

I-PROBONO

England & Wales · Charity number 1148556

Details

Status Registered

Legal form Charitable company

Company number [07026261](#)

Registered 2012-08-14

Register [View on the Charity Commission register](#)

Contact

Address Fieldfisher Llp
Riverbank House
London
EC4R 3TT

Phone 02078616728

Email contact@i-probono.com

Website www.i-probono.com

Activities

Objects: (a) the support of human rights by the voluntary sector for the benefit of the public by providing and arranging advice and assistance in such ways as the charity trustees think fit; and(b) further such other purposes as are charitable under the laws of England and Wales.

Activities: iProbono's mission is to enable people to access their rights in pursuit of a just society. We do this by representing people in need, strengthening the impact of civil society and advocating for policies that promote equity and human rights. iProbono operates a website at www.i-probono.com and encourages people in the legal community to volunteer their skills and expertise to civil society.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THROUGHOUT ENGLAND AND WALESINDIAUSA
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£185,790	£670,787	-	-
2024-04-30	£454,834	£475,360	-	-
2023-04-30	£982,033	£698,358	£708,066	1
2022-04-30	£986,098	£830,506	£424,391	0
2021-04-30	£1,433,794	£638,705	£268,799	0

Trustees

Name	Role	Appointed
Allan Achesa Maleche		2024-05-14
Gabriela Lilah Ernah Christian Hare		2024-05-14
Nilopar Uddin		2021-12-02
Rufina Aswini Weeraratne		2024-05-14
SHIREEN AVA IRANI		2009-09-30

I-PROBONO

England & Wales - Charity number 1148556

Accounts

Charity registration number 1148556

Company registration number 07026261 (England and Wales)

I-PROBONO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

I-PROBONO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors	SA Irani N Uddin G L E Christian-Hare A A Maleche R A Weeraratne	(Appointed 14 May 2024) (Appointed 14 May 2024) (Appointed 14 May 2024)
Charity number	1148556	
Company number	07026261	
Chief executive officer	Mariam Faruqi	
Registered office	Fieldfisher Riverbank House 2 Swan Lane London EC4R 3TT	
Independent examiner	TC Group Star House Star Hill Rochester Kent ME1 1UX	
Bankers	Coutts & Co 440 Strand London WC2R 0QS	

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I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2025

The Trustees, who are also directors of i-Probono for the purposes of the Companies Act, present their annual report together with the financial statements for the year ended 30 April 2025. i-Probono ("iProbono") operates under the name "iProbono". The Trustees confirm that the annual report and financial statements of iProbono comply with the current statutory requirements, the requirements of iProbono's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

Since iProbono qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

1. Structure, governance and management

A. Constitution

iProbono is constituted as a company limited by guarantee under articles of association dated 22 September 2009, amended in 2012 and 2025 and is a registered charity with number 1148556.

B. Method of appointment or election of Trustees

The management of iProbono is the responsibility of the Trustees who are elected under the terms of the articles of association.

The procedure for inducting new trustees to the Board includes provision of a deck of core organisational documents and introductions to key team members. Guidance is available from team members and the Chair of the Board. Trustees are updated during quarterly board meetings and an annual Strategy Day. During the reporting year, iProbono recruited three new Trustees following a competitive interview process led by our CEO and the Board. Douglas Peniston retired as a Trustee during the reporting year.

C. Organisational structure and network

iProbono operates worldwide, with principal activities in Nepal, Bangladesh, India, Pakistan, Sri Lanka and the United Kingdom. iProbono has historically undertaken projects across Africa, Europe and South-East Asia. iProbono collaborates in India with I-Probono (India) Legal Services.

Management decisions include those relating to appointing new Trustees to the Board, hiring of the CEO, the governance and funding of the organisation. Decisions about the day to day operations of the organisation and program delivery are delegated to staff under supervision of the CEO. Trustees have oversight of the programs and fundraising strategies developed and delivered by the CEO and staff.

iProbono collaborates with other charities and organisations in pursuit of its charitable objectives. Voluntary collaborations are guided by written Terms of Reference. If they involve funding arrangements, these are set out in a Memorandum of Understanding or grant agreement agreed by both parties.

D. Pay and Remuneration of Staff

The pay and remuneration of iProbono's key management personnel is decided by the Trustees. Levels of remuneration and benchmarking are established through comparative analysis of the sector in tandem with the organisational budget.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

2. Key Program Objectives and Activities

iProbono's mission is "to enable people to access their rights in pursuit of a just society" and it does this by:

1. Advancing justice for all by representing people in need;
2. Strengthening the impact of civil society; and
3. Advocating for policies that promote social equity and end discrimination.

iProbono provides holistic counsel with a robust and lean team that delivers strategic direction and execution while leveraging the expertise and commitment of a global community of pro bono lawyers. Our programs align with the objects of the charity and our stated mission. Local teams of consultant legal officers galvanise volunteers who are pro bono advocates, human rights activists and remunerated fellows to ensure that we can respond to the most pressing needs of our beneficiaries. We currently work with a volunteer base of over 5000 pro bono legal service providers across jurisdictions.

Our thematic areas of focus include child rights, migrant rights, socio-economic justice, gender justice and equal rights for LGBT+ communities. Below, we set out some of the activities we undertake to achieve our mission.

A. Litigation

Nepal

iProbono continues to lead strategic litigation, research, regional advocacy, and a fellowship to promote economic, social and cultural rights (ESCR) in Nepal. Key activities included:

- Publishing a policy brief, "*The Case for the Complete Decriminalisation of Abortion Care in Nepal and Beyond*", published in *The Lancet Regional Health – Southeast Asia*, to strengthen our Public Interest Litigation filed before Nepal's Supreme Court in 2021 to fully decriminalise abortion.
- Developing, rolling out and tracking the impact of a bilingual *Legal Design Toolkit on Sexual and Reproductive Health Rights*, Nepal's first open-access resource simplifying abortion laws through comics, personas, and visual explainers, which reached over 400 people through workshops, trainings, and online access.

Sri Lanka

iProbono provides litigation and pre-trial support focusing on equality law and child rights on a pro bono basis. The impact of this work is fortified by strategic advocacy, campaigns, and legal education. Key activities included:

- Securing justice for two transgender women who faced assault and discrimination by the police when registering their complaint.
- Meeting with the Human Rights Commission of Sri Lanka to discuss strategies that continue to advance the decriminalisation of same sex relations in the wake of a newly constituted parliament following elections.
- Launching a campaign to advance the rights of children without parental and/or family care in Sri Lanka.
- Training young women leaving state care on their legal rights and producing a practical toolkit with this essential information for future reference.

Bangladesh

In Bangladesh, iProbono provides litigation, pre-trial advice, and legal aid to women, members of the LGBT+ community, and indigenous communities. Activities included:

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

- Launching a legal aid clinic in partnership which provides legal support to more than 140 working women across Dhaka.
- Providing legal aid to members of an indigenous minority community based in the Bandarban district who are being detained arbitrarily without trial.
- Developing a toolkit for queer victims of 'dating blackmail' in Bangladesh and Sri Lanka, containing context-appropriate legal advice and information.
- Supporting the Queer Archives of the Bengal Delta (QABD) with a financial grant to facilitate website development and documentation of LGBT+ lives in Bangladesh and diasporic communities.

Pakistan

- We support lawyers advocating for climate justice, in particular in relation to minority rights and mining rights in the mountain ranges of Karoonjhar, Sindh.
- We continue to work on legal aid mechanisms for Afghans in Pakistan – a commitment we pledged as part of the United Nations High Commissioner for Refugees' (UNHCR) Global Refugee Forum Legal Community Pledge (2023).

India

- We launched a program in West Bengal delivered by our UK team: *Accelerating Access to Justice and Strengthening Civil Society*, bringing on board two sub-grantee organisations, which promote the legal empowerment of women, girls, and members of the transgender community across the state.

B. Transactional projects

iProbono provides capacity-building advice to organisations as part of its mission. Through its global pro bono legal community, iProbono advises civil society organisations on compliance and accessing legal advice, enabling them to focus on their social justice work. For example, in Bangladesh iProbono is:

- Supporting Rise and Shine, an inclusive platform for persons with disabilities, with their registration as a social business.
- Reviewing the HR policies of the Grace Foundation, which promotes the empowerment of low-income families.

C. Humanitarian Relief

iProbono delivers projects to respond to humanitarian crises by harnessing the skills of our voluntary network. Our focus areas included:

- Continuing legal and mentoring support to Afghan women cyclists who have resettled in Europe following the Taliban takeover. This included supporting a cyclist who faced risk of deportation after resettling in Italy and Germany.

D. Outreach, Capacity Building and Professional Development

Examples of activities undertaken by iProbono included:

- Inaugurating the South Asia Justice Network in the UK - a platform for South Asian lawyers and experts working on South Asian law in the UK.
- Launching a professional development programme for our Human Rights Defenders Collective in Sri Lanka, with its inaugural session focusing on the recent Online Safety Act.
- Training mediator officers from Sri Lanka's Ministry of Justice and Mediation Boards Commission on queer rights and intersectional discrimination.
- Training the team of the Child Uplift Program in Bangladesh on the legal rights of children.
- Conducting legal literacy training in Bangladesh, with stakeholders involved in delivering legal aid clinics for women from low-income households.
- Socialising iProbono's 'Legal Design Toolkit' - developed in collaboration with partners from the University of Warwick, City Law School, and local partners in Nepal through in person professional development with lawyers, activists, and doctors across Nepal.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

E. Advocacy

iProbono's advocacy activities inform and impact policy relating to child rights, gender justice, and LGBT+ rights, the rights of indigenous communities, and strengthening civil society including the following:

- Submitting recommendations to the Office of the United Nations High Commissioner for Human Rights (OHCHR) to protect civic space in Bangladesh.
- Filing a formal submission to the UN SOGI Independent Expert highlighting criminalisation, censorship, and surveillance of queer communities in Bangladesh and Sri Lanka.
- Contributing expert testimony to the UN fact-finding mission launched after Bangladesh's regime change, highlighting intensified discrimination and violence faced by queer communities and indigenous peoples during the upheaval.
- Supporting a landmark RTI petition in Sri Lanka, securing child abuse conviction data from the National Child Protection Authority to strengthen evidence-based child protection.
- Catalysing a Penal Code amendment outlawing corporal punishment in Sri Lanka as part of a larger civil society intervention.

