



Advocates for International Development  
**Lawyers Eradicating Poverty**

# ADVOCATES FOR INTERNATIONAL DEVELOPMENT

(a company without share capital and limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 AUGUST 2020

Company registration number: 05907641 (in England and Wales)

Charity registration number: 1118565 (in England and Wales)



# CONTENTS

ORGANISATION INFORMATION .....	3
ACTIVITIES AND PUBLIC BENEFIT .....	6
COVID-19 PANDEMIC.....	7
ACHIEVEMENT AND PERFORMANCE.....	8
FINANCIAL REVIEW .....	16
STATEMENT OF RESPONSIBILITIES BY THE TRUSTEES .....	19
INDEPENDENT AUDITOR'S REPORT .....	20
INCOME AND EXPENDITURE ACCOUNT .....	22
STATEMENT OF CASH FLOW .....	23
BALANCE SHEET .....	24
NOTES TO THE ACCOUNTS .....	25



## ORGANISATION INFORMATION

### **BOARD OF TRUSTEES**

The Trustees who served during the year ended 31 August 2020 and up to the date of this report were as follows:

Roger Leese (Chair)  
Jessica Gladstone  
Richard Dyton  
Gillian Arthur  
Birgit Neu  
Sunita Bhambri  
Peter King  
Stephen Newcombe (Treasurer) (appointed 2<sup>nd</sup> October 2019)  
Rebecca Kitchingham (appointed 2<sup>nd</sup> October 2019)

### **CHIEF EXECUTIVE**

Yasmin Batliwala

### **COMPANY SECRETARY**

Andrew Thompson

### **REGISTERED OFFICE**

The Green House, 244-254 Cambridge Heath Rd, London E2 9DA.

### **E-MAIL ADDRESS**

[info@a4id.org](mailto:info@a4id.org)

### **WEBSITE**

[www.a4id.org](http://www.a4id.org)

### **BANKERS**

Charities Aid Foundation  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4TA

The Cooperative Bank  
P.O. Box 101  
1 Balloon Street  
Manchester  
M.60 4EP

### **AUDITORS**

Brown & Batts L.L.P.  
Berkeley Square House  
Berkeley Square  
London  
W.1J 6BD

## CHAIR'S REPORT

For the year ended 31 August 2020

This has been an unparalleled year of challenge for A4ID, through which we have continued unswerving with our mission, progressing our vision and strategic objectives.

The COVID-19 has presented a significant risk, requiring A4ID to take timely and decisive steps to identify, control and mitigate the potential risks posed by the pandemic to our work, and to develop a detailed plan to mitigate the impact of the COVID-19 outbreak, most immediately for the staff team.

The pandemic has also spurred positive change, prompting A4ID to pivot towards developing a range of online, virtual services and offerings, to support and engage its Legal and Development sector stakeholders worldwide through innovative new approaches.

As A4ID's portfolio of activities has grown, so too have the synergies between the areas of work taken on by its different teams. A4ID has developed a new internal framework to categorise and report on its activities under four key strands: Connect and Coordinate, Develop and Support, Monitor and Learn, and Communicate and Amplify.

Despite the global pandemic, A4ID has maintained its support to its networks, circulating **440 pro bono projects globally**, to **849 Development Partners**, and **47 Legal Partners** with offices in **100 countries**, providing access to a potential network of over **53,000 lawyers**.

A4ID has continued through its ROLE UK Programme (RUK), funded through the aegis of the Foreign, Commonwealth, Development Office (FCDO) to coordinate stakeholders in the wider pro bono legal and judicial sector in the UK and elsewhere.

During the year, the RUK Programme also supported **20 partnerships** in **15 countries**, mobilising **72 experts** for **509 pro bono days** across **30 activities**, in countries as diverse as Rwanda, Uganda, Kenya, Sierra Leone, Ghana, The Gambia, Nigeria, Malawi, Egypt, Zimbabwe, Uzbekistan, India, Sri Lanka, Bangladesh and Nepal.

The Learning and Development team offered its usual wide range of well-reviewed training courses and events. This year also saw the advancement of A4ID's fruitful partnership with the East Africa Law Society, with a stimulating range of in-person trainings and the online webinars delivered, on business and human rights, promoting a culture of pro bono, and responsible business practices for advocates and in-house counsel.

A4ID's SDG Legal Initiative aims to reach out to **every legal professional in the world over the next 10 years**, providing them with the knowledge and opportunities to take practical action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity. The upcoming launch of A4ID's Legal Guide to the SDGs will be the springboard to kickstart this initiative.



A4ID has continued its focus on Africa and South Asia with an increasing local presence to foster strong pro bono culture, facilitating lawyers' engagement with the Sustainable Development Goals (SDGs) and Business and Human Rights (BHR), and promoting collaborative activity between lawyers and development organisations for access to justice and poverty eradication.

In the year ahead, A4ID will continue to respond to the challenges and opportunities presented by the pandemic, with a focus on the quality of its programmes, while increasing engagement with its partners.

Innovation will remain a key component of its strategy as will its response to any emerging developments in relation to the pandemic, and in respect to its leadership and coordination of the wider sector.

The Case Studies highlighted on page 8 illustrate A4ID's mission and provide the context for the remainder of the report.

## REPORT OF THE TRUSTEES

*For the year ended 31 August 2020*

### ACTIVITIES AND PUBLIC BENEFIT

#### OVERVIEW

A4ID's activities fall within its objects, and the objects themselves firstly comply with section 3(1) of the United Kingdom Charities Act 2011 and finally constitute a public benefit under section 4 of that Act.

