



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 2022

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 2022 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

**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



## CHAIR'S REPORT

This has been another year of growth for A4ID. We have continued with our mission, while furthering our vision and strategic objectives. Our key focus remained on engaging the legal profession in work that furthers the Sustainable Development Goals and the eradication global poverty. This has been possible through our increasing network of development and legal partners across the globe.

During the year A4ID circulated a record 537 projects through the brokerage service, including 38 assignments through the ROLE UK (Rule of Law Expertise) Programme covering 100+ jurisdictions. These projects involved all 17 Sustainable Development Goals. The ROLE UK Programme facilitated partnerships in over **20 countries**, including the on-going ground-breaking work between A4ID and Reprieve that led to the **abolishment of death penalty** in Sierra Leone in 2021, followed by all 33 prisoners on deathrow in Malawi being resentenced.

We have continued to deliver through the **Legal Pro Bono Rwanda Programme**, in partnership with one of our key legal partners- Clifford Chance. This project seeks to increase access to justice to the poorest and vulnerable segments of the society in Kigali region and create a culture of pro bono within the Rwandan legal sector.

Through the **A4ID's SDG Legal Initiative**, we launched six new chapters of the Legal Guide to the SDGs in this reporting period, namely chapters on, SDG 2, 3, 4, 5, 6, and 13. This valuable resource has and will continue to foster an understanding of the vital role that lawyers and law firms can play in creating peaceful societies, increasing access to justice, and building strong institutions.

A4ID hosted training events and workshops for the legal and development sector professionals to assist over 100 legal practitioners in shaping societies. These sessions were held on a variety of topics, including Monitoring & Evaluation methods for training programmes, doing Pro Bono in the International Development way, risk management in Rule of Law projects and equality mainstreaming. The reach of the **Business and Human Rights** trainings in East Africa also expanded for the legal profession through our newest partnership with the Danish Institute of Human Rights (DIHR). We expect to train over 2,500 lawyers under this programme.

A4ID strengthened its network in South Asia by setting up the A4ID Foundation in New Delhi, India. We hope this will provide us with the opportunity to expand the network of development and legal partners across the region including Asia Pacific region.

In the year ahead, we are confident that A4ID will continue to grow, which will help us bring more global partners on board and as a result we will be able to facilitate more projects.

**Roger Leese**

Chair of the Board of Trustees

Date: 24 May 2023



## ACTIVITIES AND PUBLIC BENEFIT

### OVERVIEW

A4ID is a global charity with a vision to see the law and lawyers playing a role in the global eradication of poverty. A4ID's mission is to be an authoritative voice of the legal community, to inspire and enable lawyers to join the fight against poverty. A4ID seeks to provide legal support for those engaged in the effort to eradicate global poverty. This role within both the legal and development communities has provided a unique vantage point to promote a sustainable development agenda.

In its work, A4ID has observed how lack of access to justice and proper legal advice have had a significant negative impact on those working to tackle poverty in all its forms. Indeed, legal institutions and governments at times can be an impediment to development among the most deprived communities.

To address this problem, A4ID has for the last 17 years sought to deliver unparalleled opportunities for lawyers to give their time and skills to help the world's poorest citizens and communities by providing valuable legal advice and/or training. This work is funded from multiple funding sources including but not limited to annual contributions received from A4ID's global network of Legal Partners, and FCDO.

A4ID's pro bono brokerage service is available to NGOs, social enterprises and developing country governments.. 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 and to find innovative solutions to legal challenges.

A4ID's thought leadership and policy work provoke discussion on best practices for the legal and development communities in key areas- such as business and human rights, SDGs, and the role of the legal profession in eradication of poverty.

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

## ACHIEVEMENT AND PERFORMANCE

### STRATEGY OVERVIEW

2021-2022 marked the second year of A4ID's current strategy period, which is from 2020-2025.. The strategy is guided by A4ID's Theory of Change which identified the need for specific behaviour changes among two key stakeholder groups - legal actors and development actors. A4ID has developed activities that will increase the capability, opportunity, and motivation of these groups. In doing so, A4ID tracks progress on four overarching goals:

- To enable and empower development organisations to use law and lawyers to their full potential 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 partnerships, particularly in East Africa and South Asia

### ACHIEVEMENTS

**Growing International Presence:** After formally establishing A4ID Africa in Kenya last year, this year, the A4ID Foundation was formally established in New Delhi, India. The A4ID Foundation will build networks in the region to work on three main areas- creating a culture of pro bono, creating awareness on responsible business, and promoting the role of legal professionals in promoting the UN's SDGs.

