



ADVOCATES FOR INTERNATIONAL DEVELOPMENT

(a company without share capital and limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

Company registration number: 05907641 (in England and Wales)

Charity registration number: 1118565 (in England and Wales)

ORGANISATION INFORMATION

BOARD OF TRUSTEES

The Trustees who served during the year ended 31 August 2021 and up to the date of this report were as follows:

Roger Leese (Chair)
Jessica Gladstone
Richard Dyton
Gillian Arthur (resigned 15 September 2021)
Birgit Neu
Sunita Bhambri
Peter King
Stephen Newcombe (Treasurer)
Rebecca Kitchingham

CHIEF EXECUTIVE

Yasmin Batliwala

COMPANY SECRETARY

Andrew Thompson

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CHAIR'S REPORT

This has been a further year of transition and growth for A4ID, through which we have continued with our mission, progressing our vision and strategic objectives.

The COVID-19 pandemic has presented an ongoing risk that A4ID had continued to navigate, mitigating the potential impact of COVID-19, and building on the opportunities to deliver online, virtual services and offerings, supporting and engaging our stakeholders worldwide through innovative new approaches.

We have also reviewed our ambitious strategy, with a renewed focus placed on the five key outputs, set out below.

Key highlights include A4ID circulating a record **537 projects** through the brokerage service, including **23 assignments** through the ROLE UK (Rule of Law Expertise) programme covering **107 jurisdictions**. This is an **increase of 22%** from the previous year, with projects impacting on all 17 Sustainable Development Goals.

A4ID has continued to provide technical pro bono legal assistance through the ROLE UK Programme, assisting partnerships in **10 Official Development Assistance-eligible countries**, and including ground-breaking strategic litigation by Reprieve that led to the abolishment of the death penalty in Malawi (subsequently overturned).

A4ID delivered a modified Learning and Development Training Programme to over **70 legal professionals** which, for the first time, was held completely virtually through our new e-learning platform, LearnWorlds.

A4ID also established our new **Cornerstone Project in Kigali, Rwanda**, supported by Clifford Chance. This project seeks to increase access to justice and legal support services for the poorest and most vulnerable in the Kigali region. This four-year project will build the capacity of local civil society organisations to deliver improved access to justice services; increase the capacity of local commercial firms to provide pro bono legal services; and support university legal clinics to instil a pro bono culture with the upcoming legal profession.

A4ID successfully held our inaugural **Annual Conference on Pro Bono for the Rule of Law**, which is now set to be an exciting permanent fixture in the A4ID calendar.

Through the **A4ID SDG Legal Initiative**, we launched the first chapter of our Legal Guide to the SDGs, namely, SDG 16: Peace, Justice, and Strong Institutions. This valuable resource will help you and your team better understand the vital role that lawyers and law firms can play in creating peaceful societies, increasing access to justice, and building strong institutions.

A4ID hosted trainings and workshops for the legal and development sector professionals to assist more than **600 participants** in adjusting to seismic events shaping society. These trainings and workshops were held on a variety



of topics, including, data protection post-Brexit, employment law during and after the pandemic, risk management, monitoring & evaluation, among many others.

A4ID also expanded the reach of our **Business and Human Rights** trainings for the legal profession to the newest country in the world, South Sudan, and conducted our first non-English training in French in Burundi. This is in addition to our regular trainings held in Kenya, Uganda, Rwanda, and Tanzania through our partnership with the East African Law Society.

A4ID strengthened our network in South Asia by participating in the 9th Asia Pro Bono Conference and Access to Justice Exchange, hosting two panel sessions and a workshop during the Conference.

In the year ahead, A4ID will continue to transition from the challenges and opportunities presented by the pandemic, to increasingly engage in-person and in-country with its partners worldwide, to deliver a range of virtual and hybrid activities.

ACTIVITIES AND PUBLIC BENEFIT

OVERVIEW

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

A4ID is a global charity with a vision to see the law and lawyers playing their full part in the global eradication of poverty, and a mission to be an authoritative voice of the legal community, to inspire and enable lawyers to join the fight against poverty, and to ensure that legal support is available for those engaged in that fight. This role within both the legal and development communities has provided a unique vantage point to engage positively in the nexus between both sectors to promote a sustainable development agenda.

In its work, A4ID has seen how the lack of access to justice and proper legal advice has had a significant and negative impact on those working to tackle poverty in all its forms, with the law and legal institutions at times even acting as an impediment to development among the most deprived communities.

To address this problem, A4ID has for the last 18 years sought to deliver unparalleled opportunities for lawyers to give their time and skills to help those working tirelessly to help meet the needs of the world's poorest citizens through all parts of its work. This work is funded from annual contributions received from its global network of Legal Partners, which range from the largest full-service law firms to individual lawyers in developing countries.

A4ID's pro bono brokerage service ensures that NGOs, social enterprises and developing country governments, law societies and bar associations worldwide can access the legal support they need. A4ID matches requests for assistance from Development Partners with high-quality expertise from Legal Partners.

A4ID's education programme brings together legal and development professionals to share best practice and learning, exploring key issues in law and development and equipping lawyers to better understand these issues.

A4ID's thought leadership and policy work provoke discussion on best practice for the legal and development communities in key areas such as business and human rights in the legal, business and development sectors, the role of law and rule of law in international development, and the advancement of the United Nations Sustainable Development Goals ("SDGs") with its objective of eradicating poverty globally by 2030.

A4ID also works to promote global economic growth by strengthening the rule of law in developing countries through its Rule of Law Expertise UK (ROLE UK) Programme, enabling bridges between the FCDO, the UK Government, and UK and international legal and judicial sectors.

As part of its new strategy set 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 Knowledge team contribute towards the following outputs:

- Developing a global community of practice on the role of law, lawyers, and the legal sector in development
- Supporting partnerships and programmes on the role of law and the 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 and development, including the Sustainable Development Goals (SDGs)
- Delivering accessible, relevant development tools and approaches for legal actors

COVID-19 PANDEMIC

The COVID-19 pandemic has continued to have an impact on A4ID. To mitigate the risks posed to its mission and personnel, A4ID maintained its COVID-safe action plan for dealing with the pandemic. Following a particular increasing risk to the A4ID team, the A4ID UK office was closed in December 2020. Thereafter, A4ID continued to take a cautious approach to COVID-19 risk management, providing COVID-safe office space to those team members who required these facilities but otherwise continuing to successfully deliver its activities remotely.