F. Fellowships

- In Nepal, iProbono continued the ESCR fellowship program in partnership with the Law and Policy Forum for Social Justice and JURI Nepal. We converted the fellowship into a full-time engagement covering an 18-month period and brought on board two new fellows under this revised framework.

G. Measuring Impact & Success

During the reporting period, iProbono's Research and Impact Director worked closely with our CEO and legal officers to measure the impact and reach of our programs, using quantitative and qualitative methods. An Impact Report for 2024 is available on our website.

3. Financial Review and Reserves

A. Policy on reserves

The Trustees aim to ensure that iProbono's reserves provide it with adequate financial stability and the means to meet its commitments for the foreseeable future, taking account of the support received from sponsoring organisations and grant providers. According to iProbono's Reserve Policy: *The target minimum Operating Reserve Fund is equal to six months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, occupancy, office, travel, program, and ongoing professional services.*

B. Resources and Going Concern

The trustees of i-Probono have reviewed the financial position of the charity, including its reserves, cash flow forecasts and future funding commitments. Based on this review, the trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

The charity incurred an expected deficit for the reporting year and funds from the previous year were allocated to the forecast budget in advance to support program activities. Continued restricted contractual support from current donors for the next 1.5 is in place years, alongside committed unrestricted funds from other multiyear donors. Additional fundraising activities will ensure budget requirements are met for the next financial year as planned. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

C. Principal sources of funds

As set out in our accounts, iProbono's principal sources of funding are grants from major donors including the Swiss Philanthropy Foundation, The Rule of Law Expertise (ROLE UK) program and FCDO, individual donations and support in-kind, for example from the law firm Fieldfisher in the UK.

In preparing this report, the Trustees have taken advantage of the small companies' exemption provided by section 415A of the Companies Act 2006.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Statement of trustees' responsibilities

The trustees, who are also the directors of iProbono for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



N Uddin

Trustee

Dated: 4. 12. 2025

I-PROBONO

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF I-PROBONO**

I report to the trustees on my examination of the financial statements of i-Probono (the charity) for the year ended 30 April 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Sally Meah FCCA
On behalf of TC Group
Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated: *15 December 2025*

I-PROBONO

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	102,486	83,304	185,790	169,350	285,484	454,834
Total income		102,486	83,304	185,790	169,350	285,484	454,834
Expenditure on:							
Charitable activities	3	218,799	451,988	670,787	214,583	260,777	475,360
Total expenditure		218,799	451,988	670,787	214,583	260,777	475,360
Net expenditure		(116,313)	(368,684)	(484,997)	(45,233)	24,707	(20,526)
Transfers between funds		(17,419)	17,419	-	(15,851)	15,851	-
Net movement in funds	5	(133,732)	(351,265)	(484,997)	(61,084)	40,558	(20,526)
Reconciliation of funds:							
Fund balances at 1 May 2024		145,309	542,231	687,540	206,391	501,675	708,066
Fund balances at 30 April 2025		11,577	190,966	202,543	145,307	542,233	687,540

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

I-PROBONO

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	9	21,182		3,247	
Cash at bank and in hand		219,397		702,804	
		<u>240,579</u>		<u>706,051</u>	
Creditors: amounts falling due within one year	10	(38,036)		(18,511)	
Net current assets			202,543		687,540
Net assets excluding pension liability			202,543		687,540
The funds of the charity					
Restricted income funds	11	190,966		542,233	
Unrestricted funds		11,577		145,307	
		<u>202,543</u>		<u>687,540</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 4.12.2025



N Uddin
Trustee

Company registration number 07026261 (England and Wales)

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

i-Probono is a private company limited by guarantee incorporated in England and Wales. The registered office is Fieldfisher, Riverbank House, 2 Swan Lane, London, EC4R 3TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies

(Continued)

Donated services and facilities are measured at the open market equivalent for the benefit that the charity has received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure

1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	16,086	9,053	25,139	53,066	-	53,066
Grants	6,400	74,251	80,651	1,284	285,484	286,768
Donated goods and services	80,000	-	80,000	115,000	-	115,000
	<u>102,486</u>	<u>83,304</u>	<u>185,790</u>	<u>169,350</u>	<u>285,484</u>	<u>454,834</u>

Donations goods and services

The Company received donations in kind from Fieldfisher LLP for programme and administrative support in the form of the use of office, legal services and secondment of staff. The estimated value of these benefits was £119,370 (2024: £115,000).

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

3 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Consultancy fees	242,581	187,874
Travel and subsistence	22,063	25,381
Staff Costs	9,154	17,824
Rent	5,920	1,338
Professional fees	65,933	8,335
Events, conferences and outreach work	96,612	9,520
Donated part-time staff members, office space, professional services and resources and equipment	80,000	115,000
Equipment Hire	4,461	-
Exchange rate variance	168	26
Insurance	-	155
Miscellaneous expenses	2,299	678
Mobile charges	42	173
Bank charges	27	16
Books and printing	3,601	148
Website and computer costs	1,130	2,527
Advertising	24,000	-
	<u>557,991</u>	<u>368,995</u>
Share of support and governance costs (see note 4)		
Support	109,948	104,115
Governance	2,848	2,250
	<u>670,787</u>	<u>475,360</u>
Analysis by fund		
Unrestricted funds - general	218,799	214,583
Restricted funds	451,988	260,777
	<u>670,787</u>	<u>475,360</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

4 Support costs

	Support costs	Governance costs	2025 Support costs		Governance costs	2024
	£	£	£	£	£	£
Rent	9,468	-	9,468	3,299	-	3,299
Bank charges	4,501	-	4,501	2,884	-	2,884
Accountancy fees	9,174	-	9,174	8,971	-	8,971
Staff costs	71,807	-	71,807	70,751	-	70,751
Travel and Accomodation	6,668	-	6,668	7,657	-	7,657
Printing and Books	9	-	9	591	-	591
Internet	-	-	-	15	-	15
Miscellaneous costs	315	-	315	126	-	126
Subscriptions and software	7,895	-	7,895	7,823	-	7,823
Professional fees	111	-	111	1,964	-	1,964
Loan interest paid	-	-	-	34	-	34
Independent examination fees	-	2,848	2,848	-	2,250	2,250
	<u>109,948</u>	<u>2,848</u>	<u>112,796</u>	<u>104,115</u>	<u>2,250</u>	<u>106,365</u>
Analysed between Charitable activities	<u>109,948</u>	<u>2,848</u>	<u>112,796</u>	<u>104,115</u>	<u>2,250</u>	<u>106,365</u>

Governance costs includes payments to the independent examiners of £2,848 (2024 - £2,250) for independent examination fees.

5 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

2,848

2,250

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

7 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
1	1
<u>1</u>	<u>1</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

2025 Number	2024 Number
1	1
<u>1</u>	<u>1</u>

Between £70,001 to £80,000

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

2025 £	2024 £
-----------	-----------

Aggregate compensation

72,225	74,250
<u>72,225</u>	<u>74,250</u>

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	17,526	720
Prepayments	3,656	2,527
	<u>21,182</u>	<u>3,247</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,263	2,472
Trade creditors	8,549	720
Other creditors	4,537	4,219
Accruals	22,687	11,100
	<u>38,036</u>	<u>18,511</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			Movement in funds		
	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2025 £
Role UK	-	-	-	-	-	15,553	(15,553)	-	-
Oak Foundation Ltd	-	-	(2,220)	2,220	-	37,200	(35,385)	-	1,815
US Foundations	471,675	274,495	(208,877)	-	537,291	2,653	(374,763)	17,419	182,600
God My Silent Partner	30,000	-	(43,631)	13,631	-	-	-	-	-
Childrens Justice Fund	-	10,989	(6,049)	-	4,940	-	-	-	4,940
Kalediscope Trust	-	-	-	-	-	12,793	(11,182)	-	1,611
Swiss Philanthropy Foundation	-	-	-	-	-	15,105	(15,105)	-	-
	501,675	285,484	(260,777)	15,851	542,231	83,304	(451,988)	17,419	190,966

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

11 Restricted funds

(Continued)

Purpose of Restricted Funds

Restricted funds comprise of different funds, that are all restricted to directly attributable costs for the charitable activities as below:

Oak Foundation – A one year grant for an Accelerating Access to Justice and Strengthening Civil Society project in West Bengal, India.

US Foundations - to strengthen programs in Nepal, Bangladesh, Sri Lanka and Pakistan. And to, support cultural activities related to awareness raising and knowledge about India and access to Justice

Childrens Justice Fund - providing guidance to organisations, institutions, and individuals that serve survivors of child sex abuse, online child sexual exploitation, and child pornography.

Kalediscope Trust - An Accelerator Grant provided by the Trust for the purposes of creating a tangible shift in how the LGBT+ community, women and children from the tea estate worker community access justice within the Central Province, by sensitising lawyers, police and activists to the needs of women, children and LGBT+ individuals from the tea estate communities, encouraging reporting of human rights violations, providing legal representation, and catalysing empathy among stakeholders.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
Designated - LGBTQ+	-	14,510	-	-	14,510
General funds	145,309	87,976	(218,799)	(17,419)	(2,933)
	<u>145,309</u>	<u>102,486</u>	<u>(218,799)</u>	<u>(17,419)</u>	<u>11,577</u>
Previous year:	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
General funds	206,391	169,350	(214,583)	(15,851)	145,307
	<u>206,391</u>	<u>169,350</u>	<u>(214,583)</u>	<u>(15,851)</u>	<u>145,307</u>

Purpose of Designated Funds

Designated funds comprise of a fund, that is directly attributable for the charitable activities as below:

LGBTQ+ - To Support and promote LGBTQ+ Communities in Asia

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 30 April 2025:			
Current assets/(liabilities)	11,577	190,966	202,543
	<u>11,577</u>	<u>190,966</u>	<u>202,543</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

13 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 April 2024:			
Current assets/(liabilities)	145,307	542,233	687,540
	<u>145,307</u>	<u>542,233</u>	<u>687,540</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

I-PROBONO

England & Wales - Charity number 1148556

Accounts

I-PROBONO

(a company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 30 APRIL 2024

Trustees

Ellen Fleming (Chair)

Douglas Peniston

Nilopar Uddin

Roger James

Shireen Irani

Allan Maleche (appointed on 14 May 2024)

Gabriela Christian Hare (appointed on 14 May 2024)

Aswini Weeraratne (appointed on 14 May 2024)

Company registered number

07026261

Charity registered number

1148556

Registered office

Riverbank House, 2 Swan Lane, London EC4R 3TT

Chief Executive Officer

Mariam Faruqi

Banking Services

Coutts & Co, 440 Strand, London WC2R 0QS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2024

The Trustees, who are also directors of i-Probono for the purposes of the Companies Act, present their annual report together with the financial statements for the year ended 30 April 2024. i-Probono ("iProbono") operates under the name "iProbono". The Trustees confirm that the annual report and financial statements of iProbono comply with the current statutory requirements, the requirements of iProbono's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities

preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

Since iProbono qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

1. Structure, governance and management

A. Constitution

iProbono is constituted under articles of association dated 22 September 2009 amended in 2012 as a company limited by guarantee and is a registered charity number 1148556.

