



ADVOCATES FOR INTERNATIONAL DEVELOPMENT

(a company without share capital and limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

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 2023 and up to the date of this report were as follows:

Roger Leese (Chair)

Jessica Gladstone

Richard Dyton (resigned on 15 June 2023)

Birgit Neu

Sunita Bhambri

Peter King

Stephen Newcombe (Treasurer)

Rebecca Kitchingham

CHIEF EXECUTIVE: Yasmin Batliwala

COMPANY SECRETARY: A. Thompson

REGISTERED OFFICE: The Green House, 244-254 Cambridge Heath Rd, London E2 9DA

E-MAIL ADDRESS: info@a4id.org

WEBSITE: www.a4id.org

BANKERS

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 of global poverty. This is achieved through our increasing network of development and legal partners across the globe.

During the year A4ID circulated 607 projects through pro bono service, including 47 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 and the support of UK pro bono expertise in over **21 countries**, with a significant success in Pakistan- with the passing of the **amendment in Control of Narcotics Substances Act 1997**. This amendment effectively abolishes the death penalty for all drug offences in Pakistan. This legislation is a significant milestone in Pakistan's journey towards death penalty reform, a country which has one of the largest death row populations in the world. Similarly, in Malaysia, the Parliament passed the **Abolition of Mandatory Death Penalty Bill in July 2023**, to abolish the mandatory death penalty and the Revision of the **Sentence to Death and Natural Imprisonment Act in September 2023**, a bill to enable resentencing for those formerly on death row.

We have continued our work on the **Legal Pro Bono Rwanda Programme**, in partnership with Clifford Chance LLP. 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 **A4ID's SDG Legal Initiative**, we have so far launched twelve chapters of the Legal Guide to the SDGs, namely chapters on, SDG 1, 2, 3, 4, 5, 6, 8, 13, 14, 15, 16, and 17. 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.

During this year, A4ID hosted training events and workshops for legal and development sector professionals. 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 continued to expand with support from our newest funding partner, the Danish Institute of Human Rights (DIHR). We have trained over 2,500 lawyers under this programme so far.

A4ID also advanced its aim of strengthening its network in South Asia and Africa by setting up the A4ID Foundation in New Delhi, India and A4ID Africa in Nairobi, Kenya.

Roger J Leese

Roger Leese

Chair of the Board of Trustees



Advocates for International Development
Lawyers Eradicating Poverty

Date: **21 May 2024**



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 18 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 charitable contributions received from A4ID's global network of Legal Partners, and the UK's Foreign, Commonwealth and Development Office (FCDO).

A4ID's pro bono 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 and training 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 Foreign, Commonwealth and Development Office (FCDO), the wider UK Government, international legal and judicial actors.

The main activities described above further the charity's purposes for the public benefit. The trustees have given consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.



ACHIEVEMENT AND PERFORMANCE

STRATEGY OVERVIEW

2022-2023 marked the third year of A4ID's current strategy period, which is from 2020-2025. The strategy is guided by A4ID's Theory of Change which identifies 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, the A4ID Foundation has now been formally set up 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.

During the reporting period, A4ID continued their work on the **KaZa Legal Expert Network Project** that aims to strengthen networks of legal experts across and within the Kavango-Zambesi (KaZa) region in Southern Africa, encompassing prosecutors, investigators, and magistrates to help them better deal with Illegal Wildlife Trade (IWT) cases. 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.

Throughout the reporting period, the project continued to gain momentum through engagement with key regional stakeholders, and FCDO Gaborone. A4ID was able to confirm a mandate with the KAZA Secretariat to proceed with specific plans for the Project in Zambia and Zimbabwe first, followed by implementation of the Project in Botswana, Namibia, and Angola in the coming years.