**New Projects and Programmes:** This year, A4ID initiated work on three new projects and programmes.

In May 2022, A4ID initiated the **KaZa Legal Expert Network Project** that aims to build a network of legal experts across the Kavango-Zambesi (KaZa) region in Southern Africa, encompassing prosecutors and magistrates to better tackle the battle against the Illegal Wildlife Trade (IWT). Supported by the FCDO, the network aims to share and promote best practices for legal experts in the KaZa region, including capacity-building for the network members.

The **Legal Pro Bono Rwanda (LPBR)** Project, in partnership with one of our key legal partners, Clifford Chance, under its the Cornerstone Initiative, had its first full year of activities. The project aims to increase access to justice for vulnerable communities in Kigali and create a culture of pro bono within the local legal stakeholders to cater to the local demand of pro bono legal support. In its first year, A4ID partnered with Legal Aid Forum Rwanda as a principal implementer and have established relationships with various legal stakeholders. The Project has already revived a [free] legal support hotline through which callers access pre-recorded [advice?] and then speak to an operator if needed. The hotline has been called over three million times with [number] then speaking with an operator



In response to the Ukraine crisis, and after working closely with the Prosecutor General's office in Ukraine, a proposal was developed to provide judicial legal training to 90 judges in Ukraine in the areas of war crimes, crimes against humanity, and genocide. The **Ukraine Judicial Capacity-Building Programme** was approved and received funding from the Conflict, Stability, and Security Fund, in September 2022. The programme includes holding training sessions, and creating resources like benchbooks and Training of Trainers material to support capacity-building of Ukrainian judges.

## ACTIVITIES

The following outputs were achieved through A4ID's activities during FY 2021-22:

- Creating a global community of practice around the role of law, lawyers and the legal sector in achieving the SDGs
- Building partnerships and programmes around role of law and legal community in achieving the SDGs.
- Providing accessible, demand-driven, high-quality legal support for development actors
- Producing resources and raising awareness on key areas related to law and development within the SDG agenda
- Producing accessible and relevant development tools for the legal actors

Below are some of the key activities for the year.

### **PRO BONO PROJECTS AND ROLE UK PROGRAMME ASSIGNMENTS**

- 537 projects were circulated through the brokerage service, supporting the work of over 150 organisations globally. These projects contributed towards all 17 SDGs and focused on varied issues including promoting quality education (SDG 4) by Establishing the World's First Free of Cost International School for Refugee Children in Kenya, and promoting good health and well-being (SDG 3) by Facilitating the Ratification of a Pan-African Medical Regulatory Body, amongst others.
- Continued bespoke pro bono assistance was provided to development partners like the Global Alliance for Legal Aid (GALA), to develop and expand the Debt Incarceration Project. This is a multi-year, legal research, and legal reforms project. The project examines the practice of incarcerating persons for civil debts in over 35 countries. This Project has engaged several of our global Legal Partners including Allen & Overy, Dechert, DLA Piper, Simmons & Simmons, White & Case and Norton Rose Fulbright. This project also worked with regional Legal Partners such as Vertex Chambers in Bangladesh and AF Legal in Senegal. The Debt Incarceration Project was officially launched in March 2022, when Executive summaries of Burundi, Kenya, Tanzania, and Uganda Debt Review reports were launched.
- The ROLE UK Programme facilitated 38 assignments, covering jurisdictions across Africa, Asia and South America. Projects included the work to abolish death penalty in Malawi, Sierre Leone, Tanzania, and Kenya. This has been achieved through strategic casework, training and workshops, capacity-building, networking, and seeking the implementation of the judgements of the African Court of Human Rights.



This led to the abolition of the death penalty in Sierra Leone (in July 2021) and Malawi (in [ ]) In the course of this financial year all 33 people who were on death row in Malawi, receiving resentencing and are no longer being on death row.