B. Method of appointment or election of Trustees

The management of iProbono is the responsibility of the Trustees who are elected under the terms of the articles of association.

The procedure for inducting new trustees to the Board includes provision of a deck of core organisational documents and introductions to key team members. Guidance is available from team members and the Chair of the Board. Trustees are updated during quarterly board meetings and an annual Strategy Day. During the reporting year, iProbono started recruitment of new Trustees based on a Board skills audit undertaken by our CEO in the previous financial year.

C. Organisational structure and network

iProbono operates worldwide, with principal activities in Nepal, Bangladesh, Pakistan, Sri Lanka and the United Kingdom. iProbono has undertaken projects across Africa, Europe and South-East Asia. iProbono collaborates in India with I-Probono (India) Legal Services.

Management decisions include those relating to appointing new Trustees to the Board, hiring of the CEO, the governance and funding of the organisation. Decisions about the day to day operations of the organisation and program delivery are delegated to staff under

supervision of the CEO. Trustees have oversight of the programs and fundraising strategies developed and delivered by the CEO and staff.

iProbono collaborates with other charities and organisations in pursuit of its charitable objectives. Voluntary collaborations are guided by written Terms of Reference. In the event that they involve funding arrangements, these are set out in a Memorandum of Understanding or grant agreement agreed by both parties.

D. Pay and Remuneration of Staff

The pay and remuneration of iProbono's key management personnel is decided by the Trustees. Levels of remuneration and benchmarking are established through comparative analysis of the sector in tandem with the organisational budget.

2. Key Program Objectives and Activities

iProbono's mission is "to enable people to access their rights in pursuit of a just society" and it does this by:

1. Advancing justice for all by representing people in need;
2. Strengthening the impact of civil society; and
3. Advocating for policies that promote social equity and end discrimination.

iProbono provides holistic counsel with a robust and lean team that delivers strategic direction and execution while leveraging the expertise and commitment of a vast community of pro bono lawyers. Our programs align with the objects of the charity and our stated mission. Local teams of consultant legal officers galvanise volunteers who are pro bono advocates, human rights activists and remunerated fellows to ensure that we can respond to the most pressing needs of our beneficiaries. We currently work with a volunteer base of over 5000 pro bono legal service providers across jurisdictions.

Our thematic areas of focus include child rights, migrant rights, socio-economic justice, gender justice and equal rights for LGBT+ communities. Below, we set out some of the activities we undertake to achieve our mission.

A. Litigation

Nepal

iProbono continues to lead strategic litigation, research, and regional advocacy to promote economic, social and cultural rights (ESCR), as well as rights of migrant workers, in Nepal.

Key cases filed before Nepal's Supreme Court include:

- Decriminalising abortion in Nepal. If successful, roughly 8,232,181 Nepali people with reproductive capacities will be positively impacted by this.
- A case related to education access during COVID. The case challenges Nepal's 'Alternative Learning Facilitation Guideline for Students, 2020,' as unconstitutional for limiting the right to education to those with internet and smart devices.
- A successful challenge to the government's decision to charge repatriation fees for return during the Covid-19 pandemic. As a result, approximately 400,000 Nepali migrant workers are expected to return home over a period of time. We are waiting for the final judgement in this matter.
- Three ESCR fellows successfully completed the fellowship this reporting year. One of the fellows filed a petition concerning access to public infrastructure for persons with disabilities in Nepal. If successful, the petition will positively impact approximately 30,00,000 persons with disabilities in Nepal.

Sri Lanka

iProbono provides litigation and pre-trial support focusing on equality law on a pro bono basis. Key cases undertaken in the period include:

- Successful Supreme Court intervention against a challenge to a Private Member's Bill seeking to decriminalise same-sex relations.
- A case of a woman being sexually assaulted by her employer in Saudi-Arabia with her agent back in Sri Lanka threatening and demanding repayment of her salary. *iProbono's* intervention led to the Foreign Bureau of Employment and agent settling the claim with substantial financial compensation.
- *iProbono* intervened in a case where an LGBT+ individual was unlawfully arrested by police due to a random search and perceived mismatch between his appearance and

the photograph on his identity document. iProbono successfully secured the client's release within a few hours.

Bangladesh

- iProbono facilitated acquisition of case documents for the Queer Archives of the Bengal Delta (QABD), as part of a pilot legal archival project.
- Our panel advocates played a crucial role in securing the release on bail of seven children wrongfully detained for several charges and misrepresented as adults during a Dhaka manhunt.

Pakistan

- The Pakistan team worked on a case brief addressing illegal mining in the Karoonjhar Mountain Range, an environmental asset in Pakistan, highlighting its global importance and ongoing legal battles for its preservation.
- iProbono supported grassroots efforts to retain key legal provisions on gender identity, rights to alter gender on official documents, and inheritance, which were struck down by the Federal Shariat Court.

B. Transactional projects

iProbono provides capacity-building advice to organisations as part of its mission. Through its global pro bono legal community, iProbono advises civil society organisations on compliance and accessing legal advice, enabling them to expand their work. This reporting year, iProbono has either completed or is currently facilitating transactional projects in Bangladesh including:

- Providing a legal opinion for archival work and intellectual property rights to the Queer Archives of the Bengal Delta.
- Supporting organisations dedicated to the rights and well-being of transgender and gender-diverse communities by creating policies on gender, child welfare, and human resources.

C. Humanitarian Relief

iProbono delivers projects to respond to humanitarian crises by harnessing the skills of our voluntary network. In the reporting period these included:

- People at Risk Program: Our CEO met with Afghan women cyclists in Italy, who had been evacuated and resettled by iProbono in the previous reporting year. We continue to support the cyclists as they build their lives in Italy.
- iProbono undertook the 'Freedom Rides' campaign across its social media platforms to raise awareness about the experience of forcibly displaced person.

D. Outreach, Capacity Building and Professional Development

Examples of events and activities undertaken by iProbono in the period are:

- Professional development workshop for Nepal based ESCR fellows that included activities.
- Stakeholder consultations in Nepal on our Legal Design Toolkit on Sexual and Reproductive Health Rights with experts from the UK.
- 'Demystifying Decriminalisation' campaign launched in Sri Lanka to counter misinformation about LGBT+ people.
- Roundtable on ending corporal punishment in Colombo.
- Access to Justice Program through which we trained fifteen lawyers, eighteen police officers and five LGBT+ rights activists representing five different provinces in Sri Lanka on statutory provisions, international obligations, case law, and best practice pertaining to violence against women, children and LGBT+ individuals.
- Attending the Asia Pro Bono Quarterly Roundtable and the 12th Asia Pro Bono Conference at which iProbono shared insights from its two flagship fellowship programs - the Justice Leila Seth Fellowship in India and the Economic, Social and Cultural Rights fellowship.
- Attending the PILnet Global Forum 2023 during which our CEO delivered sessions about iProbono's Hunger Relief Campaign during COVID and our learnings from the People at Risk program.
- Legal clinic pilot in Dhaka, Bangladesh at which which 42 women workers received legal support on a range of thematic issues.

- The Street Law program delivered legal education on mental health rights to 360 school children in Dhaka from diverse socio-economic backgrounds.
- Participating in regional learning-sharing sessions on LGBT+ rights organised by our Bangladeshi partner organisation, Oboyob.
- Organising social media campaigns. ‘March4Her’, which delivered information about sexual and gender-based violence offences around South Asia, and ‘Freedom Rides’, which showcased journeys of four Afghan women cyclists.
- A Podcast Series: Pro Bono Profiles, which spotlighted our work in Sri Lanka, and Legal Matters, which highlighted the ESCR Fellowship and Sri Lanka’s Online Safety Act.

E. Advocacy

- In Bangladesh, iProbono met with and submitted recommendations to the United Nations Special Rapporteur on strengthening national mechanisms to combat human trafficking. Many of our recommendations are reflected in her report to the United Nations General Assembly.
- Our Bangladesh team submitted a report to the Office of the United Nations High Commissioner for Human Rights on ‘Civic Spaces in Bangladesh’.
- iProbono Sri Lanka and Bangladesh teams collaborated to make submissions to the Independent Expert on Protection Against Violence and Discrimination based on Sexual Orientation and Gender Identity (IE SOGI), and the Special Rapporteur on Violence Against Women and Girls to inform their reports for the 56th session of the United Nations Human Rights Council.
- In Pakistan, iProbono’s contribution to the UN Independent Expert on Sexual Orientation and Gender Identity (SOGI) on the Impact of Colonialism on SOGI were cited in the final report presented at the 78th session of the UN General Assembly in November 2023.
- iProbono made a consolidated submission to the UN Special Rapporteur on the Independence of Judges and Lawyers on the Promise of Legal Empowerment to Inform and Transform Access to Justice. The submission highlighted the status of legal empowerment and access to justice in South Asia and the need for pro bono legal interventions.

- In Nepal, a coalition of sixteen lawyers, including former ESCR fellows, and our fellowship advisor, submitted a letter to the office of the Prime Minister and various ministries urging the government to enforce the Right to Food, Food Sovereignty Act and the Right to Shelter.
- iProbono collaborated with the Centre for Reproductive Rights (CRR) for an article that examines the need to decriminalise abortion in India and Nepal.