ACHIEVEMENT AND PERFORMANCE

STRATEGY OVERVIEW

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:

- To enable and empower development organisations to use the law and lawyers to their full benefit in furthering their respective causes
- To enable and empower lawyers and other legal sector actors to provide strategic, sustainable legal and technical assistance, in partnership with development organisations
- To develop a strong global culture of legal pro bono
- To improve laws, policies, systems, and practices in developing countries through partnership working, particularly in East Africa and South Asia

Based on this strategy, A4ID is currently focussing on creating effective Monitoring, Evaluation and Learning (MEL) tools to gather and analyse evidence in 2021-22. This will help A4ID in clearly reporting on not just its activities but also on its impact on the development and legal sector.

ACHIEVEMENTS

The following are some examples of where A4ID has enabled and empowered development organisations to use the law and lawyers to their full benefit in furthering their respective causes:

- **Mauritius:** When the MV *Wakashio* collided on a coral reef off the Mauritian coastline, the subsequent oil spill created a natural disaster emergency in pristine waters close to internationally protected marine parks. A4ID was able to assemble a rapid-response legal team within days to assist Sea Users Association (SUA). The team was as diverse professionally as it was geographically, led by: CMS CMNO, international law firm; Matthew Happold, barrister and Professor of International Law at the University of Luxembourg; and Vertex Chambers, a national law firm in Bangladesh. The advice from this legal team has already had an impact on litigation seeking compensation for the damages to the local communities. The legal assistance on this project has contributed towards SDG 14 (life below water), as well as SDG 1 (no poverty), SDG 2 (zero hunger and food security), SDG 3 (good health and well-being), SDG 8 (sustainable economic growth and full employment), SDG 13 (climate action) and SDG 16 (peace, justice and good governance).
- **Ethiopia:** A4ID's Legal Partners collaborated to establish the world's first Ethiopian Tribunal, a world class, specialist environmental court of law that is adapted to the local Ethiopian context. DLA Piper and Matthew Baird, an Australian environmental barrister, provided significant input into the drafting process of the Bill that will establish a specialist environmental tribunal in Ethiopia, as well as the internal Rules of Procedure of the Tribunal. This project is an impactful first step in achieving the targets of SDG 13 (Climate Action) in Ethiopia.
- **Turkey:** White & Case assisted Still I Rise to establish a school in Gaziantep, Turkey for refugee children. Still I Rise is a non-profit that seeks to provide world-class education to destitute children around the world by setting up international schools, offering them an international diploma free of charge. White & Case continues to provide Still I Rise with invaluable assistance with the registration of a private international school in Gaziantep. This includes the associated legal research on the requirements for registration, specifically so that the school is established with a charitable purpose, and the support on the application to the Ministry of National Education. This meaningful project contributes towards SDG 4 (quality education), SDG 1 (no poverty), and SDG 10 (reduced inequalities).

The following are some examples where A4ID has worked to improve laws, policies, systems, and practices in developing countries through partnership working, particularly in East Africa and South Asia.

Despite the challenges of working internationally during the pandemic and the reduction in the UK's Official Development Assistance (ODA) budget, A4ID has improved the rule of law through partnerships in multiple countries.

- **Malawi:** In April 2021, Malawi's High Court had formally outlawed the death penalty in the country, ruling that '*the death penalty stands contrary to the right to life*'. This welcome ruling came following an appeal by Charles Khoviwa, who was sentenced to death following a conviction for murder in 2003, despite having no prior offences. Reprieve and Malawi Legal Aid Bureau (LAB) have been working on this case since 2017. This achievement is the direct result of a ROLE UK Programme supported partnership between Reprieve, LAB and Akin Gump LLP. Since 2019, the Programme has supported work that initially focused on challenging the legality of the death penalty in Malawi, before shifting to mitigating the increasing number of death sentences handed down in cases involving victims with albinism. Unfortunately, in late August 2021, the Supreme Court of Appeal reversed this decision through a "perfected" judgement. Having contributed to the initial positive outcome, the partnership's flexibility and adaptiveness have allowed it to continue to work towards mitigation of the application of the death penalty and eventual re-abolition.
- **Sierra Leone:** In July 2021, the Parliament of Sierra Leone unanimously voted in favour of a bill abolishing the death penalty in the country. The UK Sierra Leone Pro Bono Network (UKSLPBN) has been working tirelessly towards this momentous goal, increasing its efforts in the past two years, through technical advice, mobilisation and coordination of local actors, and meetings with the judiciary and parliament to support the drafting of the bill. The ROLE UK Programme supports UKSLPBN's in-country consultant, who has been key in establishing and developing relationships with national, regional, and international bodies working on the abolition of the death penalty, including the High Commission in Freetown, the Sierra Leone Bar Association, and the UNDP. The Parliament's vote is a major victory for UKSLPBN and the region, as Sierra Leone joins 21 other African countries that have now abolished the death penalty for all crimes.
- **The Gambia:** This year, the first sentencing guidelines for theft have been officially introduced in The Gambia. The Gambia and England and Wales judiciaries, with support from the Commonwealth Magistrates' and Judges' Association (CMJA), initiated the drafting in January 2019 with the support of the ROLE UK Programme. As of 2021, these guidelines are officially being used within the court system. This exciting development tackles previous sentencing inconsistencies that have hindered the rights of Gambian citizens who have entered the criminal justice system.

ACTIVITIES

OUTPUT 1: GLOBAL COMMUNITY OF PRACTICE AROUND THE ROLE OF LAW, LAWYERS AND THE LEGAL SECTOR IN ACHIEVING THE SDGs

Asia Pro Bono Conference

In September 2020, A4ID delivered two thematic panel sessions at the inaugural Asia Pro Bono Virtual Conference and Access to Justice Exchange. The Panel session on **‘Ethical Business Practices in Times of Pandemic’** assembled over 186 attendees and recorded 46 participating organisations. A4ID’s second panel session on **‘Human Rights, SDGs and COVID-19: A Truly Testing Tryst’** engaged 206 attendees from across 65 participant organisations.