### **EVENTS AND TRAINING WORKSHOPS**

- Over 100 law and development practitioners participated in six training workshops on topics including, Doing Pro Bono the International Development Way (Part 1 and 2), Monitoring and Evaluation, Risk Management, and Equality Mainstreaming.
- As part of the Pro Bono Week 2021 in November, A4ID hosted its flagship Celebration of International Pro Bono event that witnessed the launch of a report on the role of the Legal Pro Bono in the Achievement of SDG 16. Speakers from our legal partners, including CMS and DLA Piper shared about their work through this virtual event.
- A new Law and Development Training Programme was also launched in May 2022. The training programme focussed on A4ID's Legal Guide to the SDGs as an important resource to deliver the six module programme.
- At the 10<sup>th</sup> Asia Pro Bono Conference and Access to Justice Exchange in September 2021, A4ID hosted three panel sessions on topics related to legal pro bono, the SDGs, and capacity building on rule of law. As part of the Asia Pro Bono consortium, A4ID also participated in regional roundtables to strengthen the pro bono culture in the region.
- In East Africa, several events were held in collaboration with stakeholders including NAMATI, the UN Global Compact Network Kenya, the Kenyan Department of Justice, and the Danish Institute of Human Rights. These events convened legal stakeholders from across the region for important discussions on role of human rights in businesses and how the legal community can support the Kenyan National Action Plan on Business and Human Rights.

### **KNOWLEDGE PAPERS AND GUIDES**

- Monitoring and Evaluation Methods for Training Toolbox This toolbox was created following the success of the workshop (of the same title) to provide greater outreach as a stand-alone practical guide for effective MEL strategies in capacity building using pro bono legal assistance.
- Legal Pro Bono in the Achievement of SDG 16: This literature review provided reflective examination of the UK pro bono sector in the achievement of SDG 16 with live examples drawn from work supported by the ROLE UK Programme, illustrating associated benefits and challenges.
- Value of Partnerships in Abolishing Death Penalty in Malawi: A Story of Change focusing on the death penalty work conducted by the partnership between Reprieve, Malawi Legal Aid Bureau (LAB) and Akin Gump has been published to showcase its outcomes and impact. The publication highlights how partners have adapted to the changing context relating to the death penalty in Malawi.



## **SDG LEGAL INITIATIVE**

A4ID's SDG Legal Initiative supports legal professionals to harness opportunities that contribute towards achieving the Sustainable Development Goals (SDGs). The objectives of the SDG Legal Initiative are not only to build a greater awareness of the SDGs among the global legal community and to inspire legal professionals to take action for the SDGs, but also to support law firms and corporates in mainstreaming the SDGs within their businesses and operations at every level.

In November 2021, during COP-26, A4ID, CMS, and Bloomberg launched Chapter 13 of the Legal Guide to the SDGs in a hybrid event. Another launch event followed in February 2022, in partnership with Linklaters, to launch the five 'People' chapters (SDGs 2, 3, 4, 5, and 6) of the Legal Guide to the SDGs in a virtual event. These chapters can be accessed here: <https://bit.ly/35AsCeK> These chapters are a valuable resource that will help stakeholders better understand the vital role that legal professionals can play in creating peaceful societies, increasing access to justice, and building strong institutions.

## **RESPONDING TO THE UKRAINE CRISIS**

- As part of a Ukraine Working Group of General Counsels, A4ID brokered legal advice on various issues pertaining to registrations of INGOs in Ukraine and in neighbouring Poland, Romania, and Moldova.
- An independent barrister was appointed to file submissions on behalf of two museums in front of the International Criminal Court, on war crimes and crimes against humanity of destruction of cultural heritage.
- DLA Piper; Dechert; Simmons & Simmons; Wilkie, Farr & Gallagher, and CMS to facilitate a large cross-jurisdictional research project initiated by the Office for Democratic Institutions and Human Rights (ODIHR). The project looked at how to ensure the integrity and admissibility of evidence across jurisdictions in the context of universal jurisdiction proceeding.