F. Fellowships

- In Nepal, iProbono has in partnership with the Law and Policy Forum for Social Justice, continued the ESCR fellowship program.

G. Measuring Impact & Success

During the reporting period, iProbono's Research and Impact Director worked closely with our CEO and legal officers to measure the impact and reach of our programs, using quantitative and qualitative methods. An Impact Report for the financial year is available on our website (www.i-probono.com).

3. Financial Review and Reserves

A. Policy on reserves

The Trustees aim to ensure that iProbono's reserves provide it with adequate financial stability and the means to meet its commitments for the foreseeable future, taking account of the support received from sponsoring organisations and grant providers.

B. Resources

After making appropriate enquiries, the Trustees have a reasonable expectation that iProbono has adequate resources to continue in operational existence for the foreseeable future. The charity incurred an expected deficit for the reporting year and funds from the previous year were allocated to the forecast budget in advance to support program activities. Continued unrestricted contractual support from the Oak Foundation for the next 2.5 years and anticipated funds from other multiyear donors including OSF, the Tides Foundation and other fundraising activities will ensure budget requirements are met for the

next financial year as planned. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

C. Principal sources of funds

As set out in our accounts, iProbono's principal sources of funding are grants from major donors including the Open Society Foundations, The Oak Foundation, The Rule of Law Expertise (ROLE UK) program and FCDO, individual donations and support in-kind. Support in-kind has been provided by Fieldfisher in the UK.

In preparing this report, the Trustees have taken advantage of the small companies' exemption provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 5 December 2024.

and signed on their behalf by

Ellen Fleming

Chair

Charity registration number 1148556

Company registration number 07026261 (England and Wales)

I-PROBONO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

I-PROBONO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors	EM Fleming R James DJ Peniston SA Irani N Uddin G L E Christian-Hare A A Maleche R A Weeraratne	(Appointed 14 May 2024) (Appointed 14 May 2024) (Appointed 14 May 2024)
Charity number	1148556	
Company number	07026261	
Chief executive officer	Mariam Faruqi	
Registered office	Fieldfisher Riverbank House 2 Swan Lane London EC4R 3TT	
Independent examiner	TC Group Star House Star Hill Rochester Kent ME1 1UX	
Bankers	Coutts & Co 440 Strand London WC2R 0QS	

I-PROBONO

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Statement of cash flows	10
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I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2024

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I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

Bangladesh

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- Our panel advocates played a crucial role in securing the release on bail of seven children wrongfully detained for several charges and misrepresented as adults during a Dhaka manhunt.

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- The Pakistan team worked on a case brief addressing illegal mining in the Karoonjhar Mountain Range, an environmental asset in Pakistan, highlighting its global importance and ongoing legal battles for its preservation.
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- 'Demystifying Decriminalisation' campaign launched in Sri Lanka to counter misinformation about LGBT + people.
- Roundtable on ending corporal punishment in Colombo.
- Access to Justice Program through which we trained fifteen lawyers, eighteen police officers and five LGBT+ rights activists representing five different provinces in Sri Lanka on statutory provisions, international obligations, case law, and best practice pertaining to violence against women, children and LGBT+ individuals.
- Attending the Asia Pro Bono Quarterly Roundtable and the 12th Asia Pro Bono Conference at which iProbono shared insights from its two flagship fellowship programs - the Justice Leila Seth Fellowship in India and the Economic, Social and Cultural Rights fellowship.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

- Attending the PILnet Global Forum 2023 during which our CEO delivered sessions about iProbono's Hunger Relief Campaign during COVID and our learnings from the People at Risk program.
- Legal clinic pilot in Dhaka, Bangladesh at which 42 women workers received legal support on a range of thematic issues.
- The Street Law program delivered legal education on mental health rights to 360 school children in Dhaka from diverse socio-economic backgrounds.
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- Organising social media campaigns. 'March4Her', which delivered information about sexual and gender-based violence offences around South Asia, and 'Freedom Rides', which showcased journeys of four Afghan women cyclists.
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E. Advocacy

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- Our Bangladesh team submitted a report to the Office of the United Nations High Commissioner for Human Rights on 'Civic Spaces in Bangladesh'.
- iProbono Sri Lanka and Bangladesh teams collaborated to make submissions to the Independent Expert on Protection Against Violence and Discrimination based on Sexual Orientation and Gender Identity (IE SOGI), and the Special Rapporteur on Violence Against Women and Girls to inform their reports for the 56th session of the United Nations Human Rights Council.
- In Pakistan, iProbono's contribution to the UN Independent Expert on Sexual Orientation and Gender Identity (SOGI) on the Impact of Colonialism on SOGI were cited in the final report presented at the 78th session of the UN General Assembly in November 2023.
- iProbono made a consolidated submission to the UN Special Rapporteur on the Independence of Judges and Lawyers on the Promise of Legal Empowerment to Inform and Transform Access to Justice. The submission highlighted the status of legal empowerment and access to justice in South Asia and the need for pro bono legal interventions.
- In Nepal, a coalition of sixteen lawyers, including former ESCR fellows, and our fellowship advisor, submitted a letter to the office of the Prime Minister and various ministries urging the government to enforce the Right to Food, Food Sovereignty Act and the Right to Shelter.
- iProbono collaborated with the Centre for Reproductive Rights (CRR) for an article that examines the need to decriminalise abortion in India and Nepal.

F. Fellowships

- In Nepal, iProbono has in partnership with the Law and Policy Forum for Social Justice, continued the ESCR fellowship program.

G. Measuring Impact & Success

During the reporting period, iProbono's Research and Impact Director worked closely with our CEO and legal officers to measure the impact and reach of our programs, using quantitative and qualitative methods. An Impact Report for the financial year is available on our website (www.i-probono.com).

3. Financial Review and Reserves

A. Policy on reserves

The Trustees aim to ensure that iProbono's reserves provide it with adequate financial stability and the means to meet its commitments for the foreseeable future, taking account of the support received from sponsoring organisations and grant providers.

B. Resources

After making appropriate enquiries, the Trustees have a reasonable expectation that iProbono has adequate resources to continue in operational existence for the foreseeable future. The charity incurred an expected deficit for the reporting year and funds from the previous year were allocated to the forecast budget in advance to support program activities. Continued unrestricted contractual support from the Oak Foundation for the next 2.5 years and anticipated funds from other multiyear donors including OSF, the Tides Foundation and other fundraising activities will ensure budget requirements are met for the next financial year as planned. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

C. Principal sources of funds

As set out in our accounts, iProbono's principal sources of funding are grants from major donors including the Open Society Foundations, The Oak Foundation, The Rule of Law Expertise (ROLE UK) program and FCDO, individual donations and support in-kind. Support in-kind has been provided by Fieldfisher in the UK.

In preparing this report, the Trustees have taken advantage of the small companies' exemption provided by section 415A of the Companies Act 2006.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of i-Probono for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

.....
EM Fleming
Trustee
Dated:

I-PROBONO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF I-PROBONO

I report to the trustees on my examination of the financial statements of i-Probono (the charity) for the year ended 30 April 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sally Meah FCCA
On behalf of TC Group
Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated:

I-PROBONO**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 30 APRIL 2024**

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	169,350	285,484	454,834	233,018	749,015	982,033
		-----	-----	-----	-----	-----	-----
Total income		169,350	285,484	454,834	233,018	749,015	982,033
Expenditure on:							
Charitable activities	3	214,583	260,777	475,360	379,338	319,020	698,358
		-----	-----	-----	-----	-----	-----
Total expenditure		214,583	260,777	475,360	379,338	319,020	698,358
		=====	=====	=====	=====	=====	=====
Net income/(expenditure)		(45,233)	24,707	(20,526)	(146,320)	429,995	283,675
Transfers between funds		(15,851)	15,851	-	-	-	-
		-----	-----	-----	-----	-----	-----
Net movement in funds	5	(61,084)	40,558	(20,526)	(146,320)	429,995	283,675
Reconciliation of funds:							
Fund balances at 1 May 2023		206,391	501,675	708,066	352,711	71,680	424,391
		-----	-----	-----	-----	-----	-----
Fund balances at 30 April 2024		145,307	542,233	687,540	206,391	501,675	708,066
		=====	=====	=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

I-PROBONO**STATEMENT OF FINANCIAL POSITION****AS AT 30 APRIL 2024**

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	3,247		1,515	
Cash at bank and in hand		702,804		733,210	
		<u>706,051</u>		<u>734,725</u>	
Creditors: amounts falling due within one year	10	(18,511)		(26,659)	
		<u> </u>		<u> </u>	
Net current assets			687,540		708,066
			<u> </u>		<u> </u>
Net assets excluding pension liability			687,540		708,066
			<u> </u>		<u> </u>
			<u> </u>		<u> </u>
The funds of the charity					
Restricted income funds	11	542,233		501,675	
Unrestricted funds		145,307		206,391	
		<u> </u>		<u> </u>	
		<u>687,540</u>		<u>708,066</u>	
		<u> </u>		<u> </u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on

.....
EM Fleming
Trustee

Company registration number 07026261 (England and Wales)

I-PROBONO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2024

	2024		2023	
	£	£	£	£
Cash flows from operating activities				
Cash (absorbed by)/generated from operations		(30,406)		267,594
Net cash used in investing activities		-		-
Net cash used in financing activities		-		-
		<hr/>		<hr/>
Net (decrease)/increase in cash and cash equivalents		(30,406)		267,594
Cash and cash equivalents at beginning of year		733,210		465,616
		<hr/>		<hr/>
Cash and cash equivalents at end of year		702,804		733,210
		<hr/> <hr/>		<hr/> <hr/>

1 Accounting policies

Charity information

i-Probono is a private company limited by guarantee incorporated in England and Wales. The registered office is Fieldfisher, Riverbank House, 2 Swan Lane, London, EC4R 3TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies

(Continued)

Donated services and facilities are measured at the open market equivalent for the benefit that the charity has received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	53,066	-	53,066	91,766	-	91,766
Grants	1,284	285,484	286,768	6,252	749,015	755,267
Donated goods and services	115,000	-	115,000	135,000	-	135,000
	169,350	285,484	454,834	233,018	749,015	982,033

Donations goods and services

The Company received donations in kind from Fieldfisher LLP for programme and administrative support in the form of the use of office, legal services and secondment of staff. The estimated value of these benefits was £115,000 (2023: £135,000).