SDG Legal Initiative

In November 2020, a Steering Committee made up of **13 leading law firms and businesses** was formed to steer the agenda of A4ID’s SDG Legal Initiative. The Steering Committee is working towards achieving the ambitious, overarching objective of the SDG Legal Initiative: to reach out to every lawyer in the world and provide 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 Steering Committee supported the **launch of Chapter 16 of A4ID Legal Guide to the SDGs** and will be partnering on other future launches.

A4ID Annual Conference

In June 2021 the inaugural [Annual Conference on ‘Pro Bono for the Rule of Law’](#) was launched virtually. This two-day conference convened both UK and global legal pro bono communities of practice to help foster a dialogue on the future of pro bono and the rule of law in the context of the pandemic. The Annual Conference included six cross-cutting panels on themes, including the role of legal pro bono technical assistance, partnerships and coordination for advancing access to justice, the rule of law, climate change mitigation, global health and SDG 16.

Over 300 unique registrants signed up to one or more conference panels. Across the two days, the Conference panels convened 162 external participants from over 30 countries, with organisations being represented from across legal, development, academic, policy, and governmental sectors.

OUTPUT 2: PARTNERSHIPS AND PROGRAMMES ON THE ROLE OF LAW AND RULE OF LAW IN THE SDG AGENDA

ROLE UK Programme Partnerships

A4ID's ROLE UK Programme supported **19 partnerships** that contributed to improving the role of law and rule of law. Various activities through these partnerships were delivered across **10 jurisdictions** (Rwanda, Tanzania, Uganda, Nigeria, Malawi, Ethiopia, Kenya, Burundi, South Sudan and Zimbabwe). Highlights of this work are provided below:

Improving case file management and sentencing guidelines, Uganda

Evolve - FILA organised the civil and criminal registries of the Ugandan Supreme Court. Previously, thousands of files had been stacked in various rooms in no particular order. Each file is now logged on a spreadsheet which also indicates its location. This work contributes to greater transparency and access to justice for those waiting for their cases to be trialled. The partnership between Evolve - FILA and the Ugandan Justice, Law and Order Secretariat (JLOS) also progressed its work on developing sentencing guidelines to ensure consistency across court judgments.

Judicial experience shared during a pandemic, Nigeria

The Judicial College of England and Wales, with Africa House, delivered webinars on 'Keeping the Courts Functioning During the COVID-19 Pandemic' in multiple Nigerian States (Federal Capital Territory [FCT], Sokoto, Niger, Imo and Kaduna). Notably, Kaduna and Sokoto States took significant steps to reopen their court systems as a direct result of conversations with UK judges within the webinar. This substantial outcome highlights the immediate positive impact that peer-to-peer discussions can have on upholding the rule of law. The partnership also began rolling out its magistrates training programme, covering modules on making reasoned decisions, case management, sentencing, and hearing evidence. Separately, the Judicial College of England and Wales delivered two high-level training webinars on trial management in complex commercial court cases with Federal and State High Court judges, in partnership with the Nigeria National Judicial Institute, the British High Commission and the British Deputy High Commission in Nigeria.

Reducing the application of the death penalty, Malawi

Reprieve and Malawi Legal Aid Bureau (LAB) conducted a strategy session to develop a framework for tackling the increasing number of death sentences handed down in homicide cases involving victims with albinism in Malawi. It determined the best defence strategy, identified existing knowledge gaps, and developed a roadmap of how to train legal aid lawyers in these key strategies. Following this, the partnership provided training to all legal aid lawyers working on homicide cases in Malawi, particularly focusing on capital defence as a way to curb the application of the death penalty in Malawi's criminal justice system.

Building governmental capacity to manage increased investment, Ethiopia

International Lawyers Project (ILP) (*formerly known as International Senior Lawyers Project*) and the Ethiopian Ministry of Finance provided two online workshops for government officials, firstly on how to best monitor and evaluate public-private partnerships (PPPs), and secondly on how to draft and advise on financial agreements. This capacity building programme was aimed at empowering participants to negotiate effectively and regulate private sector activity, in accordance with the universal principles of rule of law, within Ethiopia's economic market.

Increasing technical knowledge on tax matters, Kenya

International Lawyers Project (ILP), with pro bono inputs from Akin Gump LLP, held a remote training programme for National Taxpayers Association (NTA) staff on domestic taxes in Kenya. The training deepened staff knowledge on tax matters in order to effectively implement projects on tax justice nationally. The outputs of this training have provided an avenue for more public participation in and information about how taxes are used by the government in Kenya.

Developing an e-learning platform for legal education, Zimbabwe

This year, ILP and the Law Society of Zimbabwe (LSZ) began delivering their new Continuing Professional Development (CPD) e-training programme, with the first module on Natural Resources Management. The five modules (Environment and Climate Change, Media Law, Financial Crimes, and Commercial Practice) were selected based on a baseline needs assessment survey of the legal profession and judges in 2019. This activity has provided high-quality teaching materials that can be accessed by LSZ lawyers in years to come, thus ensuring the sustainability of the training outputs.

A4ID's Cornerstone Project

The Clifford Chance Cornerstone initiative runs from 2019 to 2024, focussed on improving the well-being of people in the poorest communities in Kigali, Rwanda. The Cornerstone initiative comprises a series of projects designed to help these communities overcome the barriers inhibiting improvements in their well-being. As part of this initiative, Clifford Chance provided funding to A4ID for the delivery of a project to support civil society organisations in providing free legal services to the poorest and most vulnerable communities in Kigali, using the expertise of Clifford Chance lawyers, as well as local Rwanda lawyers and law students.

In June 2021, A4ID launched its legal pro bono project, partnering with the Rwandan Legal Aid Forum to deliver the project in partnership with local stakeholders, including: CSOs, such as Haguruka NGO, Human Rights First Rwanda Association and Association Rwandaise des Droits de l'Homme (ARDHO); 15 leading Commercial Law firms; the Rwanda Bar Association; and five legal aid clinics run by law universities.

OUTPUT 3: ACCESSIBLE, DEMAND-DRIVEN, HIGH QUALITY LEGAL SUPPORT FOR DEVELOPMENT ACTORS

Pro Bono Legal Services

A4ID's Pro Bono Legal Services brokerage circulated **537 project requests** (including 23 ROLE UK assignments), **a 22% increase in circulations** of circulations over the previous year. 386 of these requests were successfully allocated to A4ID's network of Legal Partners and to other lawyers outside its formal network. **84 new Development Partners** were also onboarded to access A4ID's pro bono legal service network.

