

ADVOCATES FOR INTERNATIONAL DEVELOPMENT

(a company without share capital and limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

Company registration number: 05907641 (in England and Wales)

Charity registration number: 1118565 (in England and Wales)



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ORGANISATION INFORMATION

Board of Trustees

The Trustees who served during the year ended 31 August 2024 and up to the date of this report were as follows:

Roger Leese (Chair)

Jessica Gladstone

Birgit Neu

Sunita Bhambri

Peter King

Stephen Newcombe (Treasurer)

Rebecca Kitchingham

Chief Executive: Yasmin Batliwala

Company Secretary: A. Thompson

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Bankers

The Cooperative Bank

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CHAIR AND CEO REPORT

This year, A4ID has continued to advance its mission, furthering our vision and strategic objectives. Our focus remains on engaging the legal profession in efforts that support the Sustainable Development Goals (SDGs) and contribute to the eradication of global poverty.

Throughout the year, A4ID facilitated 253 unique projects, supporting the work of 114 organisations globally, including 44 new development partners. These projects have contributed to all 17 SDGs, reinforcing the profound impact of legal expertise in driving sustainable development.

A particular milestone was reached through our Role UK Programme, which supported the commutation of all remaining death sentences in Malawi—a landmark achievement culminating a decade-long effort by Reprieve.

In addition, our training programmes in Kenya and Ukraine have played a pivotal role in equipping legal professionals with essential skills and knowledge, strengthening the rule of law and human rights practice. Notably, in Ukraine, we facilitated the country's first integrated event bringing together judges, prosecutors, and investigators - a significant development that was met with highly positive feedback.

Our work in conservation and environmental law has continued, exemplified by the continued progress of the KAZA project. This initiative addresses the pressing issue of global wildlife trade, fostering collaboration and action to combat illegal activities and promote sustainable solutions.

A4ID has also hosted a range of training events and workshops for legal and development sector professionals. A4ID also participated in forums and roundtable discussions, such as the Asia Pro Bono Consortium and PILNet, have demonstrated our dedication to fostering collaboration and driving positive change across different regions.

We have maintained our commitment to access to justice through the Legal Pro Bono Rwanda Programme, funded by the Clifford Chance Foundation. This initiative seeks to enhance legal support for the most vulnerable communities in Kigali while fostering a pro bono culture within the Rwandan legal sector.

A significant achievement this year was the completion of all chapters of A4ID's SDG GuideBook, a unique resource designed to highlight the critical role of legal professionals in building peaceful societies, increasing access to justice, and strengthening institutions. The initiative's comprehensive handbook is set for publication in March 2025, offering a key resource for practitioners committed to these goals and a solid foundation for our ambitious plans to build practical cross-disciplinary collaborations.

In 2024, we also worked towards our proposed merger with LawWorks. However, as the year progressed, it became evident that completing the merger remained a considerable challenge. In December 2024, we made the



joint and amicable decision to call off the merger, so that both we and LawWorks could focus on the delivery of our distinct and valuable services.

As we look ahead, we remain steadfast in our mission to harness the power of law to drive sustainable development and create lasting change. Outside of the period covered by this report, the Board has agreed an exciting strategy for the next period, including refinements to the articulation of our mission, which will be reflected in next year's Report. Our achievements this year reflect the dedication of our partners, supporters, and the broader legal community, and we are grateful for their continued commitment to our shared vision.

Roger Leese

Chair of the Board of Trustees

25 June 2025

Yasmin Batliwala MBE

Chief Executive

25 June 2025

ACTIVITIES AND PUBLIC BENEFIT

OUR MISSION

A4ID is a global charity dedicated to harnessing the power of the law and the legal profession to contribute to the eradication of poverty worldwide.

Our mission is to serve as an authoritative voice for the legal community, inspiring and enabling lawyers to play an active role in the fight against poverty. Through our work, we provide essential legal support to organisations tackling global poverty, leveraging our unique position at the intersection of the legal and development sectors to promote a sustainable development agenda.

Through our work, we have seen how the absence of legal support and access to justice can create significant barriers for those striving to improve lives and livelihoods. In some cases, legal institutions and governance structures themselves can obstruct progress for the world's most vulnerable communities.

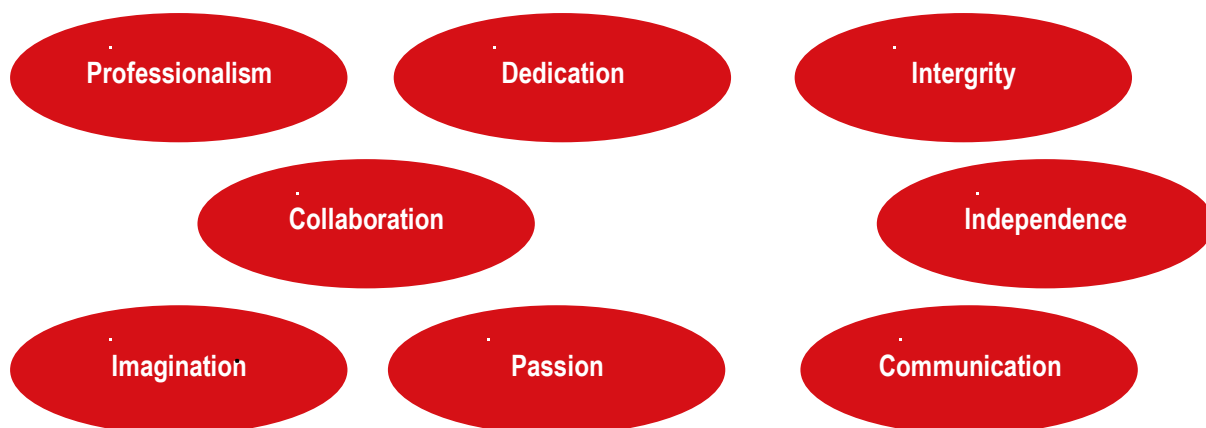
For the past 19 years, A4ID has provided lawyers with opportunities to contribute their time and expertise, offering pro bono legal advice and training to support those working to improve lives in the world's most vulnerable communities.