As part of its new strategy setting in 2019-20 (explained later in the report), A4ID's main activities like the Pro Bono Legal Services, activities of the ROLE UK programme and resources developed by the Learning and Development team contribute towards the following outputs:

- Developing a global community of practice around the role of law, lawyers and the legal sector in development
- Supporting partnerships and programmes on role of law and rule of law in international development
- Creating accessible, demand- driven, high- quality legal support for the development actors
- Creating and disseminating resources and awareness raising on key areas related to law an development, including the Sustainable Development Goals (SDGs)
- Delivering accessible, relevant development tools and approaches for legal actors

#### STRUCTURE AND GOVERNANCE

A4ID was established under a Memorandum of Association, which created the objects and powers of the charitable company and is governed under its Articles of Association. The members of A4ID, of which there are several hundred, guarantee to contribute an amount not exceeding £1 to the assets of A4ID in the event of winding up. The Trustees do not have any beneficial interest in A4ID.

General oversight of A4ID is conducted by the Trustees at quarterly Board meetings and on an ad hoc basis between Board meetings. Trustees discuss and set strategy, assess risks and support the Chief Executive on substantive matters.

The A4ID management consists of the Chief Executive, reporting to the Chair of the Board of Trustees, and the Senior Management Team comprising Managers of the Teams as well as the Chief Operating Officer.

## COVID-19 PANDEMIC

The COVID-19 pandemic has had an impact for A4ID as it has had for many similar organisations. Steps have been taken to address the pandemic and mitigate the potential risks posed to its mission, and personnel by developing an action plan for dealing with the COVID-19 outbreak, with prevention, mitigation, crisis, recovery, and post-recovery phases. For instance, the London office was closed in March 20 undertaking all its operations remotely which it did seamlessly. The office re-opened at a reduced level in July 20 as the government encouraged the perception of reduced risk. Staff returning to office-based work did so at their own risk which was assessed and managed.

## ACHIEVEMENT AND PERFORMANCE

### CURRENT STRATEGY

To achieve A4ID's vision of seeing law and the lawyers playing their full part in the global eradication of poverty, A4ID's *Useful Theory of Change*, has identified the need for specific behaviour changes among two key stakeholder groups- legal actors and development actors - and has developed activities that will increase the capability, opportunity and motivation of these groups. In doing so, A4ID hopes to track progress on four overarching goals:

1. Development organisations are enabled and empowered to use the law and lawyers to their full benefit in furthering their respective causes
2. Lawyers and other legal sector actors are enabled and empowered to provide strategic, sustainable legal and technical assistance, in partnership with development organisations
3. Development of a strong global culture of legal pro bono
4. Partnerships, particularly in Africa and South Asia, lead to increase in collaboration for improved laws, policies, systems and practices in developing countries

### ACHIEVEMENTS

Based on this strategy, A4ID is currently focussing on creating effective Monitoring, Evaluation and Learning (MEL) tools to gather and analyse evidence in 2020-21. This will help A4ID in clearly reporting on not just its activities but the impact on the development and legal sector. For the year 2019-2020, A4ID is able to evidence impact against the first two goals listed above.

*Development organisations are enabled and empowered to use the law and lawyers to their full benefit in furthering their respective causes*

The [Targeting the Weak Legal Frameworks Failing to Protect Women and Girls from Female Genital Mutilation](#)- Case Study, March 2020, focusses on contributing towards SDG 5 and SDG 3. Although international healthcare professionals have highlighted the severe physical and psychological harm caused by FGM, it continues to be practised, underreported and rarely prosecuted across the world. As part of its efforts to address violence and discrimination against women and girls internationally, including ending harmful practices such as FGM, Equality Now approached A4ID for assistance with prosecutions and litigation to eradicate FGM in Australia, Kenya, India, and USA including challenges to the legal FGM bans. A4ID closely worked with Equality Now to broker their pro bono project to access resources and expertise of legal counsel. A legal counsel was put together that included lawyers from legal partners Three Crowns along with . With the help of the legal counsel team, Equality Now has developed a range of research and legal arguments to shore up legal protection for girls at risk of FGM wherever they may be in the world..

The [Facilitating Sustainable Development to Protect the Biodiversity of Virunga National Park](#) Case Study, reflects on Virunga Foundation reaching out to access legal support for accessing funding for its hydroelectric power plant project. This would encourage more sustainable economic activity and promote greater stability within the park. As part of one of their initiatives, the Virunga Foundation and its partners embarked on an ambitious programme involving the development, construction, and commercialisation



of a number of 'run-of-river' hydroelectric power plants outside the park, but benefitting from the rivers that flow from the park.

The Virunga Foundation approached A4ID in order to identify lawyers with corporate finance expertise to assist it in meeting a condition imposed by their funder. In particular the foundation requested advice on how best to restructure its inter-company loans, and assistance with drafting and documenting the restructure as advised. Due to the cross-Atlantic and complex multi-jurisdictional nature of the Virunga Foundation's group of companies, a multinational team of lawyers was required. A4ID's Legal Partner, Orrick, Herrington & Sutcliffe LLP (Orrick) responded to the request and provided a team comprising of English qualified solicitors and New York qualified attorneys. The lawyers completed the work on this restructure, meeting the deadline of the funder and enabling the hydroelectric power plant project, in part, to go ahead.

*Lawyers and other legal sector actors are enabled and empowered to provide strategic, sustainable legal and technical assistance, in partnership with development organisations*

The [Strengthening the Legal Case for Universal Health Coverage](#) Case Study from January 2020 focusses on how a legal actor has the opportunity to contribute towards SDG 3. The International Alliance of Patients' Organizations, assisted by lawyers from A4ID's Legal Partner Dechert LLP, undertook an analysis of healthcare governance and the legal framework applicable to universal health coverage to support the establishment of a group of patient advocates to bring about universal health coverage in their respective countries.

The ROLE UK Programme conducted a story of change to assess the impact of a partnership between the UK-based Strengthening Families for Abandoned Children (SFAC) and the Government of Paraguay (GoP) brought together SFAC pro bono lawyers with lawyers and judges in Paraguay to address the gaps in the implementation of child protection law, following Paraguay's commitment to improving the rights of children and adolescents. This [Story of Change](#) demonstrates how the ROLE UK Programme's responsive and flexible support enabled the partnership's work to progress significantly to the point that an interagency framework for the management of child protection cases was ratified.