I-PROBONO**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 APRIL 2024****3 Expenditure on charitable activities**

	2024	2023
	£	£
Direct costs		
Consultancy fees	187,874	356,134
Travel and subsistence	25,381	-
Staff Costs	17,824	-
Rent	1,338	-
Professional fees	8,335	-
Events, conferences and outreach work	9,520	103,521
Donated part-time staff members, office space, professional services and resources and equipment	115,000	135,000
Exchange rate variance	26	-
Insurance	155	-
Premise expenses	678	-
Mobile charges	173	-
Bank charges	16	-
Books and printing	148	-
Website and computer costs	2,527	-
	<u>368,995</u>	<u>594,655</u>
Share of support and governance costs (see note 4)		
Support	104,115	101,081
Governance	2,250	2,622
	<u>475,360</u>	<u>698,358</u>
Analysis by fund		
Unrestricted funds	214,583	379,338
Restricted funds	260,777	319,020
	<u>475,360</u>	<u>698,358</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

4 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Rent	3,299	-	3,299	-	-
Bank charges	2,884	-	2,884	2,716	2,716
Accountancy fees	8,971	-	8,971	12,151	12,151
Staff costs	70,751	-	70,751	69,626	69,626
Travel and Accomodation	7,657	-	7,657	16,588	16,588
Printing and Books	591	-	591	-	-
Internet	15	-	15	-	-
Miscellaneous costs	126	-	126	-	-
Subscriptions and software	7,823	-	7,823	-	-
Professional fees	1,964	-	1,964	-	-
Loan interest paid	34	-	34	-	-
Independent examination fees	-	2,250	2,250	-	2,622
	<u>104,115</u>	<u>2,250</u>	<u>106,365</u>	<u>101,081</u>	<u>103,703</u>
Analysed between Charitable activities	<u>104,115</u>	<u>2,250</u>	<u>106,365</u>	<u>101,081</u>	<u>103,703</u>

Governance costs includes payments to the independent examiners of £2,250 (2023 - £2,185) for independent examination fees.

5 Net movement in funds

2024
£

2023
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,250	2,622
--	-------	-------

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

7 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
1	1
<u>1</u>	<u>1</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
Between £70,001 to £80,000	1	-
	<u>1</u>	<u>-</u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	74,250	58,667
	<u>74,250</u>	<u>58,667</u>

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	720	-
Prepayments and accrued income	2,527	1,515
	<u>3,247</u>	<u>1,515</u>
	<u>3,247</u>	<u>1,515</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,472	3,964
Trade creditors	720	1,198
Other creditors	4,219	4,070
Accruals and deferred income	11,100	17,427
	<hr/>	<hr/>
	18,511	26,659
	<hr/> <hr/>	<hr/> <hr/>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			Transfers	Balance at 30 April 2024
	Balance at 1 May 2022	Incoming resources	Resources expended	Balance at 1 May 2023	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
Oak Foundation Ltd	-	-	-	-	-	(2,220)	2,220	-
Avaaz	35,701	-	(35,701)	-	-	-	-	-
Open Society South Asia	35,979	719,015	(283,319)	471,675	-	(170,190)	-	301,485
God My Silent Partner	-	30,000	-	30,000	-	(43,631)	13,631	-
Tides Foundation	-	-	-	-	274,495	(38,687)	-	235,808
Childrens Justice Fund	-	-	-	-	10,989	(6,049)	-	4,940
	71,680	749,015	(319,020)	501,675	285,484	(260,777)	15,851	542,233

Purpose of Restricted Funds

Restricted funds comprise of 3 different funds, that are all restricted to directly attributable costs for the charitable activities as below:

Open Society South Asia - to strengthen programs in Nepal, Bangladesh, Sri Lanka and Pakistan

Childrens Justice Fund - providing guidance to organisations, institutions, and individuals that serve survivors of child sex abuse, online child sexual exploitation, and child pornography.

Tides Foundation - to support cultural activities related to awareness raising and knowledge about India and access to justice.

I-PROBONO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF I-PROBONO

I report to the trustees on my examination of the financial statements of i-Probono (the charity) for the year ended 30 April 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sally Meah FCCA
On behalf of TC Group
Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated: 3 January 2025

I-PROBONO

England & Wales - Charity number 1148556

Accounts

Charity registration number 1148556

Company registration number 07026261 (England and Wales)

I-PROBONO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

I-PROBONO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors	EM Fleming R James DJ Peniston SA Irani N Uddin
Charity number	1148556
Company number	07026261
Registered office	Fieldfisher Riverbank House 2 Swan Lane London EC4R 3TT
Independent examiner	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX

I-PROBONO

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Statement of financial position	9
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I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2023

The Trustees, who are also directors of i-Probono for the purposes of the Companies Act, present their annual report together with the financial statements for the year ended 30 April 2023. i-Probono ("iProbono") operates under the name "iProbono". The Trustees confirm that the annual report and financial statements of iProbono comply with the current statutory requirements, the requirements of iProbono's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2019).

Since iProbono qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

1. Structure, governance and management

A. Constitution

iProbono is constituted under articles of association dated 22 September 2009 as a company limited by guarantee and is a registered charity number 1148556.

B. Method of appointment or election of Trustees

The management of iProbono is the responsibility of the Trustees who are elected under the terms of the articles of association.

The procedure for inducting new trustees to the Board includes a deck of core organisational documents, introductions to key team members and guidance from the Chair of the Board. Trustees are trained and updated during quarterly board meetings and an annual Strategy Day. During the reporting year, our CEO conducted a Board skills audit to support current Trustees.

C. Organisational structure and network

iProbono operates worldwide, with principal activities in Nepal, Bangladesh, Pakistan, Sri Lanka, and the United Kingdom. iProbono has undertaken projects across Africa, Europe, and South-East Asia. iProbono collaborates in India with i-Probono (India) Legal Services.

Management decisions include those relating to appointing new Trustees to the Board, hiring of the CEO, the governance and funding of the organisation. Decisions about the day to operations of the organisation and program delivery are delegated to staff under supervision of the CEO. Trustees have oversight of the programs and fundraising strategies developed and delivered by the CEO and staff.

iProbono collaborates with other charities and organisations in pursuit of its charitable objectives. Voluntary collaborations are guided by written Terms of Reference. In the event that they involve funding arrangements, these are set out in a Memorandum of Understanding agreed by both parties.

D. Pay and Remuneration of Staff

The pay and remuneration of iProbono's key management personnel is decided by the Trustees. Levels of remuneration and benchmarking are established through comparative analysis of the sector in tandem with the organisational budget.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

2. Key Program Activities

This section sets out iProbono's program objectives and activities in relation to the organisation's mission. iProbono's mission is "to enable people to access their rights in pursuit of a just society" and does this by:

1. Advancing justice for all by representing people in need;
2. Strengthening the impact of civil society; and
3. Advocating for policies that promote social equity and end discrimination.

iProbono provides holistic counsel with a robust and lean team that delivers strategic direction and execution while leveraging the expertise and commitment of a vast community of pro bono lawyers. Our programs align with the Objects of the charity and our stated mission. Local teams of consultant legal officers galvanise volunteers who are pro bono advocates, human rights activists and remunerated fellows to ensure that we can respond to the most pressing needs of our beneficiaries. We currently work with a volunteer base of over 5000 pro bono legal service providers across jurisdictions.

Our thematic areas of focus include child rights, migrant rights, socio-economic justice, gender justice and equal rights for LGBT+ communities. Below, we set out some of the activities we undertake to achieve our mission.

A. Litigation

Nepal

iProbono continues to lead strategic litigation, research, and regional advocacy to promote economic, social and cultural rights (ESCR), as well as rights of migrant workers, in Nepal.

Three ESCR Fellows were selected this year to develop strategic litigation, policy research and/or advocacy. Focus areas include:

- Strategic litigation concerning accessibility of services and infrastructure for persons with disabilities in Nepal.
- Gender equality in the context of marriage registration.
- Recognition of community based paralegals within the country's legal aid policy.

Sri Lanka

iProbono provides litigation and pre-trial support focusing on equality law. Key cases undertaken in the period include:

- Representation of a lesbian woman wrongfully detained by her parents upon disclosure of her consensual same-sex relationship. The interim magistrate ordered the woman to undergo a medical and psychiatric examination due to her sexual orientation. iProbono's intervention ensured her release from illegal detention and established that homosexuality is neither a disease nor a crime. Through this case we also shed light on the practise of forced anal and vaginal examinations conducted on LGBT+ persons in Sri Lanka.
- A case of human trafficking where 5 Indonesian women, survivors of trafficking, were unlawfully prosecuted for prostitution under Sri Lanka's brothel ordinances. iProbono's intervention secured their release from an illegal sex trafficking ring and defended them from unlawful prosecution.
- Non-monetary settlement in a case of revenge porn.

Bangladesh

- iProbono launched litigation work in Bangladesh in 2022 and establish a panel of pro bono lawyers. Cases where we provided litigation and/or pre-litigation support include kidnapping and child trafficking, and settlement in a dowry and domestic violence case.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

Pakistan

- iProbono supported a legal intervention challenging petitions filed before the Federal Shariat Court against the Transgender Persons (Protection of Rights) Act, 2018.
- In support of an Afghan woman's asylum application in the United States of America, iProbono also prepared and submitted testimonials and statements from Afghan women cyclists to the United States Citizenship and Immigration Services.

B. Transactional projects

iProbono provides capacity-building advice to organisations as part of its mission. Through its global pro bono legal community, iProbono advises civil society organisations on compliance and accessing legal advice, enabling them to expand their work. This reporting year, iProbono completed 40 significant transactional projects in the UK, Nepal, Pakistan, Bangladesh and Sri Lanka, including:

- iProbono revised Bangladesh Legal Aid and Services Trust data protection policy in line with changing government policies on the subject through the support of a pro bono lawyer in our network. We also provided a legal opinion concerning archival work and intellectual property rights to the Queer Archives of Bengal Delta.
- iProbono's teams in Nepal, Bangladesh, Sri Lanka, and Pakistan, contributed to a global guide on setting up charities around the world.