Our work/impact is made possible through diverse funding sources, including annual charitable contributions from A4ID's global network of Legal Partners and support from the UK's Foreign, Commonwealth & Development Office (FCDO). Through our Rule of Law Expertise UK (ROLE UK) Programme, we seek to strengthen the rule of law in developing countries and foster collaboration between the FCDO, the wider UK Government, and international legal and judicial actors.

All of A4ID's activities align with our charitable purpose and serve the public benefit.

The trustees remain committed to ensuring that our work upholds the principles outlined in the Charity Commission's guidance on the Public Benefit requirement under the Charities Act 2011, ensuring that our work continues to drive meaningful and lasting change.

OUR VALUES



ACHIEVEMENT AND PERFORMANCE

STRATEGY OVERVIEW

2023-2024 marked the fourth 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.



IMPACT IN NUMBERS

62 activities and 19 Projects in 22 Jurisdictions were completed

Under ROLE UK Programme

950

legal and judicial experts trained

200

lawyers upskilled on responsible business practices through A4ID Africa

6

training modules

4

papers produced

2

capacity-building workshops to combat the illegal wildlife trade in Zambia

1st

legal guidebook to UN SDGs produced

17

SDGs goals supported



RULE OF LAW AND ACCESS TO JUSTICE

ROLE UK PROGRAMME

A significant milestone for the programme was the commutation of all remaining death row sentences in Malawi, marking the culmination of a decade-long effort by Reprieve.

From ensuring children's rights, land rights, death penalty abolition, case management and anti-torture, the Role UK Programme played a significant role in advancing the mission to strengthen the rule of law across the globe. The impact of the programme spanned 13 jurisdictions/countries.

There were 1,956 participants (950 of whom were legal and judicial experts) in programmes supported by Role UK. At the time of finalising this report, the Programme had 86 partnerships.

During this period approx 1,209.5 pro bono days (9,676 hours) were undertaken as part of the programme to improve the Rule of Law practices and to strengthen laws and institutions in FCDO focused countries. Examples include:

- The support of key legislative and behavioural reforms promoting human rights and the rule of law. The highlights include the enacting of the Arbitration Act No. 6 of 2024 in Guyana, with Programme-supported legal expertise, establishing a modern arbitration framework aligned with international standards and supporting Guyana's trade and economic development goals.
- In Kenya, 97% of resentencing cases have avoided the death penalty, with potential impact on 5,000 inmates following the National Council for the Administration of Justice adoption of new Sentencing Policy Guidelines, developed by Programme partner Reprieve. These guidelines will improve fairness in resentencing and appeals, particularly for death row inmates. In addition, probation officers in Kenya are now holding case conferences prior to court submissions, incorporating human rights-focused training into Social Inquiry Reports.
- In Nigeria, trainers from the National Judicial Institute are independently delivering judicial training using methodologies gained through the Programme's partnership with the Judicial Office of England and Wales, strengthening local judicial training capacity.



- In Paraguay, peer learning visits to the UK led to government commitment to revise child protection procedures and pilot a new fostering and adoption model in three regions, with the first underway in San Lorenzo.



LEGAL SUPPORT FOR SUSTAINABLE DEVELOPMENT

PRO BONO LEGAL SERVICES (PBLs)

Urgent global topics such as affordable and clean energy (SDG 7) were among the many areas our pro bono team matched expertise and technical knowledge of legal professionals in our network to development organisations in need of essential pro bono legal advice.

This included, for example, helping to provide legal research to the Renewable Energy and Energy Efficiency Partnership (REEEP) to compare its shortlist of jurisdictions within which they were considering establishing their impact driven Private Equity Fund to support new actors and projects within the clean energy space.

Some of these projects are also delving into new and exciting areas of law, including providing Simprints with advice regarding the use of public datasets to train biometric algorithms, to develop tools which will support its mission of advancing transparency and effectiveness in global development.

The PBLs team developed new connections with the legal teams at Vinson & Elkins, Pinsent Masons, Gibson Dunn & Crutcher, Sadik & Capan during this period, widening our legal partner network to provide help where it is needed most.