The **Legal Pro Bono Rwanda** (LPBR) Project, in partnership with one of A4ID's key legal partners, Clifford Chance LLP (and specifically under Clifford Chance's Cornerstone Initiative), completed its third year of activities. The project aims to increase access to justice for vulnerable communities in Kigali. The project also aims to promote and create a culture of pro bono amongst local legal stakeholders such that they can respond to the local demand for pro bono legal support. Since project inception, A4ID has partnered with Legal Aid Forum Rwanda, as a principal implementing partner and has established relationships with various legal stakeholders including the Rwanda Bar Association, Legal Aid Clinics from various law schools, civil society organisations, and some of



Rwanda's leading law firms. The Project has already set up a free legal support hotline operated by Legal Aid Forum through which citizens access pre-recorded legal education content. The project also supported existing initiatives of three civil society organisations in Kigali, which conduct community outreach activities to raise awareness of legal rights, provide advice and offer court representation for some eligible cases. In the period from the project's inception in 2021 to the end of this reporting period (31 August 2023), a combination of the hotline and community outreach activities reached citizens over six million times, cumulatively, pro bono lawyers advised 33,531 citizens and represented 455 persons in court.

As part of the **Ukraine Judicial Capacity Building Programme (Ukraine Programme)** during the reporting period 104 Ukrainian judges were trained in three modules of the Programme. The main objective of the programme has been to strengthen the capacity of Ukraine's justice system in dealing with war crimes by writing high quality judgements. The training sessions included two knowledge building face-to-face modules, a Training of Trainers (ToT) face-to-face module, and a Peer-to-Peer Conference.

In addition to training activities under the Ukraine Programme, A4ID developed a comprehensive workbook, focused on substantive and procedural law related to war crimes, and an e-learning repository of learning resources to ensure that Ukrainian judges have ongoing access to this information. The workbook was also recommended as a key practical resource for all Ukrainian judges by the National School of Judges.

ACTIVITIES

Below are some of the key activities for the year.

PRO BONO PROJECTS AND ROLE UK PROGRAMME ASSIGNMENTS

- Through our **Pro Bono Legal Services (PBLs)** 189 unique projects were circulated, supporting the work of almost 100 organisations globally. These projects contributed towards all 17 SDGs and focused on varied issues including reducing poverty (SDG 1) alongside reducing inequalities (SDG 10) by providing legal research to the Consortium for Street Children to review and update their Legal Atlas for Street Children, and supporting peace, justice and strong institutions (SDG 16) by facilitating a workshop for Global Legal Action Network regarding stock and bond listings, to guide their future strategies confronting bad actors who abuse these systems.
- The PBLs team have increased their legal partner network. They have developed new connections with the legal teams of multinational corporations, such as Visa (credit card and payment) and Cisco (communication technology) and are now in discussions to become A4ID Legal partners.. They have also onboarded a commercial firm based in Istanbul as a close connection in the region to address the growing pro bono interests in the region.
- During the reporting period, the **ROLE UK Programme** undertook 47 assignments and facilitated partnerships in over **21 countries**, with a significant success in Pakistan with the passing of the **amendment in Control of Narcotics Substances Act 1997**. This amendment effectively abolishes the death penalty for all drug offences in Pakistan. The passing of this legislation is a significant milestone in Pakistan's journey towards death penalty reform, a country which has one of the largest death row



populations in the world. Similarly, in Malaysia, the Parliament passed the **Abolition of Mandatory Death Penalty Bill in July 2023**, to abolish the mandatory death penalty and the Revision of the **Sentence to Death and Natural Imprisonment Act in September 2023**, a bill to enable resentencing for those formerly on death row.

EVENTS AND TRAINING WORKSHOPS

- A new [Law and Development Training Programme](#) was launched in May 2023. The training programme comprised of six modules that focused on A4ID's Legal Guide to the SDGs and had 119 registered participants.
- A new [Business and Human Rights Module](#) was developed and launched to lawyers and in-house counsels in the East African legal community. This module was developed in partnership with four international law firms, Allen and Overy, Dechert, Morrison & Foerster, and DLA Piper. Over 100 lawyers from across the East African communities of Kenya, Uganda, and Tanzania have completed the course.