The ROLE UK supported partnership between Evolve - Foundation for International Legal Assistance (Evolve) and the Justice, Law and Order Sector (JLOS) of Uganda came about through the recognition of inconsistencies in sentencing and huge disparities in sentencing practice in Uganda, particularly for women and vulnerable groups, and a need and desire from the legal sector in Uganda to address these significant deficiencies in current sentencing practices. The [Case Study](#) found that, while the longer-term impact desired in relation to law and policy reform is yet to be realised, Evolve and JLOS have made substantial progress towards this goal since 2017. Both parties remain committed to ensuring this happens, with Evolve's support playing a significant role in propelling this work forward.

The partnership between iProbono and the Law and Policy Forum for Social Justice (LAPSOJ) sought to address a gap in practical legal knowledge and provide capacity building support for Nepali Lawyers to develop their expertise in economic, social and cultural rights (ESCR) litigation, in order to capitalise on the inclusion, for the first time, of ESCR within Nepal's 2015 Constitution. Recognising that an informed and capacitated legal profession will be of critical importance in seeking the implementation of these

rights, the ultimate aim of the partnership is to uphold the ESCR in Nepal's Constitution. The [Case Study](#) found that the development of a cohort of Fellows who participate and engage in ESCR case work on a pro bono basis to be “*undoubtedly the project activity with the greatest potential to realise the project objectives.*” It highlighted the effectiveness of ROLE UK Programme supported trainings that were key to this development, with the consultant noting that “*in their feedback at various stages, trainees variously reported the following impacts of training they had engaged with: increased knowledge of ESCR and relevant legal skills, increased confidence to work in the area of ESCR, greater involvement in research into ESCR, increased levels of collaboration on ESCR cases by practitioners.*”

## PERFORMANCE OF ACTIVITIES

### Output 1: Developing a global community of practice around the role of law, lawyers and the legal sector in development

#### Establishing International Presence

In 2019-2020, A4ID initiated the process of setting up a legal entity in India and Kenya. These countries would act as a base to further A4ID's work in Africa and South Asia. These legal entities would engage more effectively, to provide a local resource for pro bono assistance to development organisations by linking Legal Partners with them, to hold relevant training sessions, webinars, and conferences, and to raise funds to sustain the office in the long run. This would play a huge part in developing a global community of practice around the role of law, lawyers and the legal sector in development.

The impact of establishing international presence can already be seen in Africa through the partnerships that A4ID is already forming. A4ID is being able to reach a larger number of lawyers through its partnerships and create a strong foundation for spreading the culture of pro bono.

In Africa, A4ID has partnered with the Network of African National Human Rights Institutions (NANHRI), Pan African Lawyers Union (PALU), Africa Office of Danish Institute of Human Rights, East Africa Law Society (EALS) and other leading and emerging law firms and organisations in different jurisdictions.

### Output 2: Partnerships and programmes on role of law and rule of law in International Development

#### Partnerships Supported through the ROLE UK Programme

The ROLE UK Programme continued to implement its partnership approach to rule of law technical assistance throughout the year, supporting existing and new stakeholders to develop demand-led, sustainable, and strategic work which addresses specific rule of law needs in developing countries.

In 2019-20, the Programme supported **20** partnerships in **15** countries, mobilising **72** experts for **509** pro bono days across **30** activities. The countries with active partnership activity during this time included

Rwanda, Uganda, Kenya, Sierra Leone, Ghana, The Gambia, Nigeria, Malawi, Egypt, Zimbabwe, Uzbekistan, India, Sri Lanka, Bangladesh and Nepal. The Programme has continued to engage stakeholders across the legal, judicial and development sectors, including judiciaries, leading global law firms, professional legal associations and networks, government ministries and justice-focused NGOs.

The advent of the pandemic in March 2020, meant that the programme adapted its partnership support to reflect the lack of ability for partnership stakeholders to travel, as well as the new rule of law challenges brought on by the health crisis. The Programme pivoted towards remote and online activities, such as webinars, and facilitated meeting discussions, while providing some funding for these activities. Through these efforts, activities were resumed in five partnerships from July-August 2020. This year, the Programme also extended its partnership support to include more workshops and technical sessions on strategy testing and Theory of Change. In February/March 2020, the Programme conducted a stakeholder survey which revealed a consistently high level of satisfaction with the pro bono specialists deployed within Programme partnerships. Of those surveyed on the technical assistance provided, **90% considered it relevant, informative, useful, and clear**. Similarly, **73% strongly agreed** that experts were well suited to supporting their work, with only 9% indicating that they did not agree with the statement.

### **Output 3: Accessible, demand-driven, high quality legal support for development actors**

#### *Pro Bono Broker Service*

By 31 August 2020, A4ID had **849** registered Development Partners, and **47 Legal Partners** with offices in over **100 countries**, collectively providing access to a potential network of over **53,000 lawyers**.

This year has again been a period of success for the Pro Bono Legal Services team. Despite the global pandemic, A4ID maintained its levels of service having circulated **440 projects** globally, representing a slight increase on the previous year. Of that number, a total of **356 projects** were successfully placed with Legal Partners, being an allocation rate of **78 per cent**, a significant increase from 67 per cent the previous year. Since 2006, A4ID has now facilitated **over 3,500 pro bono projects** between its Legal and Development Partners.

#### *Global Development Legal Clinics*

A4ID's Legal Clinic provides an opportunity for NGOs, international development charities, and social enterprises working in human rights or international development to discuss any legal questions or areas of potential concern with a dedicated team of lawyers from our key Legal Partners. The COVID-19 pandemic has also enabled further online innovation, with the Global Development Legal Clinic being held virtually using Zoom video conferencing for the very first time. The smooth transition to an online, virtual event has opened up further possibilities for future scaling of the Clinic internationally.