## **PLANS FOR THE FUTURE**

A4ID will continue to deliver on its five-year strategy. FY22/23 marks the midpoint of the current strategy and A4ID will be undertaking a mid-term review of the strategy which will include consideration of whether any modifications and, are appropriate,

Subject to that review, the activities in the coming year will include:

- Growing A4ID's networks of Legal and Development Partners and brokering pro bono projects
- Establishing the Policy, Research, and Learning team that will continue to deliver on A4ID's Law and Development Training Programme, and other events and trainings but also grow A4ID's Thought Leadership in areas like Responsible Business, and Law and the SDGs.
- Coalescing the work of ROLE UK Programme on specific themes like the death penalty and providing more strategic support to partners.
- Growing our networks in Asia and Africa.





## **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 Legal Pro Bono Rwanda Programme, funded by the Clifford Chance Foundation.

In the year to 31 August 2022, total income was £1.836 million which represents a 92% attainment against A4ID's income budget of £1.99 million for the period. This is a 75% growth in income from last year's audited income of £1.05 million. The main contributing factors are a combination of ROLE program receiving £1.05 million income from FCDO within the financial year compared to £766K in (2021). PBLA Rwanda-Cornerstone funding available was up to £455K in the year along with a solid increase of 18% in the PBLS legal partners contribution of £299K.

Recorded expenditure for the financial year was £1.547 million compared to last year's audited figure of £939K. This is mainly due to a 28% increase in ROLE activity expenditure from last year along with £204K of disbursements for PBLA Rwanda. The net surplus from financial activities for the financial year ending 31<sup>st</sup> August 2022 is £288.7K.

The staff roll has grown, 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. Staff costs at £763K remain the largest proportion, almost half (49%) of A4ID's annual costs. There was an overshoot of 7% against budgeted staff costs of £714K. The reason being certain positions were not budgeted for during the budget preparation.

However, economies of scale were achieved as the 75% growth in income and 65% increase in expenditure from the previous year's trend were achieved with a 19% increase in staff costs only. The staff costs split is 67% to ROLE and 33% A4ID core for the year. The overall office costs of £142K are within the budget remit of £155K and are shared between ROLE and A4ID core costs.

### ***CASH FLOW & RESERVES POSITION***

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 in advance.



As of 31 August 2022, A4ID registered a total cash at bank balance of £1,019,457 between three of its holding accounts. There has been a healthy growth gradually over the years due to an increase in net income and funds from the current and prior years. Total Reserves carried forward after accounting for year-end adjustments stand at £966,297.

- Restricted Legal Pro Bono Rwanda: £251.4K
- Restricted ROLE UK FCDO: £237.7K
- Total Restricted funds: £489.1K
- Unrestricted General Funds (6months cover): £181.8K
- Unrestricted Designated Funds (internal ring fencing tied to commitments): £295.3K

The unrestricted general fund has six months going concern reserve in line with the Board's appetite.

Reserves experienced a growth of 20% from 2020 to 2021 and the last financial year saw further growth of 43% fueled by a combination of higher surplus in the year, two years of cashflow allocation of PBLA Rwanda funds being received, and a favourable project overhead charge from ROLE to A4ID core funds.

### **AUDIT OF A4ID**

The internally produced financial statements were subjected to an external, independent, and professional audit. A full audit is required if, as is the case with A4ID, the gross income of an organisation crosses the threshold of £1 million or an asset base of over £3.2 million.

### **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 Head of Finance, who reports to the Chief of Staff. 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 based on 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.

During its ROLE UK Programme and Legal Pro Bono Rwanda 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 a formal MOU with A4ID, and commit to regular, transparent reporting on finance and activity.

### ***RISKS REVIEW***

The A4ID Reserves Policy is flexible and risk-based, specifying the level of reserves to be held 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 in relation to the expenses covered by that income stream. 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. In the last financial year A4ID 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 is 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 Leadership Team comprising the Chief Programme Officer and the Chief of Staff.

A4ID has also now worked with its Legal Partners to establish A4ID Africa, a separate company established in Kenya, of which A4ID is a member. The Chair and Chief Executive are currently directors of the company. A4ID has also worked with Legal Partners to also establish the A4ID Foundation 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 situation 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 ensuring that proper accounting records are kept 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.)

## APPROVAL OF REPORT

The report was approved by the Board on 15 March 2023:

and is signed on their behalf by Roger Leese, Chair

Signed:

*Roger J Leese*



## **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 2022 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 2022 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.