Legal Health Checks

A4ID's Legal Partners undertook Legal Health Checks on several of its Development Partners including Latin American House, Oxford Policy Fellowship, Addiction Rehabilitation Kenya, Code Your Future, and Mary's Meals. The Legal Health Check enables Development Partners to receive assistance from A4ID Legal Partners to analyse the legal state of their organisations and receive a report on many of the important legal matters they need to address to ensure efficient, effective and professional operations.

Bespoke Projects

A4ID works with its Development Partners to scope innovative and impactful bespoke projects that are both demand-driven and meet the particular skillset or expertise of particular Legal Partners. A4ID partnered with the Global Alliance for Legal Aid (**GALA**) to project manage a global, multi-year legal research and law reform project. The Debt Incarceration Project is a rule of law and human rights comparative study, covering over 23 countries spanning Africa, Asia, the Middle East, and North African region, Latin America and the Caribbean. The project examines the practices of countries that are incarcerating persons for private civil debts. Legal Partners including Allen & Overy, Dechert, and DLA Piper as well as smaller national firms including Vertex Chambers (Bangladesh), and AF Legal (Senegal) are providing pro bono legal support. Country reports based on extensive research will be published in the coming year.

OUTPUT 4: RESOURCES AND AWARENESS RAISING ON KEY AREAS RELATED TO LAW AND DEVELOPMENT WITHIN THE SDG AGENDA

Legal Guide to the SDGs:

As part of its SDG Legal Initiative, A4ID has developed the world's first [Legal Guide to the SDGs](#). The Legal Guide has been developed as a unique resource, providing a foundational analysis of the role that law can and should play in the achievement of the SDGs. Developed in collaboration with lawyers, academics, and development practitioners, the Guide is made up of 17 distinct chapters, each focussed on one of the 17 goals. Each chapter provides an overview of the relevant regional, national, and international legal frameworks, highlighting how the law can be applied to promote the implementation of the SDGs. The Guide also offers key insights into the legal challenges and opportunities that lawyers may encounter, presenting clear examples of the actions that lawyers can take to help achieve each goal. [Chapter 16: Peace, Justice, and Strong Institutions](#) was launched and published during A4ID's inaugural Annual Conference.

Events

Rule of Law in Times in Health Crises: Protecting Rights and Saving Lives

In September 2020, A4ID co-delivered a panel discussion in partnership with the University of Edinburgh and Bingham Centre for the Rule of Law. This event convened 127 attendees from across the world and recorded 71 participant organisations.

Event: A Celebration of International Pro Bono

In November 2020, during National Pro Bono Week, A4ID delivered its flagship event: 'A Celebration of International Pro Bono'. This virtual event was filled with interactive games, networking, and fast-paced presentations from key partnership stakeholders. In total, the event convened 75 attendees from 34 participant organisations.

Law and Development Training Programme

A4ID delivered its [2021 Law and Development Training Programme: The Legal Path to Sustainable Development](#) on a new virtual platform, LearnWorlds. Adapting to the COVID-19 pandemic, the fully virtual programme delivered 12 modules that spanned all 17 SDGs and explored how the global legal profession can harness the law to better advise corporate clients and reduce poverty, strengthen the rule of law, and protect the environment. Over 70 junior and senior legal professionals joined this programme that spanned nine months. This expansive programme was delivered by over 20 international subject experts from various backgrounds, including, academic, legal, and international development.

Training for Development Partners

Training and legal education for Development Partners remained one of the more popular requests from Development Partners. A4ID facilitated trainings to more than 450 participants from the development sector to respond to the on-going COVID-19 pandemic. A4ID partnered with its Legal Partners to deliver these trainings in different areas of law, relevant to development sector organisations. These trainings included:

- Negotiating Grant Agreements after the Department for International Development/Foreign & Commonwealth Office merger to form the Foreign, Commonwealth and Development Office (**FCDO**) and subsequent budget cuts (in partnership with BOND and Bates Wells)
- Data Protection in the post-Brexit era (Clifford Chance)
- Employment Law during the Pandemic (CMS)
- Compliance with the UK's Bribery Act (Reed Smith)
- Modern Slavery in supply chains (HSBC and Norton Rose Fulbright)

OUTPUT 5: ACCESSIBLE, RELEVANT DEVELOPMENT TOOLS AND APPROACHES FOR LEGAL ACTORS

Knowledge Papers and Guides

Peer-to-Peer in Action: Reflections on Remote Working

This paper reflected on case studies of online activities conducted by the ROLE UK Programme's stakeholders and shared lessons learned for remote working between peers. The paper integrated insights from the ROLE UK Programme's Strategic Forum members, gathered at the meeting in August 2020.

Improving the Rule of Law: A Guide to Risk Management

This guide explored the different aspects and stages of risk management, relating these to legal pro bono work in international development, and provided tools for identifying, analysing, and managing these risks. It supported the ROEL UK Programme stakeholders to articulate risk management strategies but will also be used by the wider legal community who wish to contribute to international development efforts.

Peer-to-Peer in Action: A Case study of iProbono and LAPSOJ

The third publication in the 'Peer-to-Peer in Action' series documented the work of iProbono and their partner LAPSOJ to promote economic, social and cultural rights in Nepal. It drew out lessons learned relevant to other rule of law stakeholders.

Equality Mainstreaming in Rule of Law Strengthening: A Guide

This guide was a practical tool for those working on rule of law programmes to improve their understanding of how equality can be mainstreamed during every stage of programming in rule of law, from programme design to programme adaptation. The guide was developed as a result of insights gathered from legal and judicial stakeholders on the challenges they faced in their own work, and offered clear guidance on how to ensure rule of law programmes benefit the most marginalised in society, as well as avoiding inadvertent harm.

Defining the Rule of Law: Improved Laws, Policies, Systems, and Practices

An abridged version of this paper was published and launched at the A4ID Annual Conference. The original paper was developed by the Harvard Law and International Development Society (LIDS) and Orrick LLP. The paper offered a comprehensive definition of the rule of law, as well as a means to achieve development objectives and poverty alleviation, and endeavoured to articulate how improved laws, policies, systems and practices may lead to improvement of the rule of law. The paper also assessed the role of laws, policies, systems, and practices in the rule of law, and explained whether and how an improvement of each may ultimately lead to an improved rule of law.