KNOWLEDGE PAPERS AND GUIDES

Following papers and guides have been prepared during the reporting period, which will be published over the next few months.

- Monitoring and Evaluation (M&E) Guide
- Legal Solutions for Sustainable Futures: How Pro Bono Contributes to SDG Progress in South Asia
- Understanding International Pro Bono Assistance: A Case Study of Network Approaches
- Story of Change: Supporting Advocacy to Abolish Death Penalty: A Malawi Story of Change
- Guide To Capacity Building Beyond Traditional Training Method
- Promoting Sustainability in Rule of Law Programme: Strategic Value of Singular Assignments
- Story of Change: Contribution of UK Sierra Leone Pro Bono Network in Improving Rule of Law
- Judicial Capacity Building in Times of Crisis: Retrospect and Prospect
- Strategic Rule of Law Interventions to Limit the Use of Death Penalty

SDG LEGAL INITIATIVE

In 2023, A4ID launched the cornerstone SDG Legal Initiative, a knowledge sharing, collaborative campaign for legal and development professionals to work together in the pursuit of the Sustainable Development Agenda by 2030. The SDG Legal Initiative exists to build greater awareness throughout the legal sector of the Sustainable Development Goals (SDGs) and the importance of legal cooperation in achieving global progress. The SDG Legal Initiative supports law firms and business to implement SDG awareness within their business operations at all levels, and spearhead pro bono work towards their achievement.



To date, the SDG Legal Initiative has published 12 Legal Guides, providing informative and instructive advice to legal professionals on SDGs 1, 2, 3, 4, 5, 6, 8, 13, 14, 15, 16, and 17. Chapters 7, 9, 10, 11, and 12 are set for release in 2024 alongside a comprehensive SDG Legal Guide encompassing all 17 chapters. Published chapters can be accessed here: [SDG Legal Guide - SDG Legal Initiative \(a4id.org\)](https://a4id.org/SDGLegalGuide)



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 2023, total income was £2.721 million which represents a 106% attainment against A4ID's income budget of £2.570 million for the period. This is a 48% growth in income from last year's audited income of £1.836 million. The main contributing factors are a combination of the ROLE program receiving £1.737 million income from FCDO within the budget year compared to £1.05 million in 2022 and CSSF Ukraine Project grant of £364K. LPBR Rwanda-Cornerstone funding available was down to £275K in the year. We were awarded a grant of £34K by Danish Institute of Human Rights. There was a decrease of 11% in the PBLS legal partners contribution of £267K.

Recorded expenditure for the budget year was £2.721 million compared to last year's audited figure of £1.547 million. This is due to a 76% increase in ROLE activity expenditure from last year along with £153K of disbursements for PBLA Rwanda and £365K for Ukraine Programme. The net deficit from financial activities for the budget year ending 31st August 2023 is £130.

The staff roll has grown, especially to support the delivery of Ukraine Project and the development of Pro Bono Programme. The salary roll has grown in term of compensation to reflect managerial and professional pay rates. ROLE UK Programme activity costs at £993K overtook staff costs at £949K. Staff costs proportion went down to 35% of A4ID's annual costs. There was an overshoot of 1.7% against budgeted staff costs of £933K. The reason being salary increases for certain positions.

However, economies of scale were achieved as the 48% growth in income and 76% increase in expenditure from the previous year's trend were achieved with a 24% increase in staff costs only. The staff costs split is 67% to ROLE, 5% to Ukraine Programme and 28% A4ID core for the year. The overall office costs of £177K are 27% higher than the budgeted amount of £139K and are shared between ROLE and A4ID core costs.



CASH FLOW & RESERVES POSITION

Cash flow was particularly good throughout the year, with the funds held at banks based in the UK. The ROLE UK Programme is funded in advance of forecast expenditure and the law firms make their annual contributions for any budget year in advance.

