

**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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for the Year Ended 31 March 2021**

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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><u>254</u></u>
At 31 March 2020	<u><u>338</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	599
Other creditors	<u>780</u>	<u>780</u>
	<u><u>780</u></u>	<u><u>1,379</u></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><u>16,113</u></u>	<u><u>15,831</u></u>	<u><u>31,944</u></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><u>228,839</u></u>	<u><u>(213,008)</u></u>	<u><u>15,831</u></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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,324</u>	<u>20,620</u>	<u>31,944</u>

**LIVESTOCK EMERGENCY GUIDELINES AND
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**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>

This page does not form part of the statutory financial statements