C. Humanitarian Relief

iProbono assists with projects organised to respond to humanitarian crises. In the period these included:

- The People at Risk program, which provides comprehensive care to Afghan evacuees, ensuring their safe passage and helping them rebuild their lives in host countries including Italy.

D. Outreach, Capacity Building and Professional Development

Examples of events and activities undertaken by iProbono in the period are:

- A workshop on securing Economic, Social and Cultural Rights in Nepal and eradicating poverty at the Advocates for International Development's Law and Development Training Programme 2022.
- A strategic round table exploring decriminalising abortion in Asia through pro bono lawyering at the Asia Pro Bono Quarterly Regional Roundtables.
- In Bangladesh, we organised training for law students on anti-trafficking laws in collaboration with the United Nations Office on Drugs and Crime.
- In Sri Lanka, iProbono conducted several consultations with civil society organisations and LGBT+ community members to draft a bill to protect the rights of transgender persons.
- iProbono shared experiences with digital technology, freedom of speech and expression, and sexual and reproductive health rights at Asia Safe Abortion Partnership's event on Shaping Safer Online Spaces for Sexual and Reproductive Health Rights.
- In Pakistan, iProbono hosted a sensitisation workshop on Pakistan's Transgender Law and its Implementation at the Balochistan University of Information Technology and Management Sciences in Quetta.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

E. Advocacy

- iProbono's Sri Lanka team successfully drafted a Bill to protect the rights of transgender persons in the country through participatory and consultative approaches. They continue to push the Bill through Members of Parliament.
- iProbono's record of equality law success in Sri Lanka led to the Inspector General of Police apologising to the LGBT+ community for unlawful and discriminatory treatment meted out to them by the police. iProbono took this opportunity to create a toolkit to sensitise police on working with LGBT+ victims.
- In Bangladesh, iProbono met with and submitted recommendations to the United Nations Special Rapporteur on strengthening national mechanisms to combat trafficking. Many of our recommendations are reflected in her report to the United Nations General Assembly.
- In Sri Lanka, we launched two video campaigns titled "Stigma" and "Better Together" highlighting the issues faced by the LGBT+ community in the country and promoting the greater inclusion of community members in public life.

F. Fellowships

- In India, iProbono recruited its second batch of Justice Leila Seth Fellows to empower a new generation of lawyers committed to social justice. Two Fellows joined the iProbono team for a period of 18 months.
- In Nepal, iProbono's long term partnership with Law and Policy Forum for Social Justice continued. iProbono restructured its Fellowship program on ESCR.

G. Measuring Impact & Success

During the reporting period, iProbono's Research and Impact Director worked closely with our CEO and legal officers to measure the impact and reach of our programs. We use quantitative and qualitative methods including testimonials and questionnaires through which to measure our success. Donors and the Trustees received regular reports reflecting impact and success.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

3. Financial Reserves

A. Policy on reserves

The Trustees act to ensure that the organisation reserves provide iProbono with adequate financial stability and the means for it to meet its commitments for the foreseeable future, taking account of the support it receives from sponsoring organisations and grant providers.

The Charity aims to hold unrestricted reserves equal to six months' costs, which during the year ended 30 April 2023 were £281k, without including the donation in kind. While we are below this currently with reserves of £206k, during the year to 30 April 2024 we are expecting to restrict costs in line with our income, so as to maintain a break-even position. In addition, for years to 30 April 2025 onward we plan an investment in fundraising to allow future growth. Therefore we expect to achieve our reserves target by 30 April 2025 and to maintain it from that point onwards

After the conclusion of the Avaaz funding in the year ended 30 April 2022 and losing the associated contribution to unrestricted reserves, our unrestricted reserves fell during the year ended 30 April 2023. During the year to 30 April 2024, we will restrict expenditure to match income and expect to remain within our reserves policy going forward.

B. Resources

After making appropriate enquiries, the Trustees have a reasonable expectation that iProbono has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

C. Principal sources of funds

As set out in our accounts, iProbono's principal sources of funding are grants from major donors including the Open Society Foundations, God My Silent Partner, individual donations and support in-kind. Support in-kind has been provided by Fieldfisher in the UK, including program support, marketing, IT, accounts, legal and company secretarial services, administration support, office premises, conference/events/workshop space and seconding members of staff.

In preparing this report, the Trustees have taken advantage of the small companies' exemption provided by section 415A of the Companies Act 2006.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

Statement of trustees' responsibilities

The trustees, who are also the directors of i-Probono for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

.....
EM Fleming
Trustee
Dated:

I-PROBONO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF I-PROBONO

I report to the trustees on my examination of the financial statements of i-Probono (the charity) for the year ended 30 April 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sally Meah FCCA
Crossley Financial Accounting

Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated:

I-PROBONO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	233,018	749,015	982,033	391,469	594,629	986,098
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:							
Charitable activities	3	379,338	319,020	698,358	176,871	653,635	830,506
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(146,320)	429,995	283,675	214,598	(59,006)	155,592
Fund balances at 1 May 2022		352,711	71,680	424,391	138,113	130,686	268,799
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 April 2023		206,391	501,675	708,066	352,711	71,680	424,391
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

I-PROBONO

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	8	1,515		1,432	
Cash at bank and in hand		733,210		465,616	
		<u>734,725</u>		<u>467,048</u>	
Creditors: amounts falling due within one year	9	(26,659)		(42,657)	
Net current assets			708,066		424,391
			<u><u>708,066</u></u>		<u><u>424,391</u></u>
Income funds					
Restricted funds	10		501,675		71,680
Unrestricted funds			206,391		352,711
			<u>708,066</u>		<u>424,391</u>
			<u><u>708,066</u></u>		<u><u>424,391</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
EM Fleming
Trustee

Company registration number 07026261

I-PROBONO

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 APRIL 2023

	2023		2022	
	£	£	£	£
Cash flows from operating activities				
Cash generated from operations		267,594		194,687
Net cash used in investing activities		-		-
Net cash used in financing activities		-		-
Net increase in cash and cash equivalents		<u>267,594</u>		<u>194,687</u>
Cash and cash equivalents at beginning of year		465,616		270,929
Cash and cash equivalents at end of year		<u><u>733,210</u></u>		<u><u>465,616</u></u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

Charity information

i-Probono is a private company limited by guarantee incorporated in England and Wales. The registered office is Fieldfisher, Riverbank House, 2 Swan Lane, London, EC4R 3TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services and facilities are measured at the open market equivalent for the benefit that the charity has received.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	91,766	-	91,766	146,601	-	146,601
Grants	6,252	749,015	755,267	124,868	594,629	719,497
Donated goods and services	135,000	-	135,000	120,000	-	120,000
	<u>233,018</u>	<u>749,015</u>	<u>982,033</u>	<u>391,469</u>	<u>594,629</u>	<u>986,098</u>

Donations goods and services

The Company received donations in kind from Fieldfisher LLP for programme and administrative support in the form of the use of office, legal services and secondment of staff. The estimated value of these benefits was £135,000 (2022: £120,000).

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

3 Charitable activities

	2023 £	2022 £
Consultancy fees	356,134	202,222
Subgrants	103,521	426,620
Donated part-time staff members, office space, professional services and resources and equipment	135,000	120,000
	<u>594,655</u>	<u>748,842</u>
Share of support costs (see note 4)	101,081	79,414
Share of governance costs (see note 4)	2,622	2,250
	<u>698,358</u>	<u>830,506</u>
Analysis by fund		
Unrestricted funds	379,338	176,871
Restricted funds	319,020	653,635
	<u>698,358</u>	<u>830,506</u>

4 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Bank charges	2,716	-	2,716	2,702	2,702
Accountancy fees	12,151	-	12,151	6,607	6,607
Staff costs	69,626	-	69,626	28,019	28,019
Travel and Accomodation	16,588	-	16,588	42,086	42,086
Independent examination fees	-	2,622	2,622	-	2,250
	<u>101,081</u>	<u>2,622</u>	<u>103,703</u>	<u>79,414</u>	<u>81,664</u>
Analysed between Charitable activities	<u>101,081</u>	<u>2,622</u>	<u>103,703</u>	<u>79,414</u>	<u>81,664</u>

Governance costs includes payments to the independent examiners of £2,622 (2022 - £2,250) for independent examination fees.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

6 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
1	1

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	1,515	1,432

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,964	1,373
Trade creditors	1,198	36,083
Other creditors	4,070	2,951
Accruals and deferred income	17,427	2,250
	<u>26,659</u>	<u>42,657</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 May 2021		Movement in funds		Balance at 1 May 2022		Movement in funds		Balance at 30 April 2023	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£
Avaaz	85,203		473,175	(522,676)	35,701		-	(35,701)		-
Open Society South Asia	45,483		194,370	(203,875)	35,979		719,015	(283,319)		471,675
GMSP	-		48,000	(48,000)	-		30,000	-		30,000
	130,686		715,545	(774,551)	71,680		749,015	(319,020)		501,675

Purpose of Restricted Funds

Restricted funds comprise of 3 different funds, that are all restricted to directly attributable costs for the charitable activities as below:

Avaaz - for emergency relief work in India

Open Society South Asia - to strengthen programs in Nepal, Bangladesh, Sri Lanka and Pakistan

GMSP - for the development of programmes in India

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

11 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 April 2023 are represented by:						
Current assets/(liabilities)	206,391	501,675	708,066	352,711	71,680	424,391
	<u>206,391</u>	<u>501,675</u>	<u>708,066</u>	<u>352,711</u>	<u>71,680</u>	<u>424,391</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

I-PROBONO

England & Wales - Charity number 1148556

Accounts

Charity registration number 1148556

Company registration number 07026261 (England and Wales)

I-PROBONO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

I-PROBONO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors	EM Fleming R James DJ Peniston SA Irani N Uddin	(Appointed 2 December 2021)
Charity number	1148556	
Company number	07026261	
Registered office	Fieldfisher Riverbank House 2 Swan Lane London EC4R 3TT	
Independent examiner	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX	

I-PROBONO

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I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2022

The Trustees, who are also directors of i-Probono for the purposes of the Companies Act, present their annual report together with the financial statements for the year ended 30 April 2022. i-Probono ("iProbono") operates under the name "iProbono". The Trustees confirm that the annual report and financial statements of iProbono comply with the current statutory requirements, the requirements of iProbono's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2019).