As of 31 August 2023, A4ID registered a total cash at bank balance of £445,712 between three of its holding accounts. The cash at bank is lower than last year due to an increase in RUK and Ukraine Programmes activity spend. Total Reserves carried forward after accounting for year-end adjustments stand at £966.168.

- Restricted Legal Pro Bono Rwanda: £323.9K
- Restricted ROLE UK FCDO: £318.3K
- Restricted Danish Institute of Human Rights: £30K
- Total Restricted funds: £672.2K
- Unrestricted General Funds (6months cover): £195.8K
- Unrestricted Designated Funds (internal ring fencing tied to commitments): £98.4K

The unrestricted general fund has six months going concern reserve in line with the A4ID's reserves policy. Reserves remained at a similar level to 2022, in the last financial year. The funds were contributed to by a combination 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 software to maintain digital financial records, complemented by manual files located within the London-based office. These are overseen by the Finance Manager, who reports 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. Quarterly reporting to the Board of Trustees is in place based on the yearly budget approved by the Board.



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.

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.

A4ID management is led by the Chief Executive, reporting to the Chair of the Board of Trustees. The team is divided into six workstreams. Programmes, Policy Research and Learning (PRL), Pro Bono Legal Services (PBLS), finance and communications. Each workstream is led by a lead. Each lead reports to the Chief Executive.



STATEMENT OF RESPONSIBILITIES BY THE TRUSTEES

The Board is required to prepare financial statements for each budget 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:

and is signed on their behalf by Roger Leese, Chair

Signed: *Roger J Leese*

21 May 2024



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 2023 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 of 31 August 2023 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.

Shona Wardrop

Shona Wardrop C.A. (Senior Statutory Auditor)

For and on behalf of Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
East Sussex
BN2 9QA

21 May 2024

Date:



STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 August 2023

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:						
<i>Generated funds</i>						
Voluntary income	2	13,381	-	-	13,381	9,805
Legal Partners' annual contributions		267,308			267,308	299,177
<i>Charitable activities</i>						
Education - training course fees		28,880	-	-	28,880	19,585
ROLE UK Programme income		-	-	1,736,816	1,736,816	1,052,104
Pro bono Rwanda Ukraine Project		-	-	275,082	275,082	455,621
Danish Institute of Human Rights				363,876	363,876	-
				34,300	34,300	-
<i>Investment income</i>						
Bank interest		1,151	-	-	1,151	-
Total		310,720	-	2,410,074	2,720,795	1,836,292
Expenditure on:						
<i>Raising funds</i>						
Costs of raising funds		9,487	-	-	9,487	6,171
<i>Charitable activities</i>	7					
Learning and Development		49,851	-	-	49,851	27,609
Policy and Thought Leadership		196,997	-	-	196,997	185,160
BHR Programme in East Africa and India		32,597	-	-	32,597	29,204
Danish Institute of Human Rights				7,463	7,463	-
ROLE UK Programme		-	-	1,736,493	1,736,493	987,383
Pro Bono Rwanda		153,363	-	158,871	158,871	204,219
Pro Bono Legal Services					153,363	
Ukraine						100,104
Governance costs		10,502	-	365,302	365,302	323
				-	10,502	7,356
Total Charitable Expenditure		443,309	-	2,268,129	2,711,438	1,541,358
Total Expenditure	6	452,796	-	2,268,129	2,720,925	1,547,529
Net income/(expenditure)		(142,076)	-	141,946	(130)	288,763
Transfer between funds	13	156,083	(196,881)	£ 40,798	-	-
Net movement in funds	13	14,007	(196,881)	182,743	(130)	288,763
Fund Balance as on 31 August 2022		181,815	295,299	489,184	966,298	677,536
Fund Balance as on 31 August 2023	13	195,822	98,418	671,927	966,168	966,298