Peer-to-Peer in Action: A Case Study of USKPBN During Health Crises

This paper documented the work of the UK Sierra Leone Pro Bono Network (UKSLPBN) and the Herbert Smith Freehills Fair Deal Sierra Leone programme, and their in-country counterparts, during and after the Ebola crisis in Sierra Leone. It drew out lessons learned from Ebola that may be relevant to the rule of law response to COVID-19, and highlighted the positive contribution of the ROLE UK Programme's support to this network.

Workshops

This year, A4ID has considerably expanded its offer of trainings. Three new in-depth trainings have been added to the capacity-building portfolio: 'Monitoring and Evaluation Methods for Trainings', 'Risk Management in Rule of Law Projects', and 'Equality Mainstreaming in Rule of Law Programmes'. A condensed 3-hour version of the flagship two-part Doing Pro Bono the International Development Way was also developed and delivered. The post-workshop data for each of these workshops has consistently recorded **high** satisfaction and usefulness percentages. Over 200 participants attended, representing a mix of individuals from the legal, judicial, academic and development sectors. The switch to webinars has also facilitated participation from other partner countries.

PLANS FOR THE FUTURE

A4ID has recently reviewed its ambitious five year strategy, to streamline its focus towards the delivery of its five key outputs. Accordingly, in the year ahead A4ID will be focussed on the delivery of a range of key activities to deliver these five key outputs, and in particular A4ID's SDG Legal Initiative.

In the year ahead, these activities will include: the A4ID pro bono broker service, working with A4ID's growing networks of Legal and Development Partners; the delivery of bespoke pro bono projects and legal health checks; the Law and Development Training Programme; events and trainings focussed on law and development, including workshops on risk management and doing pro bono the development way; the ROLE UK Programme partnership work, supporting rule of law interventions; the Knowledge Hub, disseminating key learning and resources on rule of law; a range of strategic reform projects, including business and human rights training and support in East Africa and South Asia, and the Cornerstone Project, supporting access to justice in Kigali, Rwanda; and the further growth and development of A4ID's work, presence and networks around East Africa and South Asia.

FINANCIAL REVIEW

INCOME AND EXPENDITURE

A4ID has a number of key areas of activity: the ROLE UK Programme, a rule of law focussed activity that is funded by the UK Foreign, Commonwealth and Development Office; the Pro Bono Legal Services, funded by the Legal Partners' annual contributions; Learning and Knowledge activities, funded by revenue from the paid-for training courses; Policy and Thought Leadership work; the SDG Legal Initiative; the Business and Human Rights Programme in East Africa and South Asia, funded by the ROLE UK Programme; and the Cornerstone Project, funded by the Clifford Chance Foundation.

The net income for the financial year of £116,908 comprised net income of £126,429 for the ROLE Programme and net expenditures of £6,150 for unrestricted activities and £3,371 for the Cornerstone Project. These figures are before transfers between funds.

After transfers between funds, the net income remained at £116,908 and comprised net income of £184,157 for unrestricted activities, break-even for Cornerstone and net expenditure of £67,249 for the ROLE UK Programme. The net expenditure for ROLE was made up from funds held at the year's beginning.

The net income of £184,157 that was posted for the unrestricted activities was a good result. Contributing to this result were the Legal Partner annual contributions and the fees from paid-for training courses. Reserves fell by £15,843 as Trustees decided to designate funds of £200,000 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 Rule of Law Expertise UK ("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 Cornerstone Project commenced just before the end of the year and received its first tranche of funding thereafter.

Staff costs continue to be the main expenditure of A4ID. The staff roll has grown in numbers, especially to support the delivery of the ROLE UK Programme. 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.



A4ID has continued to take a cautious approach to COVID-19, keeping in place its COVID-safe working restrictions until date, pending review in March 2022. A4ID has however continued to provide desk space in its office for those members of staff who required to work from an office-based workstation.

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 as soon as possible.

DESIGNATED FUNDS

A4ID has set aside funds of £375,000 at the year-end to meet expenditure on A4ID's SDG Legal Initiative, our website and communication, our customer relationship management software and other information technology, and specialist staffing (inter alia). 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. A new firm of auditors were appointed in the year after a tender process, following the resignation of the principal of the previous firm for personal reasons.

STAFF AND SYSTEMS

A4ID uses QuickBooks Online accounting computer software to maintain digital financial records, complemented by manual files located within the London-based office. These are overseen by the Finance Officer and the Finance and Administration Assistant, who both report to the Chief Operating Officer. Expenditure is approved by the budget holder, and then by two designated staff members at a senior level and/or by Trustees, in line with the A4ID's Finance Policy and Guidelines. Little cash is handled, with 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.

A4ID has a detailed staff salary framework in place, setting out the key staff levels in the organisation, their expected roles and responsibilities, and the relevant salary banding, which is reviewed annually to keep in line with inflation, and is periodically benchmarked against the wider sector.

In the course of its ROLE UK Programme and Cornerstone activities, A4ID provides funding to other NGOs and suppliers in furtherance of the work. Before doing so, all organisations undergo a detailed due diligence, and robust financial onboarding process. Before any grant funding is provided, partners must enter into a formal MOU with A4ID, and commit to regular, transparent reporting on finance and activity.

RISKS AND RESERVES

The A4ID Reserves Policy is flexible and risk-based, specifying the level of reserves to be held in order to maintain three to six months general expenditure. Where there is a low level of risk associated with an income stream, no reserves are required to be held. Where there are higher levels of risks, greater levels of reserve are held.

In addition, A4ID undertakes a quarterly process of identifying and reviewing the key risks across the organisation, to allow the A4ID Board to review the likelihood, impact, controls, and mitigations of those key risks. Currently A4ID has identified the impact of COVID, staff capacity and development and the future uncertainty of key funding streams as the main risks to A4ID.

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. Trustees are selected following a public recruitment process and in-person interviews, and receive a detailed Board Induction Pack upon joining.

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.

A4ID has also now worked with its Legal Partners to establish A4ID Africa, an separate company established in Kenya, of which A4ID is a member. The Chair and Chief Executive are currently directors of the company. A4ID is also working with Legal Partners to also establish A4ID South Asia, as a similar entity to be established in India.