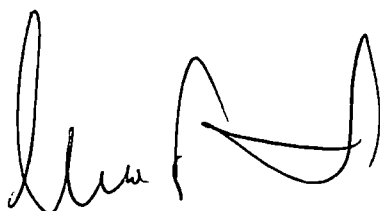
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed 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](http://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: 16<sup>th</sup> March 2023

## STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 August 2022

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income from:</b>						
<i>Generated funds</i>						
Voluntary income	2	9,805	-	-	9,805	8,406
<i>Charitable activities</i>						
Education - training course fees		19,585	-	-	19,585	28,518
ROLE UK Programme income		-	-	1,052,104	1,052,104	766,044
Pro bono Rwanda Legal Partners' annual contributions		299,177	-	455,621	455,621	-
				-	299,177	252,840
<i>Investment income</i>						
Bank interest		-	-	-	-	250
<b>Total</b>		<b>328,566</b>	<b>-</b>	<b>455,621</b>	<b>1,836,291</b>	<b>1,056,058</b>
<b>Expenditure on:</b>						
<i>Raising funds</i>						
Costs of raising funds		6,171	-	-	6,171	7,127
<i>Charitable activities</i>	7					
Learning and Development		27,609	-	-	27,609	35,291
Policy and Thought Leadership		185,160	-	-	185,160	119,016
BHR Programme in East Africa and India		29,204	-	-	29,204	27,777
ROLE UK Programme		-	-	987,383	987,383	639,615
Pro Bono Rwanda		-	-	204,219	204,219	3,371
Pro Bono Legal Services		100,104	-	-	100,104	96,032
Ukraine		-	-	323	323	-
Governance costs		7,356	-	-	7,356	10,921
<b>Total Charitable Expenditure</b>		<b>349,433</b>	<b>-</b>	<b>1,191,925</b>	<b>1,541,358</b>	<b>932,023</b>
<b>Total Expenditure</b>	6	<b>355,604</b>	<b>-</b>	<b>1,191,925</b>	<b>1,547,529</b>	<b>939,150</b>
<b>Net Income/(expenditure)</b>		<b>(27,038)</b>	<b>-</b>	<b>315,800</b>	<b>288,762</b>	<b>116,908</b>
Transfer between funds	13	(14,513)	(79,701)	(94,214)	-	-
Net movement in funds	13	(41,551)	(79,701)	(410,014)	(288,762)	(116,908)
Fund Balance as on 31 August 2021		223,366	375,000		677,536	560,268
Fund Balance as on 31 August 2022	13	181,185	295,299	489,184	966,298	677,536

## BALANCE SHEET

At 31 August 2022

	Note	Unrestricted £	Designated £	Restricted £	At 31 August 2022 £	At 31 August 2021 £
<b>Current assets</b>						
Debtors	10	19,035	-	2,758	21,793	239,248
Cash at bank		184,752	295,299	539,407	1,019,458	532,067
		203,787	295,299	542,165	1,041,251	771,315
<b>Creditors: Amounts falling due within one year</b>	11	(21,972)	-	(52,981)	(74,953)	(93,779)
<b>Net current assets</b>		181,815	295,299	489,184	966,298	677,536
<b>Total assets less current liabilities</b>		181,815	295,299	489,184	966,298	677,536
<b>Income Funds</b>	13					
Unrestricted funds		181,815	-	-	181,815	223,366
Designated funds		-	295,299	-	295,299	375,000
Restricted funds						
ROLE UK		-	-	251,402	251,402	79,170
Rwanda		-	-	237,782	237,782	-
<b>Total funds</b>		181,815	295,299	489,184	966,298	677,536

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 2023 and signed on its behalf by:

Name: Roger Leese, Chairman

Signature:

Date: 24 May 2023

*Roger J Leese*

## STATEMENT OF CASHFLOW

For the year ended 31 August 2022

	2022 £	2021 £
<b>Cash flow from operating activities:</b>		
Net Income/(expenditure)	288,762	116,908
<b>Adjustments for:</b>		
(Increase)/Decrease in Debtors	217,455	84,544
Interest Received	-	(250)
Increase/(Decrease) in Creditors	(18,826)	23,138
<b>Net cash generated from operating activities</b>	<b>198,629</b>	<b>107,432</b>
<b>Cash flows from Investing activities:</b>		
Purchase of tangible fixed assets	-	250
<b>Net cash used in investing activities</b>	<b>-</b>	<b>250</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>487,391</b>	<b>224,590</b>
Cash and cash equivalents at the beginning of year	532,067	307,477
<b>Cash and cash equivalents at the end of year</b>	<b>1,019,458</b>	<b>532,067</b>
<b>Analysis of changes in net debt:</b>		
<b>Cash and Cash equivalents</b>		
Cash at bank and in hand	1,019,458	532,067