Since iProbono qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

1. Structure, governance and management

A. Constitution

iProbono is constituted under articles of association dated 22 September 2009 as a company limited by guarantee and is a registered charity number 1148556.

B. Method of appointment or election of Trustees

The management of iProbono is the responsibility of the Trustees who are elected under the terms of the articles of association.

C. Organisational structure and network

iProbono's mission is to enable people to access their rights in pursuit of a just society. iProbono does this by:

1. Advancing justice for all by representing people in need;
2. Strengthening the impact of civil society; and
3. Advocating for policies that promote social equity and end discrimination.

iProbono provides holistic counsel with a robust and lean team that delivers strategic direction and execution while leveraging the expertise and commitment of a vast community of pro bono lawyers.

iProbono operates worldwide, with principal activities in India, Nepal, Bangladesh, Pakistan, Sri Lanka and the United Kingdom. iProbono has undertaken projects across Africa, Europe, and South-East Asia. In India, it operates in association with iProbono India (www.i-probono.in), a non-profit organisation registered in India under local companies legislation.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

Objectives and activities

2. Key Program Activities

A. Litigation

India

iProbono's litigation program in India focuses on child rights and socio-economic justice. The team represents individuals and groups in legal cases across India, in the trial courts, high courts and the Supreme Court. A large proportion of cases involve child sexual abuse, while the remaining matters involve bonded labour, child trafficking, worker's compensation, and housing rights. For example:

iProbono and its partner organisation, Enfold Proactive Health Trust, obtained directions from the Karnataka High Court for the effective implementation of the Protection of Children from Sexual Offences (POCSO) Act by mandating that the parents/caregiver/guardian of child victims of sexual abuse, as well as any legal counsel, be compulsorily notified before bail applications of an accused perpetrator are heard.

iProbono's interventions in the Delhi High Court saved 600 residents of Kashmere Gate Metro Station Parking Basti from becoming homeless and saved around 150 jhuggis (poor quality, roughly built house/shelter) from being demolished.

Nepal

iProbono continues to lead strategic litigation, research, and regional advocacy to promote economic, social and cultural rights, as well as rights of migrant workers, in Nepal. For example, public interest litigation to decriminalise abortion was filed before the Supreme Court of Nepal in April 2021.

Sri Lanka

iProbono provides litigation and pre-trial support focusing on equality law. Among cases undertaken in the period were:

Legal advice and comprehensive care to an individual detained at home by parents when she disclosed her sexual orientation to them, leading to the court acknowledging that homosexuality is neither a disease of the mind nor a criminal offence under the Penal Code.

Advising a transgender man who was harassed by the police and others for his gender identity and his relationship with a cis woman, whom he married upon transitioning. The case brought by iProbono's lawyers was ground-breaking because the court acknowledged the gender transition, the gender recognition certificate, that surgical interventions are not necessary to change one's gender, that biological sex at birth can differ from a person's gender identity and that marriage between a transgender man and a cisgender woman is legally valid.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

B. Transactional projects

iProbono provides capacity-building advice to organisations as part of its mission. Through its global pro bono legal community, iProbono advises civil society organisations on compliance and accessing legal advice, enabling them to expand their work. This reporting year, iProbono completed 70 significant transactional projects in India, the UK, Bangladesh and Sri Lanka, including:

For Arpan, a non-profit organisation that works in the field of protection and rehabilitation of survivors of child sexual abuse, iProbono network lawyers supported 12 projects, including reviewing agreements, drafting MoUs, drafting website disclaimers and advising on copyright-related issues.

Bangladesh Legal Aid and Services Trust engaged iProbono to provide legal advice on a case where someone was temporarily suspended from her job after being arrested in a criminal case.

In Sri Lanka, the Open University approached iProbono to edit and review their Law and Psychology module and Human Sexuality syllabus.

C. Humanitarian Relief

iProbono assists with projects organised to respond to humanitarian crises. In the period these included:

The People at Risk program, which provides comprehensive care to Afghan evacuees, ensuring their safe passage and helping them rebuild their lives in host countries.

In India, following on from its 2020 fundraising campaign in the aftermath of the Covid 19 lockdown, in a second distribution phase in 2021 iProbono assisted 45,420 individuals for periods ranging from 14 to 84 days, with roughly 2,722,950 meals and the distribution of 1000 health kits, 1000 mosquito nets and 400 supplementary nutrition kits.

D. Outreach, Capacity Building and Professional Development

Examples of events and activities undertaken by iProbono in the period are:

Seminars in India on legalities and compliance for NGOs, for lawyers working in the juvenile justice space (specifically focusing on the need for effective rehabilitation, on mandatory reporting obligations under the Protection of Children from Sexual Offences (POCSO) Act), for educators, psychologists, CSOs and other entities who work with children and for law students on the laws and procedures governing child sexual abuse cases and the challenges that arise in representing vulnerable clients.

A session on the juvenile justice systems of India, Sri Lanka and Pakistan as part of the Asia Pro Bono Virtual Conference.

A project in Bangladesh in collaboration with Winrock International to strengthen the capacity of pro bono lawyers in combating human trafficking.

An expert consultation on the decriminalisation of abortion in Nepal with the Chinese University of Hong Kong and City University, London.

A workshop organised during the Asia Pro Bono Conference in Nepal on sexual and reproductive health rights.

In Sri Lanka, residential training delivered to young lawyers and legal experts about how to respond to violence and discrimination against women, children and members of the LGBTIQ+ community and a workshop on fundamental and legal rights for Families of the Disappeared, an organisation based in Sri Lanka.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

E. Psychosocial Support/Advocacy

The India team recruited social workers to provide a range of support for beneficiaries, such as assistance with the medical termination of pregnancy, interim compensation applications and housing rights.

In Sri Lanka, a representation was submitted to the Minister of Justice against forced anal and vaginal examinations conducted on LGBTQI+ persons.

F. Fellowships

In India, in January 2021, iProbono launched the Justice Leila Seth Fellowship to empower a new generation of lawyers committed to social justice. Two Fellows will join the iProbono team for a period of 18 months.

In Nepal, in partnership with Law and Policy Forum for Social Justice, iProbono continued to support 11 Fellows on legislative review of economic, social and cultural rights.

3. Financial Reserves

A. Policy on reserves

The Trustees act to ensure that the reserves provide iProbono with adequate financial stability and the means for it to meet its commitments for the foreseeable future, taking account of the support it receives from sponsoring organisations and grant providers.

B. Resources

After making appropriate enquiries, the Trustees have a reasonable expectation that iProbono has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

C. Principal sources of funds

iProbono is funded by grants, donations and support in-kind. Support in-kind has been provided by Fieldfisher in the UK, including programme support, marketing, IT, accounts, legal and company secretarial services, administration support, office premises, conference/events/workshop space and seconding members of staff.

In preparing this report, the Trustees have taken advantage of the small companies' exemption provided by section 415A of the Companies Act 2006.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

Statement of trustees' responsibilities

The trustees, who are also the directors of i-Probono for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

.....
EM Fleming

Trustee

Dated:

I-PROBONO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF I-PROBONO

I report to the trustees on my examination of the financial statements of i-Probono (the charity) for the year ended 30 April 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sally Meah FCCA
Crossley Financial Accounting Limited

Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated:

I-PROBONO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	2	391,469	594,629	986,098	152,392	564,505	716,897
Expenditure on:							
Charitable activities	3	176,871	653,635	830,506	153,796	484,909	638,705
Net income/(expenditure) for the year/ Net movement in funds							
		214,598	(59,006)	155,592	(1,404)	79,596	78,192
Fund balances at 1 May 2021		138,113	130,686	268,799	139,517	51,090	190,607
Fund balances at 30 April 2022							
		352,711	71,680	424,391	138,113	130,686	268,799

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

I-PROBONO

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	7	1,432		-	
Cash at bank and in hand		465,616		270,929	
		<u>467,048</u>		<u>270,929</u>	
Creditors: amounts falling due within one year	8	<u>(42,657)</u>		<u>(2,130)</u>	
Net current assets			<u>424,391</u>		<u>268,799</u>
Income funds					
Restricted funds	9		71,680		130,686
Unrestricted funds			352,711		138,113
			<u>424,391</u>		<u>268,799</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
EM Fleming
Trustee

Company registration number 07026261

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Charity information

i-Probono is a private company limited by guarantee incorporated in England and Wales. The registered office is Fieldfisher, Riverbank House, 2 Swan Lane, London, EC4R 3TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services and facilities are measured at the open market equivalent for the benefit that the charity has received.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	146,601	-	146,601	5,749	-	5,749
Grants	124,868	594,629	719,497	26,643	564,505	591,148
Donated goods and services	120,000	-	120,000	120,000	-	120,000
	<u>391,469</u>	<u>594,629</u>	<u>986,098</u>	<u>152,392</u>	<u>564,505</u>	<u>716,897</u>

Donations goods and services

The Company received donations in kind from Fieldfisher LLP for programme and administrative support in the form of the use of office, legal services and secondment of staff. The estimated value of these benefits was £120,000 (2021: £120,000).

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

3 Charitable activities

	2022 £	2021 £
Consultancy fees	202,222	146,431
Subgrants	426,620	367,386
Donated part-time staff members, office space, professional services and resources and equipment	120,000	120,000
	<u>748,842</u>	<u>633,817</u>
Share of support costs (see note 4)	79,414	2,788
Share of governance costs (see note 4)	2,250	2,100
	<u>830,506</u>	<u>638,705</u>
Analysis by fund		
Unrestricted funds	176,871	153,796
Restricted funds	653,635	484,909
	<u>830,506</u>	<u>638,705</u>

4 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Bank charges	2,702	-	2,702	2,788	-	2,788
Accountancy fees	6,607	-	6,607	-	-	-
Staff costs	28,019	-	28,019	-	-	-
Travel and Accomodation	42,086	-	42,086	-	-	-
Independent examination fees	-	2,250	2,250	-	2,100	2,100
	<u>79,414</u>	<u>2,250</u>	<u>81,664</u>	<u>2,788</u>	<u>2,100</u>	<u>4,888</u>
Analysed between Charitable activities	<u>79,414</u>	<u>2,250</u>	<u>81,664</u>	<u>2,788</u>	<u>2,100</u>	<u>4,888</u>

Governance costs includes payments to the independent examiners of £2,250 (2021 - £2,100) for independent examination fees.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	1	-
	<u>1</u>	<u>-</u>

There were no employees whose annual remuneration was £60,000 or more.

