

**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

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

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
	<hr/>	<hr/>	<hr/>
NET INCOME	4,029	11,802	15,831
RECONCILIATION OF FUNDS			
Total funds brought forward	9	16,104	16,113
	<hr/>	<hr/>	<hr/>
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><u>191</u></u>
At 31 March 2021	<u><u>254</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u><u>780</u></u>	<u><u>780</u></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	<u>27,906</u>	<u>20,753</u>	<u>48,659</u>
TOTAL FUNDS	<u><u>31,944</u></u>	<u><u>27,353</u></u>	<u><u>59,297</u></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	<u>229,902</u>	<u>(209,149)</u>	<u>20,753</u>
TOTAL FUNDS	<u><u>254,606</u></u>	<u><u>(227,253)</u></u>	<u><u>27,353</u></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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,113</u>	<u>15,831</u>	<u>31,944</u>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>228,839</u>	<u>(213,008)</u>	<u>15,831</u>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,113</u>	<u>43,184</u>	<u>59,297</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

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>27,353</u>	<u>15,831</u>

This page does not form part of the statutory financial statements