BALANCE SHEET

At 31 August 2023

	Note	Unrestrict ed £	Designat ed £	Restrict ed £	At 31 August 2023 £	At 31 August 2022 £
Current assets						
Debtors	10	44,904	-	745,456	790,361	21,793
Cash at bank		194,821	98,418	152,472	445,712	1,019,458
		239,725	98,418	897,929	1,236,072	1,041,251
Creditors: Amounts falling due within one year	11	(43,903)	-	(226,001)	(269,905)	(74,953)
Net current assets		195,822	98,418	671,927	966,168	966,298
Total assets less current liabilities		195,822	98,418	671,927	966,168	966,298
Income Funds	13					
Unrestricted funds		195,822	-	-	195,822	181,815
Designated funds		-	98,418	-	98,418	295,299
Restricted funds						
ROLE UK		-	-	318,340	318,340	79,170
Rwanda		-	-	323,880	323,880	237,782
DIHR		-	-	29,707	29,707	-
Total funds		195,822	98,418	671,927	966,168	966,298

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 March 2024 and signed on its behalf by:

Name: Roger Leese, Chair

Signature: *Roger g Leese*

Date: **21 May 2024**



STATEMENT OF CASHFLOW

For the year ended 31 August 2023

	2023 £	2022 £
Cash flow from operating activities:		
Net Income/(expenditure)	(130)	288,762
Adjustments for:		
(Increase)/Decrease in Debtors	(768,568)	217,455
Interest Received	(1,151)	-
Increase/(Decrease) in Creditors	194,952	(18,826)
Net cash generated from operating activities	(574,898)	487,392
Cash flows from Investing activities:		
Interest received	1,151	-
Net cash used in investing activities	1,151	-
Net increase/(decrease) in cash and cash equivalents	573,746	487,392
Cash and cash equivalents at the beginning of year	1,019,459	532,067
Cash and cash equivalents at the end of year	445,713	1,019,459
Analysis of changes in net debt:		
Cash and Cash equivalents		
Cash at bank and in hand	445,713	1,019,459



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 2024 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.

Government Grants: Government grants include grant received from the FCDO. Government grants are recognised as income when there is reasonable assurance that the grant conditions will be met. Government grant relating to RUKP spend is recognised as income over the periods when the related costs are incurred once assurance has been gained that A4ID will comply with the conditions and the funds will be received.

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. Our office lease is ending in April 2024.

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.

1.10 Related Party Disclosure

No transactions took place between the Charity and related parties during the financial year.

2. INCOME FROM LEGACIES AND DONATIONS

	Unrestricted funds	Total 2023 £	Total 2022 £
Member's donations	3,785	3,785	4,045
Gift aid, donations, and fundraising	9,596	9,596	5,760
Total	13,381	13,381	9,805

3. A4ID FOUNDATION AND A4ID AFRICA

A4ID Foundation has been incorporated under Indian law as a not-for-profit entity. A4ID is not a member, but A4ID's Chief Executive, and two other Board members are Board members of the Foundation. A4ID Africa has been incorporated under Kenyan law as a not-for-profit entity. A4ID is the sole member, and two Trustees are common to both organisations. A4ID's Chief Executive also sits on the Board of A4ID Africa.

There were not any transactions in the year between A4ID and either of the two overseas entities.



4. OPERATING LEASES

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

	At 31 August	At 31 August
Ending within one year from the year-end	2023	2022
	£	£
Building rent	29,424	28,572
Service charges	9,408	7,170
Phone system	48	48
	38,880	35,790
Recognised as an expense in the accounts	74,569	78,501
Ending between one and five years from the year-end		
Information Technology support	52,800	79,200
	52,800	79,200
Recognised as an expense in the accounts	26,838	19,497

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 (2022; £100,891).