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 that 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

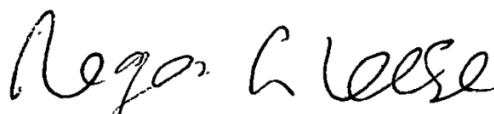
This report and the financial statements have been prepared in accordance with the F.R.S. 102 version of the Statement of Recommended Practice: Accounting and Reporting by Charities (S.O.R.P.) except in respect of law firms' contributions to the international pro bono legal advice brokerage activity, 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 15 March 2022:

and is signed on their behalf by Roger LOeese, Chair

Signed:



10 May 2022

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ADVOCATES FOR INTERNATIONAL DEVELOPMENT

OPINION

We have audited the financial statements of Advocates for International Development (the 'charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its 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.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks and considered the extent to which these would have a material impact on the financial statements. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

We also

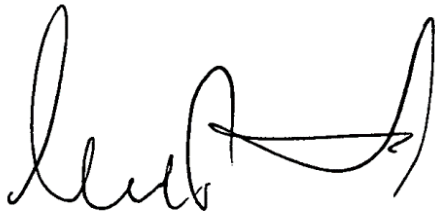
- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Partridge, FCA (Senior Statutory Auditor)

For and on behalf of Chariot House Limited

Chartered Accountants and Statutory Auditor

44 Grand Parade

Brighton

East Sussex

BN2 9QA

Date: 19th May 2022



STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 August 2021

		Year ended 31 August 2021	Year ended 31 August 2021	Year ended 31 August 2021	Year ended 31 August 2021	Year ended 31 August 2021	Year ended 31 August 2020
		Unrestricted general	Unrestricted designated	Restricted: Cornerstone	Restricted: Rule of Law Expertise	Total	Total
	Note	£	£	£	£	£	£
Income from:							
<i>Generated funds</i>							
Voluntary income	2	8,405	-	-	-	8,405	8,448
<i>Charitable activities</i>							
Education - training course fees		28,518	-	-	-	28,518	35,185
ROLE UK Programme income from FCDO		-	-	-	766,043	766,043	973,011
Legal Partners' annual contributions		252,840	-	-	-	252,840	225,309
<i>Investment income</i>							
Bank interest		250	-	-	-	250	700
Total		290,013	-	-	766,043	1,056,057	1,242,653
Expenditure on:	7						
<i>Raising funds</i>							
Costs of raising funds		7,127	-	-	-	7,127	13,848
<i>Charitable activities</i>	8						
Learning and Development		35,291	-	-	-	35,291	44,312
Policy and Thought Leadership		119,016	-	-	-	119,016	24,581
ROLE UK Programme		-	-	-	639,615	639,615	819,219
BHR Programme in East Africa (EALS) and India		27,777	-	-	-	27,777	25,168
Cornerstone Project		-	-	3,371	-	3,371	-
Pro Bono Legal Services		96,032	-	-	-	96,032	128,935
Governance costs		10,921	-	-	-	10,921	15,311
Total		296,163	-	3,371	639,615	939,149	1,071,374
Net income		(6,150)	-	(3,371)	126,428	116,908	171,279
Transfer between funds - the agreed contribution to A4ID overheads from FCDO ROLE UK Programme funds.		193,678	-	-	(193,678)	-	-
Transfer between funds - reimbursement of restricted funds.		(3,371)	-	3,371	-	-	-
Transfer between funds - general funds designated for particular purposes	13	(200,000)	200,000	-	-	-	-
Total funds brought forward		239,210	175,000	-	146,418	560,628	389,349
Total funds carried forward		223,368	375,000	-	79,168	677,536	560,628
All of the above results were derived from continuing activities, apart from the Cornerstone Project, which commenced before the year-end. 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.							

BALANCE SHEET

For the year ended 31 August 2021

	Note	At 31 August 2021 £	At 31 August 2021 £	At 31 August 2021 £	At 31 August 2021 £	At 31 August 2020 £
Current assets		Unrestricted general	Unrestricted designated	Restricted	Total	Total
Debtors	11	24,035	-	215,214	239,249	323,794
Cash at bank		241,341	375,000	(84,275)	532,067	307,475
		265,376	375,000	130,939	771,316	631,269
Creditors: Amounts falling due within one year	12	(42,008)	-	(51,771)	(93,779)	(70,641)
Net current assets		223,368	375,000	79,168	677,537	560,628
Total assets		223,368	375,000	79,168	677,537	560,628
Funds						
Unrestricted fund general		223,368	-	-	223,368	239,210
Unrestricted fund designated	13	-	375,000	-	375,000	175,000
Restricted fund - Cornerstone Project	14	-	-	-	-	-
Restricted fund - ROLE UK Programme	14	-	-	79,168	79,168	146,418
Total funds		223,368	375,000	79,168	677,536	560,628

This statement is to be read in conjunction with the notes.

These financial statements 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 15 March 2022 and signed on its behalf by:

Roger Leese, Chair

Signature:

Date:

Roger Leese
10 May 2022

STATEMENT OF CASHFLOW

For the year ended 31 August 2021

	Year ended 31 August 2021	Year ended 31 August 2020
	£	£
Cash flow from operating activities (see below):	224,340	56,989
Cash flow from investing activities:	250	700
Change in cash at bank in the reporting period	224,591	57,689
Cash at bank at the beginning of the year	307,475	249,787
Cash at bank at the end of the year	532,066	307,476
Cash flow from operating activities:		
Net income for the year	116,908	171,280
(Increase)/decrease in debtors	84,545	(132,724)
Cash flow from investing activities	(250)	(700)
Increase/(decrease) in creditors	23,138	19,133
Net cash (used in)/provided by operating activities	224,340	56,989
This statement is to be read in conjunction with the notes.		