## NOTES TO THE ACCOUNTS

### 1. ACCOUNTING POLICIES

#### 1.1 BASIS OF PREPARATION

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 charity's governing document, the Companies Act 2006 and accounting and reporting by charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) applicable in the UK and Republic of Ireland (FRS 102 effective 1 January 2019).

The financial statements are prepared in sterling, which is the functional currency of the charity monetary accounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transactions value unless otherwise stated in the relevant accounting policy. The principal accounting policies adopted are set out below.

c) **Public benefit statement and other information:** The charitable company 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 consider that there are no material uncertainties about the charity's ability to continue as a going concern. Management accounts projected to 31 August 2023 indicate continued activities with maintenance of funding and without any liabilities of serious concern. The position is expected to remain that way for the twelve-month period from the date of the signature of these financial statements.



## 1.2 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; 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:** Donations were accounted for as received. If 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.

**Investment Income** is included when receivable.

**Grant Income:** Income from charitable activities includes income received under contract and where its entitlement was subject to specific conditions but was recognised as earned. Grant funding included in this category provides funding to support activities and is recognised where there was entitlement, probability of receipt, and the amount could be measured with sufficient reliability.

**Other income:** Other incoming resources comprised of one off and irregular income recognised using the same criteria for voluntary income.

## 1.3 FUND ACCOUNTING

Unrestricted funds are funds which are available for the charity to use at its discretion. Designated funds are unrestricted funds that are earmarked by the trustees for purposes. Restricted funds are funds which are spent in accordance with the wishes of the funder. Further explanation. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 1.4 EXPENDITURE

Liabilities were recognised as expenditure as soon as there was a legal or constructive obligation committing the charity; Costs of raising funds related to the costs incurred in inducing third parties to make voluntary contributions to it; Governance costs were associated with constitutional and statutory requirements and included any costs associated with strategic planning. Resources expended were allocated to a particular activity where the cost related specifically to that activity, whether directly or as support cost.

	%
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 & Management	20
Pro Bono Legal Services	60

### 1.5 PENSION CONTRIBUTIONS

The employers' pension contribution to a defined contribution pension scheme is 3% of salary for the first six months of employment rising to 7% of salary thereafter; Employees are required to match the 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.

### 1.6 FINANCIAL INSTRUMENTS

The charity only had financial assets and financial liabilities of a kind that qualified as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value except for bank loans which are subsequently measured at their settlement value apart from bank loans which are subsequently measured at amortised cost.

**Cash at bank and in hand:** Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 1.7 OPERATING LEASES

Rental charges were charged on a straight-line basis over the term of the lease.

### 1.8 TAXATION

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK Corporation Tax purposes, such that income and gains are exempt from taxation to the extent that such income or gains are applied exclusively to charitable purposes.



## 1.9 VOLUNTEERS

Volunteers provide their services unpaid to the charity. The value of their services has not been brought into the financial statements.

## 2. INCOME FROM LEGACIES AND DONATIONS

	Unrestricted funds	Total 2022 £	Total 2021 £
Member's dues	4,045	4,045	4,920
Gift aid, donations, and fundraising	5,760	5,760	3,485
<b>Total</b>	<b>9,805</b>	<b>9,805</b>	<b>8,405</b>

## 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. A4ID did not have a beneficial interest in the assets of the company did not do it have any entitlement to a share of any surplus within ROLE UK. Accordingly, it has not been shown in the financial statements of A4ID. 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 the companies in England and Wales on 13 October 2020.

## 4. OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	Total 2022 £	Total 2021 £
<b>Within one year</b>		
Building Rent	28,572	28,572
Service Charges	7,170	7,170
Phone System	48	48
Information technology Support	6,480	6,480
<b>Total</b>	<b>42,270</b>	<b>42,270</b>

## 5. KEY MANAGEMENT PERSONNEL

The remuneration, including employers' national insurance and pension contributions of key management personnel consisting of the Trustees and Chief Executive, was £100,891 (2021; £97,017).