The team connected with 44 new development partners this year. All projects involved supporting at least one of 17 SDGs Examples include:

- Assisting the Fairtrade Foundation with legal advice as to the potential configurations of a development fund, and the tax and legal implications these would carry. The Fairtrade Foundation works to promote fairer trade practices for farmers and workers in the developing world. It centres on securing better prices, decent working conditions, and community empowerment. A4ID were able to secure legal assistance from Dechert, which enabled the Fairtrade Foundation to establish a finance facility that was housed within the UK entity and now disburses funds to projects which support and benefit farms and producers in the developing world.
- Securing legal assistance to The Asian Development Bank (ADB) in Indonesia with part of ADB's Eastern Indonesia Financial Innovation Lab (EIFIL) to build the capacity of regional development banks in the area. ADB's research found that many of these banks had limited experience negotiating and undertaking services agreements with sophisticated financial tech companies, and did not consistently consider

important business operations and legal aspects prior to contracting. A4ID liaised with the law firm Linklaters to provide presentations on negotiating fintech contracts, including negotiation skills.

- Supporting the World Justice Project (WJP) with a complex Spanish/US non-contentious employment law matter. A4ID were able to secure assistance from Gibson Dunn and Cruchter on this project.



TRAINING AND KNOWLEDGE SHARING

**A4ID CONFERENCE – FOCUS ON THE
'PROSPERITY' AGENDA**

**2024 RESPONSIBLE BUSINESS AND THE SDGs:
A ROADMAP TO PROSPERITY**



The third A4ID conference was held in May 2024 and brought together lawyers and member of the development sector, forming part of our thought leadership agenda.

The conference focused on the prosperity chapters (7-11) of the SDGs and promoting responsible business practices and human rights for a sustainable future and had 125 attendees (**65 online and 60 in person**).

LAW AND DEVELOPMENT TRAINING PROGRAMME

The programme in 2024 focused on the prosperity goals (SDGs 7-11), to equip participants with the necessary tools to address socio-economic, environmental, and judicial challenges.

Thematic modules covered reducing inequalities to promoting clean energy, reflecting A4ID's commitment to advancing the SDGs through legal expertise.

With expert speakers from diverse backgrounds, the LDTP offered practical insights and case studies to enhance participants' understanding of sustainable development practices through a hybrid learning approach.

A4ID's Learning and Development Programme (LDTP) has been a flagship education initiative for over 14 years, providing legal practitioners with comprehensive knowledge on contributing to global sustainable development. The 2024 edition had 6 modules. The first module, "Achieving Equal Opportunities (SDG 10)" was held in May, the last module in November 2024.

OTHER TRAINING AND EVENTS

- International Wildlife Trade Panel for Biodiversity: Lessons from those tackling the illegal wildlife trade
- A4ID Roundtable on Limiting Application of the Death Penalty
- Peer-to-Peer Conference: Promoting Judicial Wellbeing in a Time of Conflict and Gender Sensitivity in the Judiciary in Ukraine.
- Peer-to-Peer Learning (stakeholders' engagement) Forum on business and human rights attended by senior representatives of key legal sector stakeholders in Kenya.



KNOWLEDGE PRODUCTS AND RESOURCES

The following papers and guides were prepared during the reporting period and due to be published shortly.

Research:

- Gender sensitivity in the judiciary in Ukraine

Toolkit:

- Mental health in the judiciary in Ukraine
- Gender Sensitivity in the judiciary in Ukraine

Evaluation:

- Legal Pro Bono Rwanda Project
- ROLE UK Programme Partner Protimos / Judicial Action Group.

Papers:

- Legal Solutions for Sustainable Futures in South Asia
- Story of Change: Malawi
- Story of Change: Legal Pro bono Sierra Leone
- Understanding International pro bono assistance: a case study of network approaches

Guides:

- [A comprehensive SDG Legal Guide](#) encompassing all 17 chapters is due for release in March 2025

BIODIVERSITY

KAZA

The KAZA Legal Network Project aims to strengthen legal and institutional responses to the Illegal Wildlife Trade (IWT) across the KAZA region. It aims to build capacity among prosecutors, magistrates, and investigators, and to align legal frameworks for more effective cross-border enforcement. By promoting sustainable conservation efforts and strengthening legal frameworks, the project supports biodiversity, community livelihoods, and regional stability.

Considerable strides have been made towards capacity building within the Kavango-Zambesi (KaZa) region in Southern Africa to better deal with Illegal Wildlife Trade (IWT) cases, including strengthened networks.



The Illegal Wildlife Trade is a multi-billion-dollar industry that not only threatens biodiversity but also undermines economic stability, governance, and community livelihoods. By strengthening legal frameworks and the capacity of judicial actors, the KAZA project plays a pivotal role in helping combat this issue and protecting the region's natural heritage for future generations.

The project is a critical initiative aimed at addressing IWT through legal capacity-building and regional collaboration. In this period A4ID advanced the design phase of the KAZA Project following feedback collected during the needs assessment study. Collaborating with in-country technical consultants, A4ID developed specific activities for

implementation and presented these to the KAZA Secretariat's Legal Working Group. This process gathered input from the Zimbabwean and Zambian government representatives.

Supported by the FCDO, the networks share and promote best practices for legal experts (prosecutors, investigators, and magistrates) in the KaZa region, including capacity-building for the network members.

Milestones include the scheduling the first two capacity-building workshops in Zambia for February and March 2025 and the finalising agreements with Wildlife Crime Prevention (WCP) in Zambia.