## Output 4: Resources and awareness raising on key areas related to law and development, including the SDGs

### Development Partner Trainings

A4ID, along with seasoned experts from the ranks of its Legal Partners, provided demand-led trainings for its Development Partners. In this year it focussed on a series of regulatory fundamentals including the trio of:

1. 'Bribery and Corruption' (with Reed Smith on 19 September 2019)
2. 'Sanctions, Risk and Compliance' (with Mayer Brown on 26 September 2019)
3. 'Anti-Money Laundering' (with Latham & Watkins on 11 February 2020)

### Publications

A4ID has continued to generate, share, and promote resources that focus on applying the evidenced-based learning from the legal and development field.

Published in April 2020, [Mapping of Business and Human Rights Stakeholders in East Africa](#) Paper identified and mapped key stakeholders in the area of Business and Human Rights (BHR) in East Africa. A4ID's ROLE UK Programme commissioned this mapping report to better understand and disseminate learning on the landscape of business and human rights in East Africa, and therefore, better support partnerships involved in this area.

The [Judicial Peer-to-Peer Learning to Strengthen the Rule of Law: A Guide](#) acted as a complementary resource to the ROLE UK Programme's Peer-to-Peer Approaches for Pro Bono Rule of Law Support paper, to document the judicial peer-to-peer work undertaken by ROLE UK Programme stakeholders, presenting good practices and lessons learned for those undertaking judicial Rule of Law technical assistance projects.

In July 2020, [The Rule of Law in Times of Health Crises](#) Paper was published, having been developed by a joint team from the Bingham Centre for the Rule of Law (British Institute of International and Comparative Law - BIICL) and the Global Health Academy (University of Edinburgh). This publication, funded as part of the ROLE UK Programme, explored the relationship between rule of law and health crises, focusing COVID-19 crisis. It draws lessons about how the rule of law and its core elements have the potential to contribute to the empowerment of societies to respond to crises situations. The publication offers clear recommendations about how programmes aiming to strengthen the rule of law in official development assistance-eligible countries (ODA), and legal sector actors (especially those involved in pro bono technical assistance), can meaningfully contribute to this crisis response.

### SDG Legal Initiative

On 7 November 2019, during UK Pro Bono Week, A4ID organised, in partnership with its Legal partner Kirkland & Ellis LLP, an event called 'Delivering Change: The Role of Lawyers in Achieving the Sustainable Development Goals. This event brought together Pro Bono Managers from leading global law firms to discuss the relevance and value of the SDGs to the legal sector, specifically how the SDGs have shaped the direction of their firms' pro bono work.

The SDG Legal Initiative aims to harness the skills, talents and influence of the legal profession, providing them with the knowledge and opportunities to take practical action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity. The upcoming launch of A4ID's Legal Guide to the SDGs will be the springboard to kickstart this initiative. Most of 2019/2020 was devoted to conceptualising the SDG Legal Initiative, along with the development of the Steering Committee, launched in December 2020.

### Other Initiatives

Since 2019, A4ID has supported the LawWorks Annual Pro Bono Awards by co-awarding the 'Best international pro bono award'. This was the first pro bono award dedicated specifically to work outside the area of domestic pro bono, and it recognises lawyers' growing contributions to work in the arena of international pro bono and the SDGs. The 2019 Best international pro bono award went to Dechert LLP for their partnership with Freedom Now, a non-profit organisation set up to seek the release of prisoners of conscience around the world.

## **Output 5: Accessible, relevant development tools and approaches for legal actors**

### Law and Development Trainings Programme 2020

A4ID's flagship [law and development training programme](#) provides lawyers and development professionals with an in-depth understanding of the latest issues at the nexus of law and sustainable development, and how these relate to their everyday work. The 2020 programme covered topics spanning the different Sustainable Development Goals (SDGs) and explored how the law can be harnessed to reduce poverty, promote equality, and protect the environment.

The first module took place in January 2020. In April 2020, due to the COVID-19 health crisis, in-person trainings had to be suspended and the programme resumed online in September 2020, with the last module taking place in December 2020. In total, 94 participants – most of them lawyers or development professionals – have attended at least a module of the 2020 programme.

Examples of some of the qualitative feedback include:

*"The content was delivered in a difficult situation and I greatly appreciate all the effort put into running the sessions in lockdown. I found the course content **interesting and stimulating**. The profile of the speakers involved was excellent and their clear commitment to their fields serves as a great example."* (A participant to the Law and Development Training programme 2020)

*"The course has also provided a **better knowledge base** to advocate within, and engage with, my current law firm to find ways for us all to be more mindful of these issues in private practice, and the practical applications for lawyers and clients alike."* (A participant to the Law and Development Training programme 2020)

### Webinars on Responsible Business Practices in East Africa

A4ID and the East Africa Law Society (EALS) have continued working together to deliver a number of [trainings on Business and Human Rights \(BHR\) for Lawyers in East Africa](#). From March 2020, due to the pandemic, the trainings were delivered online. The trainings have covered topics from the impact of COVID-19 on human rights compliance, to access to remedy for victims of business and human rights violations. They have also provided a forum for participants to share best practices, as well as the challenges they have faced advising their companies and organisations to adopt responsible business practices.

In 2019/2020, A4ID, in partnership with EALS and other law firms in UK and Africa delivered webinars in Kenya and Uganda on BHR. Additionally, A4ID also hosted a roundtable on promoting a culture of pro bono at the EALS Annual Conference in Kigali, Rwanda.

### Training pro bono providers on development tools and approaches

In 2019/2020, A4ID continued to deliver the training “*Doing Pro Bono the International Development Way*”. The two-part interactive workshop used practical case studies to introduce participants from the legal sector to tools for the planning, delivery and monitoring of legal technical assistance in a development context. These tools, widely used in the development sector, include political-economy analysis, developing a theory of change, a model to better understand behaviour change and universal questions for monitoring and evaluation.

In 2019/2020, this two-part workshop was delivered twice. The participants were from diverse organisations, including (judiciary, law firms, development NGOs, professional organisations, international organisation. Participants’ feedback was overwhelmingly positive. Comments included:

- General discussion on the challenges in applying this learning to our everyday work [was useful to my work]. It was very useful to hear how colleagues deal with shared challenges. (A participant to the 5 September 2019 workshop).
- Our discussion on the 3 universal questions was very useful. Coming from a legal (not a development) background I find it challenging to design and implement meaningful M&E that is inclusive of our in-country partners as well as our direct participants. (A participant to the 3 October 2019 workshop).
- When breaking down the COM-B model [to understand behaviour change], it really helped me find the words to describe a phenomenon that I interact with on a daily basis. It feels as it will be easier to be able to describe that in a clear way. (A participant to the 20 February 2020 workshop).

