

Livestock Emergency Guidelines and Standards - LEGS

Charity No. 1179420

Trustees' Report and Unaudited Accounts

31 March 2023

Livestock Emergency Guidelines and Standards - LEGS

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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):

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- 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.

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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

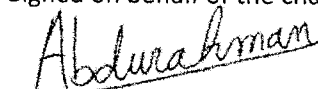
- Continue coordination of the Livestock Emergency Guidelines and Standards (LEGS).
- Completion of the implementation of the two-year project: 'Updating and Disseminating LEGS Good Practice Guidance'. A no-cost-extension was approved to allow the project to run until the end of November 2023.
- Implementation 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

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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.

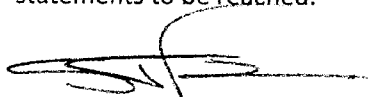
Independent examiner's statement

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
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

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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		<u>101,459</u>	<u>59,297</u>
Net assets excluding pension asset or liability		<u>101,459</u>	<u>59,297</u>
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

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.

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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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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.

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

3 Income from donations and legacies

Unrestricted	Restricted	Total 2023	Total 2022
£	£	£	£
38,252	385,861	424,113	254,606
38,252	385,861	424,113	254,606

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
<i>Governance costs</i>				
	25,769	336,179	361,948	222,154

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>

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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)	-
Total	48,659	385,861	(350,302)	84,218
Unrestricted funds:				
General funds	10,638	38,252	(31,649)	17,241
Total funds	59,297	424,113	(381,951)	101,459

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	143	143
Net current assets	101,316	101,316
	101,459	101,459

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
	59,887	42,209	102,096
Net debt	59,887	42,209	102,096

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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
	38,252	385,861	424,113	254,606
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
	25,769	336,179	361,948	222,154
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	-
	25	4,106	4,131	-
Premises costs				
Rent	-	6,195	6,195	-
	-	6,195	6,195	-
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
	5,075	3,354	8,429	3,936
Legal and professional costs				
Accountancy and bookkeeping	780	468	1,248	1,042
Other legal and professional costs	-	-	-	121
	780	468	1,248	1,163
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