6. TOTAL EXPENDITURE

	Cost of raising funds 2023 £	Charitable Activities 2023 £	Governance Costs 2023 £	Total 2023 £	Total 2022 £
Staff Costs	1,326	-	1,326	948,526	762,561
Governance	945,874	-	3	3	(13)
Lecturers' fees and expenses	-	23,894	-	23,894	9,834
Collection of members' dues	1,916	-	-	1,916	818
Communications	-	37,057	-	37,057	20,238
ROLE UK: in country costs	-	672,822	-	672,822	239,127
ROLE UK: professional fees	-	320,473	-	320,473	150,026
Pro Bono Rwanda	-	158,860	-	158,860	204,198
BHR Programme	-	32,597	-	32,597	29,024
Ukraine	-	324,528	-	324,528	323
DIHR	-	7,463	-	7,463	-



Pro bono legal services	-	15,779	-	15,779	50
Total	3,242	2,539,347	1,329	2,543,918	1,416,366
Support Costs					
Audit fee		4,392	2,928	7,320	5,040
Office accommodation & services	2,983	68,604	2,983	74,570	75,558
Insurances	286	7,309	286	7,881	7,508
Other support costs	2,976	81,285	2,976	87,237	43,057
Total	6,245	161,590	9,173	177,008	131,163
Total Expenditure	9,487	2,700,937	10,502	2,720,926	1,547,529

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs	Support Costs	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Learning and Development	39,860	9,991	49,851	27,609
Policy and Thought Leadership	187,005	9,991	196,996	185,160
ROLE UK Programme	1,624,859	111,634	1,736,493	987,383
BHR Programme in East Africa and India	32,597	-	32,597	29,204
Pro Bono Rwanda	158,871	-	158,871	204,219
Ukraine (includes £4,000 payable to the auditor for assurance (2022; £nil))	365,302	-	365,302	323
Pro Bono Legal Services	123,389	29,974	153,363	100,104
DIHR	7,463	-	7,463	-
Governance Costs	1,326	9,173	10,499	7,356
Total	2,540,672	170,763	2,711,435	1,541,358



8. EMPLOYEES

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

	2023 Number	2022 Number
Executive, Programme, and Office	21	20

Employment Costs

	2023 £	2022 £
Wages and Salaries	810,553	622,244
Social Security Costs	82,688	64,131
Pension Contributions to defined contribution schemes	31,532	33,174
Sub-total	924,773	719,549
Other Staff Costs		
Recruitment	4,318	11,916
Volunteer Expenses	-	2,026
Consultancy	1,406	16,995
Training	5,063	3,348
Expenses	2,734	844
Childcare vouchers, health and well-being	10,232	7,884
Total	948,526	762,562

Two members of staff earned more than £60,000 (2022; one)

Numbers of employees earning salary and benefits (excluding employer's pension contribution) in ranges of £10,000 above £60,000 were:

	2023 £	2022 £
£60,000 to £69,999	1	-
£80,000 to £89,999	1	1

No Trustee was remunerated for their role as trustee (2022; none).

There were no expenses reimbursed to Trustees nor paid on their behalf to third parties (2022; nil).

Included in the income and expenditure account was a sum of £5,381 (2022; £4,987) in respect of a premium payable for a policy of insurance which included Trustees' indemnity insurance.

Pension contributions of staff members were charged in the income and expenditure account according to the staff members' activities. Many contributions were charged 100% ROLE, others were charged joint ROLE/other projects, and a few were charged outside of ROLE. The restricted and unrestricted funds allocation followed.



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

	2023	2022
	£	£
Trade Debtors	630,475	17,150
Other Debtors	-	47
Accrued income	122,939	-
Prepayments	36,947	4,596
Total	790,361	21,793

11. CREDITORS, AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Tax and Social Security	25,829	20,084
Pension Contributions to defined contribution schemes	3,580	5,447
Trade Creditors (include £1,877 owed for pension contributions, 2022; £nil)	184,157	42,909
Sundry Creditors	103	13
Accruals (include £4,915 accrued for pension contributions, 2022; £nil)	56,235	6,500
Total	269,904	74,953

Pension contributions were allocated per staff member's activity as for staff costs. Many are 100% ROLE, others are apportioned joint ROLE/other projects, and a few are outside of ROLE. The restricted and unrestricted funds allocation followed that.

