

Martyn Lewis
Martyn Lewis Chartered Accountants
1 Brewery House
Brook Street
Wivenhoe
Essex
C07 9DS

23rd September 2021

Date:

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants		22,346	206,493	228,839	57,956
 EXPENDITURE ON					
Operating costs	2	18,317	194,691	213,008	53,167
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME		4,029	11,802	15,831	4,789
 RECONCILIATION OF FUNDS					
Total funds brought forward		9	16,104	16,113	11,324
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>4,038</u>	<u>27,906</u>	<u>31,944</u>	<u>16,113</u>

The notes form part of these financial statements

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**BALANCE SHEET
31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	<i>2020 Total funds £</i>
FIXED ASSETS					
Tangible assets	5	254	-	254	338
CURRENT ASSETS					
Cash at bank and in hand		4,564	27,906	32,470	17,154
CREDITORS					
Amounts falling due within one year	6	(780)	-	(780)	(1,379)
NET CURRENT ASSETS		<u>3,784</u>	<u>27,906</u>	<u>31,690</u>	<u>15,775</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,038</u>	<u>27,906</u>	<u>31,944</u>	<u>16,113</u>
NET ASSETS		<u>4,038</u>	<u>27,906</u>	<u>31,944</u>	<u>16,113</u>
FUNDS	7				
Unrestricted funds				4,038	9
Restricted funds				<u>27,906</u>	<u>16,104</u>
TOTAL FUNDS				<u>31,944</u>	<u>16,113</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21st September 2021 and were signed on its behalf by:

W L Fenton

.....

W L Fenton - Trustee

I Birch

.....

I Birch - Trustee

The notes form part of these financial statements

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

2. RAISING FUNDS

Grants

	2021	<i>2020</i>
	£	<i>£</i>
Operating costs	<u>213,008</u>	<i><u>53,167</u></i>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Grants	4,982	52,974	57,956
 EXPENDITURE ON			
Operating costs	5,948	47,219	53,167
	-----	-----	-----
NET INCOME/(EXPENDITURE)	(966)	5,755	4,789
 RECONCILIATION OF FUNDS			
Total funds brought forward	975	10,349	11,324
	-----	-----	-----
TOTAL FUNDS CARRIED FORWARD	<u>9</u>	<u>16,104</u>	<u>16,113</u>

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020 and 31 March 2021	<u>450</u>
DEPRECIATION	
At 1 April 2020	112
Charge for year	<u>84</u>
At 31 March 2021	<u>196</u>
NET BOOK VALUE	
At 31 March 2021	<u>254</u>
At 31 March 2020	<u>338</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	599
Other creditors	<u>780</u>	<u>780</u>
	<u>780</u>	<u>1,379</u>

7. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	9	4,029	4,038
Restricted funds			
Restricted fund	<u>16,104</u>	<u>11,802</u>	<u>27,906</u>
TOTAL FUNDS	<u>16,113</u>	<u>15,831</u>	<u>31,944</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,346	(18,317)	4,029
Restricted funds			
Restricted fund	<u>206,493</u>	<u>(194,691)</u>	<u>11,802</u>
TOTAL FUNDS	<u>228,839</u>	<u>(213,008)</u>	<u>15,831</u>

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	975	(966)	9
Restricted funds			
Restricted fund	10,349	5,755	16,104
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>11,324</u>	<u>4,789</u>	<u>16,113</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,982	(5,948)	(966)
Restricted funds			
Restricted fund	52,974	(47,219)	5,755
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>57,956</u>	<u>(53,167)</u>	<u>4,789</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	975	3,063	4,038
Restricted funds			
Restricted fund	10,349	17,557	27,906
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>11,324</u>	<u>20,620</u>	<u>31,944</u>

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,328	(24,265)	3,063
Restricted funds			
Restricted fund	259,467	(241,910)	17,557
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>286,795</u>	<u>(266,175)</u>	<u>20,620</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**LIVESTOCK EMERGENCY GUIDELINES AND
STANDARDS - LEGS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Grants	<u>228,839</u>	<u>57,956</u>
Total incoming resources	228,839	57,956
EXPENDITURE		
Operating costs		
Management		
Communications & office costs	3,593	1,487
Personnel, training & travel	202,484	47,590
Sundries	<u>18</u>	<u>528</u>
	206,095	49,605
Finance		
Bank charges	69	139
Exchange rate variance	<u>4,820</u>	<u>890</u>
	4,889	1,029
Other		
Insurance	891	1,491
Print, postage and stationery	125	54
Depreciation of tangible fixed assets	<u>84</u>	<u>112</u>
	1,100	1,657
Governance costs		
Accountancy and legal fees	<u>924</u>	<u>876</u>
Total resources expended	<u>213,008</u>	<u>53,167</u>
Net income	<u><u>15,831</u></u>	<u><u>4,789</u></u>