CLIMATE JUSTICE

Our focus on climate justice has grown as the climate and biodiversity crises intensifies and the need for climate justice becomes ever more pressing. We continue to work on building partnerships across regions, in particular in the South Asia region.

During this period, we published a [case study on our work in Nepal](#) , which focused on climate activism through public interest litigation.

IN COUNTRY DEVELOPMENT AND DEVELOPMENT OF PRO BONO

A4ID AFRICA PROGRAMME

A total of 200 lawyers in East Africa (Kenya, Uganda, Tanzania, Rwanda) took part in training, awareness raising and upskilling to guide businesses on responsible business practices.

Since it was formally established in Kenya, A4ID Africa, has continued to focus on business and human rights (BHR), promoting a culture of legal pro bono, deepening access to justice, judicial officers' capacity building and strengthening rule of law in East Africa.

A business and human rights e-learning course pilot saw 165 Kenyan lawyers signing up. Business and Human Rights in East Africa: A Legal Perspective, an A4ID e-learning course for lawyers in East Africa was also launched with more than 100 lawyers in Kenya benefiting from training.

A4ID continues building networks in the region and has been instrumental in The Business and Human Rights Lawyers Network, which involves 50 lawyers from law firms, inhouse counsels and state counsels.

A 2-day peer to peer learning workshop for 40 inhouse lawyers was organised by A4ID during the East Africa Law Society (EALS) Annual Conference in Bujumbura, Burundi. A business and human rights peer to peer learning (stakeholders' engagement) forum was also organised by the A4ID team who also provided support for webinars by EALS (on Business and Human Rights), the Business and Human Right Committee, the International Law Association Nigeria Chapter, and East Africa Law Society.

See appendix 2 for full impact report

SOUTH ASIA

Significant strides were made in advancing the role of the legal profession in promoting the SDGs and pro bono with the presentation of two sessions at the Asia Pro Bono Conference: Pro bono and rule of law – particularly the use of pro bono in limiting capital punishment (SDG 19) and the role of lawyers in achieving SDGs attended by more than 150 lawyers, CSOs and other organisations.

This was accompanied by the publication of [Legal Solutions for Sustainable Futures in South Asia](#), which highlighted case studies from A4ID's partners in India, Bangladesh and Nepal and identified opportunities within the region for greater SDG progress and the role of the law and lawyers in achieving that.

The event evaluation indicated that participants found the panel session and the publication to be relevant to the SDGs debate within the region and recognising A4ID one of the leading organisations in the region.

The period saw the first Annual General Meeting of the Board for A4ID Foundation in New Delhi, India, in September 2023 and the progression of the Strategy for A4ID Foundation/South Asia (India, Bangladesh, Nepal, Sri Lanka).

Network building in the region continued with a focus on creating a culture of pro bono and in raising awareness on responsible business. A4ID continues to play an integral role in the Asia Pro Bono Roundtable (RT) Consortium Initiative – the forerunner of the pro bono movement in Asia – organising roundtables.

Onboarding of new Legal and Development partners regionally continued, including in Sri Lanka and Bangladesh. A4ID is also working closely with the British High Commission to deliver on locally relevant projects.

See Appendix 1 for full impact report

THE LEGAL PRO BONO RWANDA (LPBR) PROJECT

The project, in partnership with one of A4ID's key legal partners, Clifford Chance LLP (Cornerstone Initiative), aims to increase access to justice for vulnerable communities in Kigali and create and promote a culture of pro bono among local legal stakeholders to respond to the local demand.

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 set up a free legal support hotline operated by Legal Aid Forum and has supported existing initiatives of three civil society organisations in Kigali, that raise awareness of legal rights, provide advice and offer court representation. A combination of an automated hotline and community outreach activities were accessed by citizens almost 3 million times (2,986,036), cumulatively, pro bono lawyers advised 9,416 citizens and represented 234 persons in court.



UKRAINE JUDICIAL CAPACITY BUILDING PROGRAMME (UKRAINE PROGRAMME)

The first Integrative event in the history of Ukraine legal system – for judges, prosecutors and investigators was held during July 2024 in Poland and saw 35 judges, 25 prosecutors, 10 investigators involved.

The objective was to improve quality indictments and provide tools to bring justice to those who commit crimes jointly or indirectly but must be held accountable.

Significant progress has also been made on strengthen the capacity of Ukraine's justice with training for judges. From September and December 2023, 67 judges received training to identify factual, legal and procedural issues that may arise when addressing war crimes, in particular witness protection, with a focus on sexual and gender-based crimes. It also included crimes against the environment and jurisdiction. Practical skills included equipping participants with the capacity to write strong indictments of war crimes using techniques from an international perspective.

Training for prosecutors and investigators

A total of 86 Prosecutors and 19 investigators were trained out of Ukraine during the reported period. Evaluation results show the training fostered collaboration between Ukrainian prosecutors, investigators and international experts.

Two E-learning courses were developed and launched on the platform of the Training Centre for Prosecutors (for prosecutors) and National School of Judges (for judges).

A Peer-to-Peer Conference: Promoting Judicial Wellbeing in a Time of Conflict and Gender Sensitivity in the Judiciary in Ukraine was held in May with 51 judges from Ukraine joining the conference in Poland.