## 6. TOTAL EXPENDITURE

	Cost of raising funds	Charitable Activities	Governance Costs	Total 2022	Total 2021
	£	£	£	£	£
Staff Costs	1,083	760,395	1,083	762,561	644,759
Governance	-	-	(13)	(13)	-
Lecturers' fees and expenses	-	9834	-	9,834	3,725
Collection of members' dues	818	-	-	818	1,006
Communications	-	20,238	-	20,238	4,902
ROLE UK: in country costs	-	239,127	-	239,127	49,101
ROLE UK: professional fees	-	150,026	-	150,026	83,857
Pro Bono Rwanda	-	204,198	-	204,198	3,326
BHR Programme	-	29,204	-	29,024	27,777
Ukraine	-	323	-	323	-
Pro bono legal services	-	50	-	50	772
<b>Total</b>	<b>1,901</b>	<b>1,413,395</b>	<b>1,070</b>	<b>1,416,366</b>	<b>819,225</b>
<b>Support Costs</b>					
Audit fees	-	-	2,016	2,016	4,800
Programme audit fee	-	3,024	-	3,024	(500)
Office accommodation & services	3,137	72,155	266	75,558	72,036
Insurances	155	7,198	155	7,508	4,734
Other support costs	978	38,230	3,849	43,057	38,585
<b>Total</b>	<b>4,270</b>	<b>120,607</b>	<b>6,286</b>	<b>131,163</b>	<b>119,925</b>
<b>Total Expenditure</b>	<b>6,171</b>	<b>1,534,002</b>	<b>7,356</b>	<b>1,547,529</b>	<b>939,150</b>

## 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs 2022	Support Costs 2022	Total 2022	Total 2021
	£	£	£	£
Learning and Development	20,777	6,832	27,609	35,291
Policy and Management	178,328	6,832	185,160	119,016
ROLE UK Programme	900,935	86,448	987,383	639,615
BHR Programme in East Africa and India	29,204	-	29,204	27,777
Pro Bono Rwanda	204,219	-	204,219	3,371
Ukraine	323	-	323	-
Pro Bono Legal Services	79,608	20,496	100,104	96,032
Governance Costs	7,356	-	7,356	10,921
<b>Total</b>	<b>1,420,750</b>	<b>120,608</b>	<b>1,541,358</b>	<b>932,023</b>



## 8. EMPLOYEES

The average monthly numbers of employees (full-time equivalent) during the period was:

	2022 Number	2021 Number
Executive, Programme, and Office	20	13

## Employment Costs

	2022 £	2021 £
Wages and Salaries	622,244	517,518
Social Security Costs	64,131	50,861
Other Pension Costs	33,174	29,477
<b>Other Staff Costs</b>	<b>719,549</b>	<b>597,856</b>
Recruitment	11,916	3,981
Volunteer Expenses	2,026	842
Consultancy	16,995	31,950
Training	3,348	74
Child care vouchers, health and well-being	7,884	10,055
<b>Total</b>	<b>761, 718</b>	<b>644,758</b>

One member of staff earned more than £60,000 (2021; one)

No Trustee was remunerated for their role as trustee (2021; none)

There were no expenses reimbursed to trustees which were incurred in the course of their duties or paid to them by a third party (2021; nil)

One Trustee was reimbursed for expenses incurred as a volunteer specialist in 2021 but not in the current year.

[OBJ]

Included in the income and expenditure account was a sum of £4,987 (2021; £4,734) in respect of a premium payable for a policy of insurance which included Trustee's indemnity insurance.

## 9. TAXATION

The charity was exempt from UK corporation tax in both years on the basis that all income was applied for charitable purposes.



## 10. DEBTORS

	2022	2021
	£	£
Trade Debtors	17,150	22,149
Other Debtors	47	50
Prepayments	4,596	4,596
Accrued Income	-	212,453
<b>Total</b>	<b>21,793</b>	<b>239,248</b>

## 11. CREDITORS, AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Tax and Social Security	20,084	15,544
Pension Contributions	5,447	3,005
Trade Creditors	42,909	45,427
Sundry Creditors	13	13
Deferred Income	-	15,000
Accruals	6,500	14,790
<b>Total</b>	<b>74,953</b>	<b>93,779</b>

## 12. LEGAL PARTNERS

The legal partners of the charity contribute an annual contributions to the charity determined by the Trustees.