12. MEMBERSHIP

The members of the charity contribute an annual subscription to the charity as determined by the Trustees and, in addition they are liable each to contribute a sum not exceeding £1 to the charity upon dissolution of the charity.



13. FUND MOVEMENTS

	Unrestricted General £	Unrestricted Designated £	Restricted Rwanda £	Restricted DIHR £	Restricted Ukraine £	Restricted ROLE UK £	Total £
At 1 September 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
Net income for the year	(142,076)	-	116,211	26,837	(1,426)	323	(130)
Transfer between funds	156,083	(196,881)	(43,733)	2,817	1,426	80,235	-
At 31 August 2023	195,822	98,418	323,880	29,654	-	318,340	966,168

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 judgements 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.

The Danish Institute for Human Rights Project (DIHR).

This is a human rights project in partnership with DIHR for work in East Africa. The Institute is funding the majority of the work at \$40,000, with A4ID contributing \$25,000.

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 2023 are being drawn up.

Expenditure in the year was made as follows:

	2023	2022
	£	£
Staff	29,615	62,619
Information Technology	13,872	4,455
Website	9,504	3,168
Equipment	-	5,460
Conference Costs	-	3,999
Consultants	11,854	-
Flights	277	-
Total	65,122	79,701

**The transfers between funds were as follows:**

- i) Transfer of the Rwandan project's funds to the unrestricted general fund being mainly the compensation of the latter fund for the Rwandan project's share of the salaried staff, overheads and information technology costs of the London secretariat borne by the unrestricted general fund.
- ii) Transfer to the DIHR project fund from the unrestricted general fund of our share of the DIHR project's funding based on the year's expenditure charged to the DIHR fund.
- iii) Re-allocation of expenditure between the recently ended CSSF-funded Ukraine project and the FCDO-funded ROLE programme (which includes Ukraine support).
- iv) Transfer from the designated funds to the unrestricted general fund to leave six months' future expenditure worth of reserve in the unrestricted general fund.
- v) Transfer from the unrestricted general fund to the ROLE fund to adjust the income and expenditure between the two in accordance with the agreement with the latter fund's sponsor, the FCDO.
- vi) Regarding expenditure attributable to the designated funds and charged to the unrestricted general fund, a transfer from the designated funds to compensate the unrestricted general funds. See the analysis above.



14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

For the 12 months ended 31 August 2022.

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £
Income From:				
Generated funds				
Voluntary Income	9,805	-	-	9,805
Charitable Activities:				
Education- Training Courses	19,585	-	-	19,585
ROLE UK Programme Income	-	-	1,052,104	1,052,104
Pro Bono Rwanda	-	-	455,621	455,621
Legal Partners' Annual Contributions	299,177	-	-	299,177
Total Income	328,567	-	1,507,725	1,836,292
Expenditure On:				
Raising Funds	6,171	-	-	6,171
Charitable Activities				
Learning and Development	27,609	-	-	27,609
Policy and Thought Leadership	185,160	-	-	185,160
BHR Programme in East Africa and India	29,204	-	-	29,204
ROLE UK Programme	-	-	987,383	987,383
Pro Bono Rwanda	-	-	204,219	204,219
Pro Bono Legal Services	100,104	-	-	100,104
Ukraine	-	-	323	323
Governance Costs	7,356	-	-	7,356
Total Charitable Expenditure	349,433	-	1,191,925	1,541,358
Total Expenditure	355,604	-	1,191,925	1,547,529
Net Income/(Expenditure)	(27,037)	-	315,800	288,763
Transfer Between Funds	(14,513)	(79,701)	94,214	-
Net movement in funds	(41,550)	(79,701)	410,014	288,763
Fund balances as on 31 August 2021	223,365	375,000	79,170	677,535
Fund balances as on 31 August 2022	181,815	295,299	489,184	966,298