A condensed version of this workshop was also delivered during the 8th Asia Pro Bono Conference in September 2019.



A new workshop on [The Monitoring and Evaluation Methods for Trainings](#) was piloted remotely on 18 June 2020, with **participants from diverse organisations** including from: the judiciary, law firms, development NGOs, professional organisations, and international organisations. Introducing these new tools and approaches helped the partners to articulate themselves better and realise their full impact. Tailored pre- and post- surveys were utilised to measure behaviour change resultant from the training. The results demonstrated a high increase in the participants' confidence in the areas of M&E covered in the webinar. Participants also provided examples of how they will be able to use their new skills in their work. For instance, one participant noted:

"I conduct a lot of training sessions for lawyers in my country on issues around the conduct of strategic litigation. I have always wondered how best to conduct M&E aside from questionnaires at the end of such sessions plus how to use feedback to improve future trainings and measure impact. This training has given me the skillset to go about these issues".

## FINANCIAL REVIEW

### INCOME AND EXPENDITURE

A4ID has a number of areas of activity, including: the Pro Bono Legal Services activities, funded in part by legal partners' annual contributions; Learning and Development activities funded by education fees; policy and through leadership work; the ROLE UK Programme, with restricted funding from the Foreign, Commonwealth and Development Office, and business and human rights activities across East Africa and India, partly funded by the ROLE UK Programme.

The surplus for the financial of £171,279 comprised a surplus of £153,813 for the ROLE UK Programme and a surplus of £17,466 for unrestricted activities.

The surplus of £17,466 that was posted for the unrestricted activities was a good result. Contributing to this result were annual contributions from legal partners to A4ID and education fees showing a slight increase on the previous year.

Reserves fell by £57,751 as Trustees decided to designate funds of £175,000 out of reserves for expenditure on specific matters. Nevertheless, the reserves held at the year-end were in excess of that required by the policy.

The ROLE UK Programme works to strengthen the rule of law in developing countries through supporting the provision of pro bono legal and judicial expertise. Funding was receivable in advance for each calendar quarter on the basis of direct costs estimated to be incurred on partnerships and assignments plus overheads from a budget negotiated with FCDO. The funding for the quarter to 30 September 2020 was not received until after the year-end but it has been brought into account as income in the year in its entirety. Funds of £146,418 were held at 31 August 2020 to meet future expenditure after deducting expenditure incurred in the two months to that date from funding receivable up to the following 30 September.

Staff costs continue to be the main expenditure of A4ID. The staff roll has in term of numbers of staff grown over the years to reflect the ROLE UK Programme in particular and the salary roll has grown in term of compensation to reflect managerial and professional pay rates.

Accommodation costs are significant for A4ID as well, although the current office leased in a dedicated third-sector office block not far from the City of London represents fair value compared to commercial leases for similar office space. However, only a handful of staff work in the office and the rest work at home due to the Covid-19 pandemic.

### VOLUNTEERS

Volunteers provided their services unpaid in the year, as in past years. Volunteers receive reimbursement for travel expenses to and from the office and for lunch. The value of their services has not been brought into the financial statements.



## **CASH FLOW**

Cash flow was very good throughout the year, with the funds held at banks based in the U.K. The ROLE UK programme is funded in advance of forecast expenditure and the law firms are invoiced for their annual contributions for any financial year at the start of that financial year.

## **DESIGNATED FUNDS**

A4ID has set aside funds of £175,000 to meet expenditure on the United Nations' sustainable development goals, our website and communication, our customer relationship management software and other information technology, and specialist needs of staff in the Covid-19 pandemic. These designations can be reversed or changed at any time by Trustees.

## **AUDIT OF A4ID**

The internally-produced financial statements were subjected to an external, independent and professional audit. The audit is in the interest of good governance and we have appreciated the discipline of the audit process, which has been beneficial for both staff and systems.

## **STAFF AND SYSTEMS**

The financial records are located within the London-based office under the aegis of the Finance Officer, who reports to the Chief Operating Officer. Digital financial records are in use, complemented by manual files. The accounting computer software differentiates between activities. The FO is assisted by the ROLE Finance and Administration Assistant.

Expenditure is approved by two staff members at a senior level or by Trustees under the terms of A4ID's financial policy.

Little cash is handled, most income being received through the banking system electronically. Payments are made using electronic banking.

Monthly financial reporting is in place on the basis of a budget approved by the Board of Trustees.

## **RISKS AND RESERVES**

These two items are being dealt with together because the main financial risk was that of the charity not holding enough money in reserve at any time to finance future activities should it experience a future down-turn in income.

The reserves policy is flexible and risk-based.

The policy is flexible because it specifies holding reserves covering a range of months of specified expenditure from three to six. As the risks attached to income streams increase not only is the expenditure requiring cover increased but the number of months' cover of that expenditure is raised within the policy's range.

Specified expenditure is defined as that disbursed out of income streams to which are attached a risk in excess of low risk as to the streams' continuity in whole or in part. Specified expenditure is determined by Trustees' judgement. Such judgement is required of the risk attached to the various income streams that the charity enjoys. These risks are operational and not financial.

The reserves at the year-end provided cover of eleven months of specified expenditure (defined above). This is in excess by five months of the policy's upper range of the number of months' cover of such expenditure which is six months. Specified expenditure does not include the ROLE UK programme, as yet, because of its self-finding nature both as to its operations and close-down costs.

The charity faces a number of uncertainties which include:

- Continued support from FCDO for the ROLE UK Programme beyond the three-year funding round established to 31 March 2022.
- The COVID-19 pandemic.