Training for Judges in Ukraine

Two cascade trainings on a basic course on international crimes for 50 Ukraine judges (April 2024). The focus was on war crimes, general provisions of international humanitarian law and International Criminal Law, genocide and crimes against humanity as well as practical case studies and open discussions on key issues.

Assessment of war crimes judgments

The Programme conducted a benchmarking assessment on the application of international law in war crimes judgments in Ukraine, based on previously developed methodology. This report will be used to further improve training for judges and prosecutors, monitor the effectiveness and impact of the programme in improving national judicial practice.



SDG LEGAL INITIATIVE

All chapters of A4ID's SDG Handbook were completed. The comprehensive **handbook** will be a valuable resource designed to highlight the critical role of legal professionals in building peaceful societies, increasing access to justice, and strengthening institutions.

Work has continued the 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 and the handbook is the culmination of that work. It offers a key resource for practitioners committed to these goals and a solid foundation for our ambitious plans to build practical cross-disciplinary collaborations.

The SDG Legal Initiative aims 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.

In 2023, the SDG Legal Initiative also 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 were released in early 2024. A comprehensive SDG Legal Guide encompassing all 17 chapters is due for release in February 2025. Published chapters can be accessed here: [SDG Legal Guide - SDG Legal Initiative \(a4id.org\)](#).

FINANCIAL REVIEW

INCOME AND EXPENDITURE

A4ID had a number of key areas of activity:

- The ROLE UK Programme, a rule of law focussed activity that was funded by the UK Foreign, Commonwealth and Development Office and included Ukraine, and part of the Business and Human Rights Programme in East Africa and South Asia;
- The Business and Human Rights Programme in East Africa was part-funded by the Danish Institute for Human Rights.
- The Pro Bono Legal Services was funded by the Legal Partners' annual contributions;
- Thought Leadership work, including the SDG Legal Initiative and the Learning (part-funded by revenue from the paid-for training courses), Policy, Development and Knowledge activities;
- The Legal Pro Bono Rwanda Programme, funded by the Clifford Chance Foundation.

These activities were supported by the Finance, Administration, Information Technology and Communications departments.

In the year to 31 August 2024, total income was £3.113 million which represented a growth in income from previous year's (audited) income of £2.721 million, following increased activity of the ROLE/Ukraine Project.

The net deficit from activities for the year ended 31st August 2024 was £83,655.

Staff numbers have reduced in this financial year. We have increased staff remuneration to reflect external managerial and professional pay rates and ensure that our staff are fairly paid.

The Legal Partners' annual contributions remain a vital element of our funding and enable us to meet the cost of the administration for the Pro Bono Legal Services and our general activities. With our increased level of expenditure, we need to maintain a higher level of reserves. Although, our unrestricted general income fund only rose by a small amount during the year our designated funds had a more substantial increase even though £51,799 of these were used during the period for policy and thought leadership work. The Trustees will keep the level of these designated funds for support of the charity's objectives under periodic review.



CASH FLOW & RESERVES POSITION

Cash flow is very good, with the funds held at banks based in the UK.

The ROLE UK Programme is funded in advance of forecast expenditure, as is the Legal Pro Bono Rwanda Programme, and the law firms make their annual contributions for any financial year in advance. As of 31 August 2024, A4ID registered a total cash at bank balance of £573,392 split between its three holding accounts.

Total funds carried forward stood at £882,513.

- Restricted Funds: £448,791
- Unrestricted General Funds (six months' cover): £200,000
- Unrestricted Designated Funds (internal ring fencing tied to commitments at Trustees' discretion): £233,722

The unrestricted general fund has a six months going concern reserve in line with the A4ID's reserves policy. Reserves remained at a similar level to those held at the end of the previous financial year.

AUDIT OF A4ID

Our 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.

FINANCIAL SYSTEMS, STAFF AND DUE DILIGENCE

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, is reviewed annually so as to remain 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.

RISK POLICY AND MANAGEMENT

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, who are the Trustees, guarantee to contribute an amount not exceeding £1 to the assets of A4ID in the event of winding up.

The Trustees, whether acting as Trustees or as members, do not have any beneficial interest in the surplus nor in the assets of 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 five workstreams. Programmes, Pro Bono Legal Services (PBLs), Finance/Administration/Information Technology, and Communications/Thought Leadership. Each workstream is led by a Lead individual. Each Lead individual 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: 25 June 2025

and is signed on their behalf by **Roger Leese, Chair**

Signed: 



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 2024 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 2024 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 12 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

26 June 2025

Date:



STATEMENT OF FINANCIAL ACTIVITY

For the year ended 31 August 2024

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:						
<i>Donations and legacies</i>	2	21,773	-			
<i>Legal Partners' annual contributions</i>		258,610	-	-	21,773	13,381
<i>Charitable activities</i>					258,610	267,308
Education - training course fees		7,657	-	-	7,657	28,880
ROLE UK Programme Income		-	-	2,569,543	2,569,543	1,736,817
Pro bono Rwanda		-	-	249,486	249,486	275,082
		-	-	-	-	363,876
		-	-	-	-	34,300
Ukraine Project						
Danish Institute of Human Rights						
<i>Investment income</i>		6,123	-	2	6,125	1,151
Bank interest						
Total		294,163	-	2,819,031	3,113,194	2,720,795
Expenditure on:						
<i>Raising funds</i>						
Costs of raising funds		9,974	-	-	9,974	9,487
<i>Charitable activities</i>	7					
Learning and Development		38,626	-	-	38,626	49,851
Policy and Thought Leadership		130,044	51,799	-	181,843	196,997
BHR Programme		41,879			41,879	32,597



in East Africa and India Danish Institute of Human Rights ROLE UK Programme Pro Bono Rwanda Pro Bono Legal Services Ukraine Governance costs						
		-	-	29,775	29,775	7,463
		-	-	1,947,677	1,947,677	1,736,492
		-	-	438,311	438,311	158,871
		153,261	-	-	153,261	153,363
		-	-	347,342	347,342	365,302
		8,160	-	-	8,160	10,502
Total Charitable Expenditure		371,971	51,799	2,763,106	3,186,876	2,711,438
Total Expenditure	6	381,944	51,799	2,763,106	3,196,849	2,720,925
Net income/(expenditure)		(87,781)	(51,799)	55,925	(83,655)	(130)
Transfer between funds	13	91,959	(196,881)	(279,062)	-	-
Net movement in funds	13	4,178	135,304	(223,137)	(83,655)	(130)
Fund Balance as on 31 August 2023		195,822	98,418	671,928	966,168	966,298
Fund Balance as on 31 August 2024	13	200,000	233,722	448,791	882,513	966,168

BALANCE SHEET

At 31 August 2024

	Note	Unrestricted £	Designated £	Restricted £	At 31 August 2024 £	At 31 August 2023 £
Current assets						
Debtors	10	39,653	-	667,938	707,591	790,361
Cash at bank		160,347	233,722	179,323	573,392	445,712
Creditors: Amounts falling due within one year	11	-	-	(398,469)	(398,469)	(269,905)
Net current assets		200,000	233,722	448,791	882,513	966,168



Total assets less current liabilities		200,000	233,722	448,791	882,513	966,168
		200,000	233,722	448,791	882,513	966,168
Income Funds		200,000	-	-	200,000	195,822
Unrestricted funds		-	233,722	-	233,722	98,418
Designated funds						
Restricted funds						
Rwanda		-	-	174,641	174,641	323,881
DIHR	13	-	-	-	-	29,709
Investments		-	-	-	-	(2)
ROLE UK/Ukraine		-	-	274,150	274,150	318,340
		200,000	233,722	448,791	882,513	966,168

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 25 June 2025 and signed on its behalf by:

Steve Newcombe, Treasurer

Signature: *ST Newcombe*

Date: 25 June 2025



STATEMENT OF CASHFLOW

For the year ended 31 August 2024

	2024 £	2023 £
Cash flow from operating activities:		
Net Income/(expenditure)	(83,655)	(130)
Adjustments for:		
(Increase)/Decrease in Debtors	82,770	(768,568)
Interest Received	(6,125)	(1,151)
Increase/(Decrease) in Creditors	128,564	194,952
Net cash generated from operating activities	121,556	(574,897)
Cash flows from Investing activities:		
Interest received	6,125	1,151
Net cash used in investing activities	6,125	1,151
Net increase/(decrease) in cash and cash equivalents	127,681	573,746
Cash and cash equivalents at the beginning of year	445,712	1,019,459
Cash and cash equivalents at the end of year	573,392	445,712
Analysis of changes in net debt:		
Cash and Cash equivalents		
Cash at bank and in hand	573,392	445,712
	573,392	445,712



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 pound (£).

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).

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 2025 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 is recognised when: a) the charity has entitlement to the funds; b) any performance conditions attached to the items of income had been met; c) it is probable that the income will be received; d) the amount can



be measured reliably. Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Donations: Donations are accounted for when received. If a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred until either those conditions are met in full, or their fulfilment is wholly within the control of the charity, and it is probable that those conditions will 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 is subject to specific conditions it is recognised as earned when the conditions have been satisfied. Grant funding included in this category provides funding to support activities and is recognised where there is entitlement, probability of receipt, and the amount can be measured with sufficient reliability.

Government Grants: Government grants comprise grants received from the FCDO. Government grants are recognised as income when there is reasonable assurance that the grant conditions will be met. Government grants relating to Rule of Law UK/Ukraine Programme spend are 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 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 7% of salary. 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 2029.

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

A number of transactions took place between the Charity and law firms during the financial year, where Trustees, Roger Leese, Jessica Gladstone (both at Clifford Chance LLP) and Rebecca Kitchingham (at CMS UK) are partners. Clifford Chance LLP was a legal partner paying an annual contribution. CMS UK was a legal partner paying an annual contribution, an education client and was reimbursed for activity expenditure.

The Clifford Chance Foundation, the philanthropic arm of Clifford Chance LLP gave a grant of £249,486 to fund the Rwandan project.