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

a) **Statutory Information:** Advocates for International Development (A4ID) 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 E.2 9DA. Advocates for International Development is a registered charity with the Charity Commission for England and Wales under number 1118565.

b) **Basis of Preparation:** The financial statements have been prepared in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice, the Financial Reporting Standard (FRS) applicable in the UK and Republic of Ireland (FRS 102 effective 1 January 2019) and the Companies Act 2006.

c) **Public benefit statement and other information:** A4ID meets the definition of a public benefit entity under FRS 102. Assets and liabilities were initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The accounts were prepared in sterling, which was the functional currency of the charity. Monetary amounts in these financial statements were rounded to the nearest £.

d) **Going concern:** The Trustees of A4ID consider that there are not any material uncertainties with its ability to continue as a going concern. Management accounts through to 31 August 2022 forecast continued activities with good levels of funding, and no concerning liabilities, and is expected to remain strong for the foreseeable future.

e) **Income recognition:**

General - Income was recognised when: a) the charity had entitlement to the funds; b) any performance conditions attached to the items of income had been met; c) it was probable that the income will be received; and d) the amount could be measured reliably. Income received in advance of the provision of a specified service was deferred until the criteria for income recognition were met.

Donations – these were accounted for as received. In the event that a donation was subject to fulfilling performance conditions before the charity was entitled to the funds, the income was deferred until either those conditions were met in full, or their fulfilment was wholly within the control of the charity, and it was probable that those conditions would be fulfilled by the end of the year.

Income from grants and charitable activities - Grant income from charitable activities included both income received under a contract, and any income subject to specific conditions but that was recognised as having been earned. Grant funding in this category provided funding to support activities.

Other income: Income from investments was recognised on a receivable basis. Other incoming resources comprised one off and irregular income recognised using the same criteria for voluntary income.

f) **Fund accounting:** Restricted funds were those funds that were provided by a grantor with restrictions on A4ID for its use. Unrestricted funds were those funds that were given to A4ID for use at its own discretion. Designated funds were unrestricted funds that were earmarked by the Trustees for specific strategic purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

g) **Expenditure:** Liabilities were recognised as expenditure as soon as there was either a legal or constructive obligation on A4ID, where it was probable that a transfer of economic benefits would be required in settlement, and where the amount of the obligation could be measured reliably. Expenditure was accounted for on an accruals basis, including irrecoverable VAT. Expenditure was classified by headings, including all costs relating to that category.

Expenditure fell into three main categories: costs of activity aimed at raising funds; the costs of delivering charitable activities; and the governance costs associated with constitutional obligations, statutory requirements, or strategic management. The cost of each unrestricted activity, including salary and overhead costs, were apportioned on the following basis:

	%
Generation of Funds	10
Charitable Activities	80
Governance	10

Support costs were also apportioned between charitable activities on the following basis:

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

h) **Pension contributions:** A4ID offered its employees an employer pension contribution of 7% of salary, except for the first six months where the employer contribution was 3%. These employer contributions were provided on condition that employees matched these contributions with their own contribution of at least 5% of salary.

i) **Financial instruments:**

General – A4ID only had financial assets and financial liabilities that were basic financial instruments, initially recognised at transaction value, and subsequently measured at settlement value.

Cash at bank and in hand - Cash at bank and in hand included cash and short term highly liquid investments with a maturity of three months or less.

j) **Debtors and creditors:** Trade and other debtors were recognised at the settlement amount due, after any discounts offered. Prepayments were valued at the amount prepared, and net of any discounts offered. Creditors and provisions were recognised where the charity had a present obligation resulting from a past event that would probably result in the transfer of funds to a third party and the amount due to settle the obligation could be measured or estimated reliably. Creditors and provisions were normally recognised at their settlement value after allowing for any discounts due.

k) **Operating leases:** Rental charges were charged on a straight line basis over the term of the lease.

l) **Taxation:** A4ID is exempt from income or capital gains tax per Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992.

2. VOLUNTARY INCOME

	Year ended 31 August 2021 £	Year ended 31 August 2020 £
Members' dues	4,920	5,530
Gift aid, donations, and fundraising	3,485	2,918
Total	8,405	8,448

Gift aid, donations and fundraising were as follows:	£	£
U.K. income tax relieved under the gift aid scheme	60	2,691
Gifts and donations	3,425	227
	3,485	2,918

3. A4ID AND ROLE UK

Rule of Law Expertise UK (ROLE UK) was a registered company in England and Wales (no. 09420452) and was 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, A4ID was 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 instead carried out by A4ID. The ROLE UK company was subsequently dissolved and struck off the register of companies in England and Wales on 13 October 2020.

4. BENEFITS-IN-KIND

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. KEY MANAGEMENT PERSONNEL

These comprised the A4ID Trustees and the Chief Executive, as shown in the annual report.

	£
In the year	96565
In the previous year	94921

6. FINANCIAL COMMITMENTS

A4ID had the following financial commitments at year-end, which were not provided for in the financial statements, including under an operating lease:

	Within a period of one year from the year-end At 31 August 2021 £	Total At 31 August 2021 £	Total At 31 August 2020 £
Telephony	48	48	48
Lease rent	28,572	28,572	28,572
Service charges	7,170	7,170	7,120
For office space commitments not exceeding one year from the year-end (operating lease)	35,790	35,790	35,740
Information technology support	6,480	6,480	13,101
For information technology commitments not exceeding one year from the year-end (not an operating lease)	6,480	6,480	13,101
Total commitments	42,270	42,270	48,841

7. TOTAL EXPENDITURE

	Year ended 31 August 2021	Year ended 31 August 2021	Year ended 31 August 2021	Year ended 31 August 2021	Year ended 31 August 2020
	Costs of Raising Funds	Charitable Activities	Governance Costs	Total	Total
	£	£	£	£	£
Staff costs	993	642,774	993	644,759	600,159
Governance	-	-	-	-	26
Learning and Development: Lecturers' fees and expenses	-	3,725	-	3,725	3,254
Fundraising - collection of members' dues	1,006	-	-	1,006	1,083
Communications consultancy	-	4,902	-	4,902	4,007
ROLE UK programme: In-country costs	-	49,101	-	49,101	170,300
ROLE UK programme: Professional fees	-	83,857	-	83,857	147,338
Cornerstone	-	3,326	-	3,326	-
EALS BHR programme	-	27,777	-	27,777	25,168
Pro bono legal services	-	772	-	772	1,274
Direct costs	1,999	816,233	993	819,225	952,609
Audit fee	-	-	4,800	4,800	5,040
Credit note for the auditor's fee for the ROLE UK associate originally borne by A4ID and comprising having the ROLE UK associate struck off the register of companies in England and Wales	-	(500)	-	(500)	-
Office accommodation and office services	2,890	66,526	2,890	72,305	62,146
Insurances	109	4,516	109	4,734	4,313
Other	2,129	34,326	2,129	38,585	47,267
Support costs	5,128	104,868	9,928	119,924	118,766
Total expenditure	7,127	921,101	10,921	939,149	1,071,375