Trustees consider that the reserves should be maintained at ten months' cover outside of the policy's requirement because of the uncertainties. That the figure is eleven months is all to the good. This is the exercise of mitigation of the main financial risk, bringing it down to low risk.

Otherwise, the financial risks to A4ID are low.

## STATEMENT OF RESPONSIBILITIES BY THE TRUSTEES

The Board is required to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of A4ID and the incoming resources and resources expendable, of A4ID for the year.

In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the statement of recommended reporting and accounting (the SORP)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to disclosures of any material departures, which are explained in the financial statements
- prepare the financial statements on a going concern basis, unless it is inappropriate to presume that A4ID will continue in operation

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of A4ID and which enable them to ensure that the financial statements comply with company law. The Board is also responsible for safeguarding the assets of A4ID and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm:

- there is not any relevant audit information of which the company's auditors are unaware, and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

This report and the financial statements have been prepared in accordance with the F.R.S. 102 version of the Statement of Recommended Practice: Accounting and Reporting by Charities (S.O.R.P.) except in respect of law firms' contributions to the international pro bono legal advice brokerage activity, with the Companies Act 2006 and with the applicable accounting standard, section 1A of Financial Reporting Standard 102.

## APPROVAL OF REPORT

The report was approved by the Board on 19 May 2021:

and is signed on their behalf by Roger Leese, Chair

Signed:



## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ADVOCATES FOR INTERNATIONAL DEVELOPMENT. YEAR ENDED 31 AUGUST 2020**

We have audited the financial statements of Advocates for International Development for the year ended 31 August 2020 set out on the following pages numbered from 22 to 30. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the accounts**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

### **Opinion on accounts**

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020 and of the charitable company's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit



Zia Khan FCA (Senior Statutory Auditor)

For and on behalf of

Brown & Batts

Chartered Accountants and Statutory Auditor

Berkeley Square House

Berkeley Square

London

W1J 6BD

Date: 19 May 2021

## INCOME AND EXPENDITURE ACCOUNT

### Incoming Resources and Application of Resources

#### STATEMENT OF FINANCIAL ACTIVITY

		Year ended 31 August 2020 Unrestricted general	Year ended 31 August 2020 Unrestricted designated	Year ended 31 August 2020 Restricted: ROLE UK	Year ended 31 August 2020 Total	Year ended 31 August 2019 Total
	Note	£	£	£	£	£
<b>Incoming resources</b>						
<i>Incoming resources from generated funds</i>						
Voluntary income	2	8,448	-	-	8,448	7,588
<i>Incoming resources from charitable activities</i>						
Education - training course fees		35,185	-	-	35,185	35,857
ROLE income from FCDO		-	-	973,011	973,011	845,528
Legal Partners' annual contributions		225,309	-	-	225,309	278,613
<i>Investment income</i>						
Bank interest		680	-	20	700	-
<b>Total incoming resources</b>		269,622	-	973,031	1,242,654	1,167,586
<b>Resources expendable</b>	7					
<i>Costs of generating funds</i>						
Costs of generating funds		13,848	-	-	13,848	18,027
<i>Charitable activities</i>	8					
Learning and Development		44,312	-	-	44,312	65,503
Policy and Management		24,581	-	-	24,581	28,550
ROLE UK programme		-	-	819,219	819,219	824,572
BHR programme in East Africa (EALS) and India		25,168	-	-	25,168	-
Pro bono legal services		128,935	-	-	128,935	160,751
<i>Governance costs</i>		15,311	-	-	15,311	22,502
<b>Application of resources</b>		252,156	-	819,219	1,071,375	1,119,905
<b>Net incoming resources for the year</b>		17,466	-	153,813	171,279	47,681
Transfer between funds - absorption of expenditure by restricted fund of overheads permissible as a deduction under the terms of the ROLE grant arrangement.		99,783	-	(99,783)	-	-
Transfer between funds - general funds designated for particular purposes	13	(175,000)	175,000	-	-	-
Funds brought forward at 1 September 2019 and 1 September 2018		296,961	-	92,388	389,349	341,668
<b>Funds carried forward at 31 August 2020 and 31 August 2019</b>		239,210	175,000	146,418	560,628	389,349
All of the above results were derived from continuing activities. There were not any other recognised gains or losses other than those stated above.						
This statement is to be read in conjunction with the notes.						

## STATEMENT OF CASH FLOW

As at 31 August 2020

	Year ended 31 August 2019	Year ended 31 August 2018
	£	£
Cash flow from operating activities (see below):		
Net cash (used in)/provided by operating activities	57,687	(144,002)
Change in cash at bank in the reporting period	57,687	(144,002)
Cash at bank at the beginning of the reporting period	249,787	393,788
Cash at bank at the end of the reporting year	307,474	249,786

  

Cash flow from operating activities:		
Net (outgoing)/incoming resources for the year	171,279	47,681
(Increase)/decrease in debtors	(132,724)	108,105
Increase/(decrease) in creditors	19,133	(299,788)
Net cash (used in)/provided by operating activities	57,687	(144,002)

This statement is to be read in conjunction with the notes on pages 25-30.

## BALANCE SHEET (STATE OF AFFAIRS)

As at 31 August 2020

	Note	At 31 August 2020 £	At 31 August 2019 £
<b>Current assets</b>			
Debtors	11	323,794	191,070
Cash at bank		307,475	249,787
		<hr/>	<hr/>
		631,269	440,857
<b>Creditors: Amounts falling due within one year</b>	12	(70,641)	(51,508)
		<hr/>	<hr/>
		(70,641)	(51,508)
		<hr/>	<hr/>
<b>Net current assets</b>		560,628	389,349
<b>Net assets</b>		<hr/>	<hr/>
		560,628	389,349
<b>Funds</b>			
Unrestricted fund general	13	239,210	296,961
Unrestricted fund designated		175,000	-
Restricted fund - Rule of Law Expertise		146,418	92,388
		<hr/>	<hr/>
<b>Total funds</b>		560,628	389,349

This statement is to be read in conjunction with the notes on pages 25-30.