2. INCOME FROM LEGACIES AND DONATIONS

	Unrestricted funds	Total 2024 £	Total 2023 £
Member's donations	3,715	3,715	3,785
Gift aid, donations, and fundraising	18,058	18,058	9,596
Total	21,773	21,773	13,381

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 (and not recognised as an expense in the accounts) are as follows:

	At 31 August	At 31 August
Due within one year from the year-end	2024	2023
	£	£
Building rent	29,424	29,424
Service charges	10,818	9,408
Phone system	48	48
Information technology support	23,947	24,200
	<u>64,237</u>	<u>63,080</u>
Recognised as an expense in the accounts	<u>84,072</u>	<u>74,569</u>
Due between one and five years from the year-end		
Information technology support	2,177	28,600
	<u>2,177</u>	<u>28,600</u>
Recognised as an expense in the accounts	112,029	101,407

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 £122,796 (2023; £108,091).

6. TOTAL EXPENDITURE

	Cost of raising funds £	Charitable Activities £	Governance Costs £	Total 2024 £	Total 2023 £
Staff Costs	3,652	941,815	3,652	949,118	948,526
Governance	-	-	-	-	3
Learning & Development	-	20,552	-	20,552	23,894
Policy and Thought Leadership	-	56,163	-	56,163	37,057
Collection of members' dues	1,813	-	-	1,813	1,916
ROLE UK	-	1,268,726	-	1,268,726	993,294
Pro Bono Rwanda	-	421,728	-	421,728	158,860



BHR Programme		41,879		41,879	32,597
Ukraine		282,280		282,280	324,528
DIHR		29,689		29,689	7,463
Pro bono legal services		14,525		14,525	15,779
Total	5,465	3,077,357	3,652	3,086,474	2,543,917
Support Costs					
Audit fee	230	6,620	230	7,080	7,320
Office accommodation & services	2,356	79,360	2,356	84,072	74,569
Insurances	400	3,198	400	3,997	7,881
Other support costs	1,523	12,182	1,523	15,227	87,237
Total	4,509	101,359	4,509	110,376	177,008
Total Expenditure	9,974	3,178,716	8,160	3,196,850	2,720,925

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs	Support Costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Learning and Development	31,412	7,214	38,626	49,851
Policy and Thought Leadership	174,629	7,214	181,843	196,997
ROLE UK Programme	1,947,677	-	1,947,677	1,736,493
BHR Programme in East Africa and India	41,879	-	41,879	32,597
Pro Bono Rwanda	438,311	-	438,311	158,871
Ukraine	347,342	-	347,342	365,302
Pro Bono Legal Services	131,619	21,642	153,261	153,363
DIHR	29,775	-	29,775	7,463
Governance Costs	3,652	4,509	8,161	10,499
Total	3,146,298	40,578	3,186,876	2,711,435



8. EMPLOYEES

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

	2024 Number	2023 Number
Executive, Programme, and Office	19	21

Employment Costs

	2024 £	2023 £
Wages and Salaries	826,352	810,553
Social Security Costs	82,535	82,688
Pension Contributions to defined contribution schemes	20,572	31,532
Sub-total	929,459	924,773
Other Staff Costs		
Recruitment	618	4,318
Volunteer Expenses	350	-
Consultancy	-	1,406
Training	1,800	5,063
Expenses	3,044	2,734
Childcare vouchers, health and well-being	13,847	10,232
Total	949,118	948,526

Three members of staff earned more than £60,000 (2023; two)

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

	2024 Number	2023 Number
£60,000-£69,999	1	-
£80,000-£89,999	1	2
£90,000-£100,000	1	-

No Trustee was remunerated for their role as trustee (2023; none).

There were no expenses reimbursed to Trustees nor paid on their behalf to third parties (2023; nil).

Included in the income and expenditure account was a sum of £6,803 (2023; £5,381) in respect of a premium payable for a policy of insurance which included Trustees' indemnity insurance.

Pension contributions are 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.



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

	2024	2023
	£	£
Trade Debtors USD	8,823	8,823
Miscellaneous receivables	30,830	621,652
Accrued income	92,260	36,947
Prepayments	575,678	122,939
Total	707,591	790,361

11. CREDITORS, AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Tax and Social Security	23,258	25,829
Pension Contributions to defined contribution schemes	518	3,580
Trade Creditors	353,865	184,157
Sundry Creditors	-	103
Accruals	20,828	56,235
Total	398,469	269,904

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.

INVESTMENT INCOME

Total investment income earned by the charity is derived from interest on savings account.



13. FUND MOVEMENTS

	Unrestricted General	Unrestricted Designated	Restricted Rwanda	Restricted DIHR	Restricted Ukraine CSSF	Investments	Restricted ROLE/Ukraine post CSSF	Total
	£	£	£	£	£	£	£	£
At 1 September 2022	181,816	295,299	251,401	-	-	-	237,782	966,298
Net income for the year	(142,077)	-	116,213	26,837	(1,426)	-	323	(130)
Transfers between funds	156,083	(196,881)	(43,733)	2,872	1,426	(2)	80,235	-
At 31 August 2023	195,822	98,418	323,881	29,709	-	(2)	318,340	966,168
Net income for the year	(87,781)	(51,799)	(188,825)	(29,775)	-	2	274,524	(83,655)
Transfers between funds	91,959	187,103	39,585	66	-	-	(318,714)	-
At 31 August 2024	200,000	233,722	174,641	-	-	-	274,150	882,513

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 by 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 2024 are being drawn up.