## 13. FUND MOVEMENTS

	Unrestricted General £	Unrestricted Designated £	Restricted Rwanda £	Restricted Ukraine £	Restricted ROLE UK £	Total £
At 1 September 2020	239,210	175,000	-	-	146,418	560,628
Net Income for the year	(6,151)	-	(3,371)	-	(126,430)	116,908
Transfer between funds	(9,693)	200,000	3,371	-	(193,678)	-
At 31 August 2021	223,366	375,000	-	-	79,170	677,536
Net income for the year	(27,038)	-	251,402	(323)	64,721	288,762
Transfer between funds	(14,513)	(79,701)	-	323	93,891	-
At 31 August 2022	181,815	295,299	251,402	-	237,782	966,298



### **The Pro Bono Rwanda Project**

This project is funded by the charitable arm of a leading law firm for the purpose of providing access to pro bono legal advice for the people of Kigali in the African nation of Rwanda.

### **The Ukraine Project**

The Ukraine project trains Ukrainian judges to write good judgments for war and combat related cases. It is funded out of the Conflict, Stability and Security Fund (CSSF) of the UK's Foreign, Commonwealth and Development Office (FCDO).

### **The Rule of Law Expertise**

This Rule of Law Expertise 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 (SDG's). The programme focuses on the eradication of poverty; gender equality; reduced inequalities; peace, justice and strong institutions; and partnerships for development. The sponsor is the FCDO of the UK government.

### **Designated Funds**

Funds have been designated at the year-end for expenditure after the year end on various areas of expenditure, including video conferencing, website and communications, staff management team development, information technology software, other staff costs, customer relationship management software and working towards United Nations Sustainable Development Goals.

Plans for medium-term strategic and one-off projects to be undertaken in future years from 1 September 2022 are being drawn up.

### **Expenditure in the year was made as follows:**

	£
Staff	62,619
Information Technology	4,455
Website	3,168
Equipment	5,460
Conference Costs	3,999
<b>Total</b>	<b>79,701</b>



## 16. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

For the 12 months ended 31 August 2022.

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income and endowment from:</b>					
Donations and Legacies	8,406	-	-	8,406	8,448
<b>Charitable Activities:</b>	818	-	-	818	1,006
Education- Training Courses	28,518	-	-	28,518	35,185
ROLE UK Programme Income	-	-	766,044	766,044	973,011
Legal Partners Contribution	252,840	-	-	252,840	225,309
Investments	250	-	-	250	700
<b>Total Income and Endowments</b>	<b>290,013</b>	<b>-</b>	<b>766,044</b>	<b>1,056,058</b>	<b>1,242,653</b>
<b>Expenditure On:</b>					
<b>Raising Funds</b>	<b>7,127</b>	<b>-</b>	<b>-</b>	<b>7,127</b>	<b>13,848</b>
<b>Charitable Activities</b>					
Learning and Development	35,291	-	-	35,291	44,312
Policy and Thought Leadership	119,016	-	-	119,016	24,581
BHR Programme in East Africa and India	27,777	-	-	27,777	25,168
ROLE UK Programme	0	-	639,615	639,615	819,219
Pro Bono Rwanda	0	-	3,371	3,371	-
Pro Bono Legal Services	96,032	-	-	96,032	128,935
Governance Costs	10,921	-	-	10,921	15,311
<b>Total Charitable Expenditure</b>	<b>289,037</b>	<b>-</b>	<b>642,985</b>	<b>932,023</b>	<b>1,057,526</b>
<b>Total Expenditure</b>	<b>296,164</b>	<b>-</b>	<b>642,985</b>	<b>939,150</b>	<b>1,071,374</b>
Transfer Between Funds	(9,693)	200,000	(190,307)	-	-
Net movement in funds	(15,844)	200,000	(67,248)	560,628	389,349
Fund balances as on 31 August 2020	239,210	175,000	146,418	560,628	389,349
Fund balances as on 31 August 2021	223,366	375,000	79,170	677,536	560,628