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Year ended 31 August 2021	Year ended 31 August 2021	Year ended 31 August 2021	Year ended 31 August 2020
	Direct costs £	Support costs £	Total £	Total £
Learning and Development	27,086	8,205	35,291	44,312
Policy and Thought Leadership	110,811	8,205	119,016	24,581
ROLE UK Programme	575,770	63,845	639,615	819,219
EALS BHR Programme	27,777	-	27,777	25,168
Cornerstone Project	3,371	-	3,371	
Pro Bono Legal Services	71,418	24,614	96,032	128,935
	816,233	104,868	921,101	1,042,215

9. STAFF COSTS AND NUMBERS, TRUSTEES' REMUNERATION, EXPENSES AND BENEFITS

Staff costs were as follows:

	Year ended 31 August 2021 £	Year ended 31 August 2020 £
Salaries	517,518	496,374
Social Security costs	50,861	48,775
Pension contributions	29,477	31,551
Recruitment	3,981	2,030
Volunteers' expenses	842	4,039
Consultancy	31,950	14,400
Training	74	150
Childcare vouchers, and health and well-being payments	10,055	2,840
	644,759	600,159

One member of staff earned more than £60,000 (2020: One member of staff).

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

	Charity Year ended 31 August 2021 No.	Group and charity Year ended 31 August 2020 No.
Executive, activity, and office functions	13.0	12.0

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 in the previous year (but not in the current year): ROLE UK programme. Deducted in the income and expenditure account was the sum of £4734.13 (Previous year: £4,313) in respect of the premiums payable for a policy of insurance which included Trustees' Indemnity Insurance.

10. TAXATION

A4ID was exempt from United Kingdom corporation tax in both years, as its voluntary income was received and applied for charitable purposes. 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 2021	At 31 August 2020
	£	£
Accounts receivable ledger	22,149	77,835
Sundry debtors	51	2,041
Deposit with lessor for purchased office accommodation	4,596	4,596
Accrued income - HMG grant for ROLE	212,453	239,322
	<u>239,249</u>	<u>323,794</u>

12. CREDITORS, AMOUNTS FALLING DUE WITHIN ONE YEAR

	At 31 August 2021	At 31 August 2020
	£	£
Payroll dues - taxation and social security	15,544	15,267
Pension contributions	3,005	1,777
Accrued expenditure	14,790	5,040
Accounts payable ledger	45,427	16,254
Sundry creditors	13	13
Deferred income - law firms' annual contributions to the international pro bono legal advice brokerage activity	15,000	32,290
	<u>93,779</u>	<u>70,641</u>

13. DESIGNATED FUNDS

Funds that had been designated at the year-end were £375,000 (2020: £175,000). Funds were designated for expenditure on a short term basis as follows: video conferencing and webinar platform; A4ID SDG Legal Initiative; website and communications; appointment of interim senior fixed-term employees; staff management and team development; staff costs including working from home and remote working; client relationship management software; and further IT hardware.

Funds were also designated for medium-term strategic and one-off projects to be undertaken in future years from 1 September 2022, which are in process of being fully scoped up and costed.

14. MOVEMENTS IN FUNDS

	Unrestricted general £	Unrestricted designated £	Restricted: Cornerstone £	Restricted: RUKP £	Total £
At 1 September 2019	296,961	-	-	92,388	389,349
Net income for the year	17,466	-	-	153,813	171,279
Transfers between funds	(75,217)	175,000	-	(99,783)	-
At 31 August 2020	239,210	175,000	-	146,418	560,628
Net income for the year	(6,150)	-	(3,371)	126,428	116,908
Transfers between funds	(9,693)	200,000	3,371	(193,678)	0
At 31 August 2021	223,368	375,000	-	79,168	677,536

The Cornerstone Project is funded by the Clifford Chance Foundation for the purpose of providing access to justice through pro bono legal advice for the people of Kigali, Rwanda.

The ROLE UK Programme focuses on building long-term partnerships between the UK legal sector and legal actors in developing countries to strengthen the rule of law and facilitate progress towards the Sustainable Development Goals (SDGs). The Programme focuses on the eradication of poverty; gender equality; reduced inequalities; peace, justice, and strong institutions; and partnerships for development. The funder is the UK FCDO.

15. MEMBERSHIP

The A4ID members pay an annual subscription, and in addition are liable to contribute a sum not exceeding £1 to A4ID upon potential dissolution of the charity.

16. STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 August 2020.

	Year ended 31 August 2020	Year ended 31 August 2020	Year ended 31 August 2020	Year ended 31 August 2020
	Unrestricted general	Unrestricted designated	Restricted: Rule of Law Expertise	Total
	£	£	£	£
Income from:				
<i>Incoming resources from raised funds</i>				
Voluntary income	8,448	-	-	8,448
<i>Incoming resources from charitable activities</i>				
Education - training course fees	35,185	-	-	35,185
ROLE income from FCDO	-	-	973,011	973,011
Legal Partners' annual contributions	225,309	-	-	225,309
<i>Investment income</i>				
Bank interest	680	-	20	700
Total	269,622	-	973,031	1,242,653
Expenditure on:				
<i>Costs of raising funds</i>				
Costs of generating funds	13,848	-	-	13,848
<i>Charitable activities</i>				
Learning and Development	44,312	-	-	44,312
Policy and Management	24,581	-	-	24,581
ROLE UK programme	-	-	819,219	819,219
BHR programme in East Africa (EALS) and India	25,168	-	-	25,168
Pro bono legal services	128,935	-	-	128,935
Governance costs	15,311	-	-	15,311
Total	252,155	-	819,219	1,071,374
Net income	17,467	-	153,812	171,279
Transfer between funds - absorption of expenditure by restricted fund of overheads permissible as a deduction under the terms of the ROLE grant arrangement.	99,782	-	(99,782)	-
Transfer between funds - general funds designated for particular purposes	(175,000)	175,000	-	-
Total funds brought forward	296,961	-	92,388	389,349
Total funds carried forward	239,210	175,000	146,418	560,628