

Livestock Emergency Guidelines and Standards - LEGS

Charity No. 1179420

Trustees' Report and Unaudited Accounts

31 March 2024

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
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

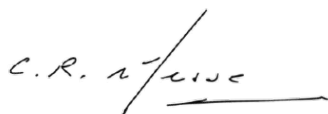
- Continue coordination of the Livestock Emergency Guidelines and Standards (LEGS)
- Completion of the implementation of the two-year project: 'Maximizing the New Edition of the LEGS Handbook through Enhanced Training and Dissemination'
- Signing an agreement with the Regional Sahel Pastoral Support 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. Hesse', with a horizontal line underneath.

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
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	1,145	143
		<u>1,145</u>	<u>143</u>
Current assets			
Debtors	11	83	-
Cash at bank and in hand		95,145	102,096
		<u>95,228</u>	<u>102,096</u>
Creditors: Amount falling due within one year	12	(780)	(780)
Net current assets		<u>94,448</u>	<u>101,316</u>
Total assets less current liabilities		<u>95,593</u>	<u>101,459</u>
Net assets excluding pension asset or liability		<u>95,593</u>	<u>101,459</u>
Total net assets		<u><u>95,593</u></u>	<u><u>101,459</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		45,050	84,218
		<u>45,050</u>	<u>84,218</u>
Unrestricted funds	13		
General funds		50,542	17,241
		<u>50,542</u>	<u>17,241</u>
Reserves	13		
Total funds		<u><u>95,592</u></u>	<u><u>101,459</u></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
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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.

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>17,241</u>	<u>84,218</u>	<u>101,459</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
<i>Governance costs</i>				
	<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 Number	2023 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><u>95,509</u></u>	<u><u>83</u></u>	<u><u>95,592</u></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><u>102,096</u></u>	<u><u>(6,951)</u></u>	<u><u>95,145</u></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	-	-	-	-
Net (expenditure)/income	33,301	(39,168)	(5,867)	42,162
Net (expenditure)/income before other gains/(losses)	33,301	(39,168)	(5,867)	42,162
Other Gains	-	-	-	-
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