These financial statements set out on pages 22-30 have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Board on 19 May 2021 and signed on its behalf by:

Name: Roger Leese, Chairman

Signature: 



## NOTES TO THE ACCOUNTS

### 1 ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention, with the going concern concept and on the accruals basis. The financial statements are in accordance with the Companies Act 2006 and section 1A of Financial Reporting Standard 102 (FRS 102), and they follow the recommendations in the Accounting And Reporting By Charities: Statement Of Recommended Practice (FRS 102 version) except in relation to the charity's law firms' contributions to the international pro bono legal advice brokerage activity.
- b) Voluntary income received by way of donations and fundraising was included in the statements of financial activities when receivable. The charity's law firms' annual contributions to the pro bono legal services activity were included in the statements of financial activities by reference to the period of time to which they related. This policy was a departure from the Statement of Recommended Practice, and in the view of the Trustees the departure was required to enable the financial statements to show a true and fair view should the departure be material. The law firms' annual contributions to the pro bono legal services activity were the main source of unrestricted income and to have included them in incoming resources when receivable would have distorted the incoming resources from year to year, although not affecting its totality over the years. Under the Statement of Recommended Practice, the law firms' annual contributions to the pro bono legal services activity were recommended to be brought into incoming resources upon invoicing, i.e. when receivable. The effect of this departure from the Statement of Recommended Practice was to decrease the annual contributions to the pro bono legal services activity by £10,623 (Previous year: increase of £272,963). In the balance sheet the deferred income was increased by £10,623 (Previous year: decrease of £272,963).
- c) Restricted funds were funds which were utilised at the direction of the grantor.
- d) Unrestricted funds were funds which were utilised at the discretion of the charity.
- e) Costs of generating funds related to the costs incurred in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- f) The governance costs were associated with constitutional and statutory requirements and included any costs associated with the strategic management of activities.
- g) Resources expended were recognised in the period in which they were incurred.
- Resources expended were allocated to a particular activity where the cost related specifically to that activity, whether directly or in support thereof. However, the cost of the overall direction and administration of each unrestricted activity, comprising the salary (all salaries were included within direct costs) and overhead costs of the central function (included within support costs), were apportioned on the following basis which was an estimate, based on staff time, of the amount attributable to each unrestricted activity.

	%
Generation of Funds	10
Charitable Activities	80
Governance	10

Support costs attributed to unrestricted charitable activities were re-apportioned between the different types of unrestricted charitable activities on the following basis which was an estimate, based on staff time, of the amount attributable to each unrestricted charitable activity.

	%
Learning & Development	20
Policy and Management	20
Pro Bono Legal Services	60

- h) The charity offered to its employees a pension contribution of 7% of their salaries to pension schemes of the employees during the period of the employments save for the first six months thereof when the contribution was 3%, provided the employees matched these employer's contributions with their own contributions of 5% of salary gross of tax relief. The charity did not have any further commitment regarding pensions.

## 2 Voluntary income

	Year ended 31 August 2020	Year ended 31 August 2019
	£	£
Members' dues	5,530	6,880
Gift aid, donations and fundraising	2,918	708
<b>Total</b>	<b>8,448</b>	<b>7,588</b>

Gift aid, donations and fundraising were as follows:	£	£
U.K. income tax relieved under the gift aid scheme	2,691	0
Gifts and donations	227	40
Donation regarding fellowship students	-	400
Fundraising website	-	268
	<b>2,918</b>	<b>708</b>

## 3 A4ID and ROLE UK

Rule of Law Expertise UK (ROLE UK) is a registered company in England and Wales (no. 09420452) and is a company limited by guarantee and without share capital. Until 31 March 2018, the nature of ROLE UK's activity was the improvement of the rule of law internationally by facilitating pro bono legal assistance (the ROLE programme). In both years ROLE UK was A4ID's 20% associate by virtue of A4ID being one of the five members of ROLE UK. A4ID did not have a beneficial interest in the assets of its associate and nor did it have any entitlement to a share of any surplus within ROLE UK. Accordingly, the fair value of the membership influence of one-fifth was zero and has not been shown in the financial statements of A4ID as a result. From 13 April 2018, the ROLE UK programme carried on by ROLE UK was carried out by A4ID. ROLE UK was dissolved and struck off the register of companies in England and Wales on 13 October 2020.

Company Secretarial oversight, accounting and payroll services were provided by A4ID to the ROLE UK associate pre-1 April 2018 when the ROLE UK associate carried out the ROLE programme. The previous year's charges of £10,000 have been shown as expenditure of the ROLE Programme in these financial statements for the purpose of claiming the grant funding from DFID (this claim was not made by the ROLE UK associate) and had been included within income of the unrestricted fund of A4ID before 1 September 2018. The balancing entry in the financial statements for the charges of £10,000 was within DFID funding in the previous year. DFID is now part of FCDO.

## 4 Benefits-in-kind

In the previous year the charity received at not any cost to itself the service of a seconded member of staff from The Judicial Office. This benefit has not been quantified for the purpose of this note on the ground of confidentiality and is not included in the financial statements.

Volunteers provided their services unpaid in both years to the charity. The value of their services has not been brought into the financial statements.

## 5 Legal information

Advocates for International Development is a company registered in England and Wales under number 05907641 and is a company limited by guarantee and without share capital. Its registered office and business address is Unit 1.5, The Green House, 244-254 Cambridge Heath Road, London E2 9DA. Advocates for International Development is a registered charity with the Charity Commission for England and Wales under number 1118565.