Expenditure in the year was made as follows:

	2024	2023
	£	£
Staff	-	29,615
Information Technology	1,044	13,872
Website	3,168	9,504
Equipment	-	-
Conference Costs	-	-
Consultants	-	11,854
Legal fees	47,587	-
Flights	-	277
Total	51,799	65,122


The transfers between funds were as follows:

- i) Transfer to the Rwandan project's funds from the unrestricted general fund being a repayable advance to keep the former within budget. There was accelerated expenditure compared to budget which caused the Rwandan funds to fall below budget temporarily. Overall, the Rwandan project was keeping to budget over its lifetime.
- ii) Transfer to the designated funds from the unrestricted general fund to leave six months' future expenditure worth of reserve in the unrestricted general fund.
- iii) Transfer to the unrestricted general fund from 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 and to DIHR as the project ended.

14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

For the 12 months ended 31 August 2023.

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £
<u>Income and endowments from:</u>				
Donations and legacies	13,381	-	-	13,381
Legal Partners Contributions	267,308	-	-	267,308
<u>Charitable activities:</u>				
Education - training courses	28,880	-	-	28,880
ROLE UK Programme Income	-	-	1,736,817	1,736,817
Legal Pro Bono Rwanda	-	-	275,082	275,082
Ukraine CSSF	-	-	363,876	363,876
DIHR	-	-	34,300	34,300
Investments	1,151	-	-	1,151
Total Income and endowments	310,720	-	2,410,074	2,720,795
<u>Expenditure On:</u>				
Raising funds	9,487	-	-	9,487
<u>Charitable Activities</u>				
Learning and Development	49,851	-	-	49,851
Policy and Thought Leadership	196,997	-	-	196,997
BHR Programme in East Africa and India	32,597	-	-	32,597
ROLE UK Programme	-	-	1,736,493	1,736,493
Pro Bono Rwanda	-	-	158,871	158,871
Pro Bono Legal Services	153,363	-	-	153,363
Ukraine	-	-	365,302	365,302



Governance Costs	10,502	-	-	10,502
Total Charitable Expenditure	443,309	-	2,268,129	2,711,438
Total Expenditure	452,796	-	2,268,129	2,720,925
Net Income/(Expenditure)	(142,077)	-	141,947	(130)
Transfer Between Funds	156,083	(196,881)	40,798	-
Net movement in funds	14,007	(196,881)	182,743	(130)
Fund balances as on 31 August 2022	181,815	295,299	489,184	966,298
Fund balances as on 31 August 2023	195,822	98,418	671,927	966,168



OPPORTUNITIES FOR ENGAGEMENT AND COLLABORATION

HOW LEGAL PROFESSIONALS, FIRMS, AND PARTNERS CAN CONTRIBUTE

A4ID members

A4ID's members share our ideas and support our work. By becoming an A4ID member they can help us to raise awareness of the important role of law in international development as well as gaining a deeper understanding of the issues we work on.

Legal partner

Our legal partners are central to our work. They provide the expertise, professionalism and enthusiasm that is essential to achieving our development partners' goals.

Development partner

We work with a wide range of development partners from around the world. As well as linking them with legal experts to provide free legal support, we also work closely with them to develop ways in which the law can be used to further the SDGs.

Supporting A4ID

We encourage donations for our work in helping to realise the UN Sustainable Development Goals. As a small charity, A4ID can leverage a huge amount of support from some of the very largest firms in the international legal community.

This is done in a very efficient and highly cost-effective manner, thereby creating large savings for organisations which combat extreme poverty. We therefore rely on generous contributions to help fund our work. The most efficient way to donate to A4ID is online via [Virgin Money Giving](#). If offer the option of donating via another method, by contacting info@a4id.org.



WITH THANKS TO OUR PARTNERS AND SUPPORTS

Foreign, Commonwealth & Development Office

Danish Institute for Human Rights

Egality Law

KTA Advocates

Gowling WLG

Squire Patton Boggs UK LLP

Asters

Masouros & Partners - Attorneys at Law

ALN Nigeria | Aluko & Oyeboode

S&A Law Offices

Mehrteab & Getu Advocates LLP

Khaitan & Co

Kingsley Napley LLP

EKC Advocates

Eric Silwamba, Jalasi and Linyama Legal Practitioners

Clifford Chance / Ciftci Attorney Partnership

Harris Kyriakides

Campos Mello Advogados

Clifford Chance LLP

A&O Shearman

CMS Cameron McKenna Nabarro Olswang LLP

Dechert LLP

Latham & Watkins LLP



Linklaters LLP

Mayer Brown International LLP

Orrick, Herrington & Sutcliffe (Europe) LLP

Reed Smith LLP

Simmons & Simmons LLP

Vinson & Elkins

White & Case LLP

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Kirkland & Ellis

N.I. Jacobs and Associates

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Travers Smith LLP

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Bristows LLP

McDermott, Will and Emery UK LLP

Gibson Dunn & Crutcher LLP

Winston & Strawn London LLP

Norton Rose Fulbright LLP

Willkie Farr & Gallagher

Neil Jacobs

Milbank LLP

Onyango & Company Advocates



TripleOKLaw

Jenner & Block

ANM Global - Solicitors & Advocates

Fragomen LLP

Viera De Almeida (VdA)

APPENDICES

[A4ID Africa Impact Report 2023 - 2024.docx](#)

[A4ID South Asia Impact Report.docx](#)