## 6 Financial commitments at the year-end not provided for in the financial statements

The charity had commitments as follows calculated from the 1 September after the year end:

	Within a period of one year from year-end At 31 August 2020 £	Total At 31 August 2020 £	Total At 31 August 2019 £
Telephony	48	48	147
Lease rent	28,572	28,572	82,450
Service charges	7,170	7,170	20,841
For office space commitments not exceeding one year from the year-end (Previous year: Exceeding one year, but not exceeding five years, from the year-end)	35,790	35,790	103,438
Information technology support	13,101	13,101	7,794
For information technology commitments not exceeding one year from the year-end	13,101	13,101	7,794
<b>Total commitments</b>	<b>48,891</b>	<b>48,891</b>	<b>111,232</b>

**Total resources expendable**

	Year ended 31 August 2020	Year ended 31 August 2020	Year ended 31 August 2020	Year ended 31 August 2020	Year ended 31 August 2019
	Costs of Generating Funds	Charitable Activities	Governance Costs	Total	Total
	£	£	£	£	£
Staff costs	8,502	583,156	8,502	<b>600,159</b>	498,032
Governance	-	-	26	<b>26</b>	-
Learning and Development: Lecturers' fees and expenses	-	3,254	-	<b>3,254</b>	4,187
Fundraising - collection of members' dues	1,083	-	-	<b>1,083</b>	565
Communications consultancy	-	4,007	-	<b>4,007</b>	610
ROLE UK programme: In-country costs	-	170,300	-	<b>170,300</b>	411,598
ROLE UK programme: Professional fees	-	147,338	-	<b>147,338</b>	89,742
EALS BHR programme	-	25,168	-	<b>25,168</b>	-
Pro bono legal services	-	1,274	-	<b>1,274</b>	1,406
Direct costs	9,585	934,497	8,528	<b>952,609</b>	1,006,140
Audit fee	-	2,520	2,520	<b>5,040</b>	5,040
Auditor's fee for the ROLE UK associate borne by A4ID comprising the audit of the ROLE UK associate and having the ROLE UK associate struck off the register of companies in England and Wales	-	-	-	<b>-</b>	1,200
Company Secretarial oversight, accounting and payroll services provided by A4ID to the ROLE UK associate up to 31 March 2018 (see note 3)	-	-	-	<b>-</b>	10,000
Office accommodation and office services	2,763	56,619	2,763	<b>62,146</b>	54,360
Insurances	66	4,181	66	<b>4,313</b>	12,023
Other	1,434	44,399	1,434	<b>47,267</b>	31,141
Support costs	4,264	107,719	6,784	<b>118,766</b>	113,764
<b>Total resources expendable</b>	<b>13,848</b>	<b>1,042,215</b>	<b>15,311</b>	<b>1,071,375</b>	<b>1,119,904</b>

## Resources expendable on charitable activities

	Year ended 31 August 2020	Year ended 31 August 2020	Year ended 31 August 2020	Year ended 31 August 2019
	Direct costs £	Support costs £	Total £	Total £
Learning and Development	37,490	6,822	44,312	65,503
Policy and Management	17,760	6,822	24,581	28,550
ROLE UK Programme	745,609	73,610	819,219	824,572
EALS BHR Programme	25,168	-	25,168	-
Pro Bono Legal Services	108,470	20,465	128,935	160,751
	934,497	107,719	1,042,215	1,079,376

## 9 Staff costs, numbers and Trustees' remuneration, expenses, benefit

Staff costs were as follows:

	Year ended 31 August 2020 £	Year ended 31 August 2019 £
Salaries	496,374	386,011
Social Security costs	48,775	38,179
Pension contributions	31,551	19,981
Recruitment	2,030	2,095
Volunteers' expenses	4,039	1,714
Consultancy	14,400	46,080
Expenses reimbursed	-	147
Child care vouchers, and health and well-being payments	2,840	3,825
	600,009	498,032

One member of staff earned more than £60,000 (2019: One member of staff).

The average weekly number of employees (full-time equivalent) during the year was as follows:

	Charity Year ended 31 August 2020 No.	Group and charity Year ended 31 August 2019 No.
Executive and office functions	12.0	10.0

See the benefits-in-kind note concerning the seconded staff member, whose details are not included above.

The remuneration paid to a Trustee of the charity for acting as such was £Nil (Previous year: £Nil).

There were not any Trustees where expenses incurred by them in the course of their duties were either reimbursed to them or paid to a third party (Previous year: £Nil). A Trustee of the charity was reimbursed for expenditure incurred as a volunteer specialist (not as a Trustee) in the following activity (Previous year: The same activity): ROLE UK programme.

Deducted in the income and expenditure account was the sum of £4,313 (Previous year: £1,897) in respect of the premiums payable for a policy of insurance which included Trustees' Indemnity Insurance.

## 10 Taxation

The charity was exempt from United Kingdom corporation tax in both years:

- The voluntary income was applied for charitable purposes.
- The incoming resources from charitable activities were received for primary purpose activities and those incoming resources were expended only on those primary purpose activities.

In many instances, donations from individuals were received after deduction of United Kingdom income tax and a claim for the relief for the income tax was made under the gift aid scheme by the charity in both years.

Value added tax paid by the charity was not recoverable in either year.

## 11 Debtors

	At 31 August 2020	At 31 August 2019
	£	£
Accounts receivable ledger	77,835	54,230
Sundry debtors	2,041	8,009
Deposit with lessor for purchased office accommodation	4,596	4,596
Accrued income - annual contributions from legal partners	-	13,975
Accrued income - grant from DfID for ROLE programme	239,322	110,260
	<hr/> 323,794	<hr/> 191,070

## 12 Creditors: Amounts falling due within one year

	At 31 August 2020	At 31 August 2019
	£	£
Payroll dues - taxation and social security	15,267	13,534
Pension contributions	1,777	-
Accrued expenditure	5,040	5,040
Accounts payable ledger	16,254	9,828
Sundry creditors	13	1,439
Deferred income - law firms' annual contributions to the international pro bono legal advice brokerage activity	32,290	21,667
	<hr/> 70,641	<hr/> 51,508

## 13 Designated funds

£

175,000

Funds had been designated at the year-end (2019: £Nil)

For expenditure on:

Shorter-term projects within the next year as follows:

Video conferencing and webinar platform

United Nations' Sustainable Development Goals

Website and communications

Staff management team development

Staff costs including working from home and remote working

Customer relationship management software

Information technology hardware

Medium-term projects to be undertaken in future years from 1 September 2021