There were no employees whose annual remuneration was more than £60,000.

7 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,432	-
	<u>1,432</u>	<u>-</u>

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,373	-
Trade creditors	36,083	-
Other creditors	2,951	-
Accruals and deferred income	2,250	2,130
	<u>42,657</u>	<u>2,130</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 30 April 2022 £
	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	
Charitable Activities	51,090	564,505	(484,909)	130,686	594,629	(653,635)	71,680

Purpose of Restricted Funds

Restricted funds comprise of 3 different funds, that are all restricted to directly attributable costs for the charitable activities as below:

Avaaz - for emergency relief work in India

BABSEACLE - is crowd funding for People at Risk: Afghan evacuees

Open Society South Asia - to strengthen programs in Nepal, Bangladesh, Sri Lanka and Pakistan

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

10 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 April 2022 are represented by:						
Current assets/ (liabilities)	352,711	71,680	424,391	138,113	130,686	268,799
	<u>352,711</u>	<u>71,680</u>	<u>424,391</u>	<u>138,113</u>	<u>130,686</u>	<u>268,799</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

I-PROBONO

England & Wales - Charity number 1148556

Accounts

Charity Registration No. 1148556

Company Registration No. 07026261 (England and Wales)

I-PROBONO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

I-PROBONO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors	EM Fleming R James DJ Peniston SA Irani N Uddin	(Appointed 2 December 2021)
Charity number	1148556	
Company number	07026261	
Registered office	Fieldfisher Riverbank House 2 Swan Lane London EC4R 3TT	
Independent examiner	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX	

I-PROBONO

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I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2021

The Trustees, who are also directors of i-Probono for the purposes of the Companies Act, present their annual report together with the financial statements for the year ended 30 April 2021. i-Probono ("iProbono") operates under the name "iProbono". The Trustees confirm that the annual report and financial statements have been prepared in accordance with 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Since iProbono qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

1. Structure, governance and management

A. Constitution

iProbono is constituted under articles of association dated 22 September 2009 as a company limited by guarantee and is a registered charity number 1148556.

B. Method of appointment or election of Trustees

The management of iProbono is the responsibility of the Trustees who are elected under the terms of the articles of association.

C. Organisational structure and network

iProbono is a platform for civic engagement, to amplify the voices of civil society and defend human rights. iProbono harnesses technology to mobilise its network of lawyers and students for the public good – strengthening community organisations and advocating on behalf of marginalised people.

iProbono operates throughout the world, with principal activities in the United Kingdom, India, Nepal, Bangladesh, Pakistan, and Sri Lanka. iProbono has a representative in Brazil and has undertaken projects across Africa, Europe, and South-East Asia.

I-PROBONO (India) Legal Services ('iProbono India') is an independent charity incorporated as a section 8 company in India. It is associated with iProbono in the UK through a licence agreement, knowledge sharing and project collaboration.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Objectives and activities

2. Activities

A. Litigation

India

iProbono continues to focus substantially on child rights cases and socio-economic justice, taking on cases across India, in the trial courts, high courts and the Supreme Court. The majority of cases involve child sexual abuse, while the remaining matters involve bonded labour, child trafficking, worker's compensation, and housing rights.

For the better part of the past year, Indian courts restricted their functioning to urgent matters due to the COVID-19 pandemic. Cases considered 'not urgent', including most trials, were adjourned to later dates. At the same time, courts were generous in granting bail, particularly to those in judicial custody pending trial, to prevent overcrowding in prisons. The lockdown also left many survivors and their families in urgent need of monetary support. Our focus in 2020 shifted from trials in child sexual abuse cases to assisting survivors seek financial relief through interim compensation and opposing bail applications.

iProbono provided emergency relief funding to iProbono India partners during the pandemic and resulting lockdowns to ensure food and medical supplies reached beneficiaries including former bonded labourers, migrant workers and women led households (see section E below).

Nepal

iProbono's team in Nepal is leading strategic litigation, research, and regional advocacy to promote economic, social, and cultural rights as well as rights of migrant workers in Nepal.

iProbono and its partner, LAPSOJ, jointly filed a PIL seeking the enforcement of specific provisions of the Foreign Employment Act - which calls for the free repatriation of migrants in distress (whether due to war, natural disaster, or a public health emergency). On 7 June 2020, a preliminary hearing was held. The Court issued an Interim Order in support of the defendants, against the requirement for overseas Nepali migrants to self-finance their repatriation. The Order further directed the authorities to draw on the Foreign Employment Welfare Fund to facilitate the return of migrant workers.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

iProbono along with a team of lawyers filed a PIL to interrogate the provisions of the 'Alternative Learning Facilitation Guideline for Students, 2020', introduced by the Ministry of Education to facilitate teacher-student interactions during COVID-19. We argued that its ineffective implementation would only serve to exacerbate the digital divide and would further alienate those without access to technology. A preliminary hearing was completed on 15 June 2020. Due to COVID-19, a hearing scheduled for March 2021 was postponed. The case secured coverage in the local press.

B. Transactional projects

iProbono continues to provide capacity-building support to organisations as part of its mission to strengthen civil society. Through its pro bono legal community, iProbono helps civil society organisations comply with legislation and access legal advice, enabling them to expand their work. Over the year, 78 significant projects were completed, including:

Forum for Autism (FFA) (India) is a public trust whose primary aim is to improve facilities for diagnosis, education, training, and rehabilitation of persons with autism. iProbono India conducted a webinar on Wills and Trusts for families of children with autism, in which our network lawyers Anuj Shah and Sachin Bhandawat from the law firm Khaitan and Co. provided information on structures for estate and succession planning. They explained how to draft a will and settle trusts, provided insights on how to choose trusted advisors, explained what steps should be taken for putting in place a comprehensive estate and succession plan, and shared case studies.

Mijwan Welfare Society (MWS) (India) is a society whose main objectives are women's empowerment through employment, self-reliance, and sustainable development. iProbono India assisted them in drafting three of their internal policies - their Prevention of Sexual Harassment (POSH) Policy, Whistle-Blower Policy and Child Protection Policy. Our team also conducted an online training session for their staff on their POSH policy which addressed what constitutes sexual harassment, the impact of sexual harassment on individuals at workplaces, as well as the complaints mechanism in the policy.

Wildlife Trust of India (WTI) (India) is wildlife and nature conservation charity organisation dedicated to preserving and protecting the natural world. iProbono India's network lawyers have provided support in several projects, including advice on new regulations under the Foreign Contribution Regulation Act, advice on the Goods and Services Tax (GST) applicable under a new marketing collaboration, and queries regarding insurance for their employees.

Bhumijo (Bangladesh) is a social enterprise that offers end-to-end sanitation support. Bhumijo approached iProbono for legal assistance, following a referral from the BRAC Social Innovation Lab. Our panel lawyer Saqeb Mahbub led efforts to prepare their organisational Code of Conduct, develop their governance structure, and draft an anti-bribery policy to ensure compliance with best practice.

Syed Rashad Imam Tanmoy (Bangladesh) the renowned Bangladeshi cartoonist, approached us for our assistance in securing copyright protection and trademark registration for his upcoming artwork. Our panel lawyer, Nahid Hossain, took the lead in providing legal advice.

Yeheliya Foundation (Sri Lanka) aims to create a safe space for young girls and women. They approached our team to help them design a questionnaire to capture the experiences of LGBT+ communities in Sri Lanka and to gauge their current levels of awareness of existing legislation. Our team's expertise on LGBT+ issues helped the foundation to navigate an area of work in which they hadn't yet established a foothold.

Omega Research Foundation (UK) is a registered charity providing rigorous, objective, evidence-based research on the manufacture, trade, and use of military, security and police (MSP) equipment. Omega required assistance regarding their comprehensive report on the manufacture, trade and regulation of law enforcement and security equipment in Brazil, which they hoped would be used to advocate for improvement in existing regulations. Our community lawyer in Brazil, Evelyn Melo, conducted a legal review of the report particularly regarding any defamation risks arising from its publication.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

C. Outreach and Capacity Building

Despite the constraints posed by a global pandemic, our team identified innovative and agile ways to continue to pursue our advocacy goals with various stakeholders including the legal community, government, and media.

Penal Code Amendments (Sri Lanka)

We worked in close partnership with various stakeholders including the government (Ministry of Justice, Ministry of Sports), the media (Wijeya Newspapers), CSOs (Women in Need), and corporate entities (Women in Management), to bring about amendments to the Penal Code to ensure that LGBT+ communities are protected from all forms of violence. The amendments are currently being reviewed by the Ministry of Justice.

Street Law Programme, (Bangladesh)

In February 2021, our team organised a virtual Street Law Programme to raise public awareness on the Law of Torts relating to Medical Negligence in Bangladesh. This was in response to a fire that had broken out at the United Hospital in Dhaka, which killed numerous patients admitted into the COVID-19 ward. Our work on this campaign was covered in the local press.

Advocacy on sexual and reproductive rights (Nepal)

Our team facilitated 6 meetings and consultations with regional experts to develop strategies to strengthen legislation on sexual and reproductive health rights, education rights, economic and social rights, and the right to food security.

Webinars on decolonising the law, February & October 2020

In October 2020, as part of a series by LSE on decolonising the law, iProbono co-hosted a webinar with the South Asia Centre at the London School of Economics titled 'Colonial Laws and Social Change'. The discussion was moderated by Mariam Faruqi, South Asia Regional Director at iProbono and chaired by Alnoor Bhimani, Director at the LSE South Asia Centre.

In February 2021, the iProbono team hosted a webinar titled 'A Search for Justice: Penalising Marital Rape in South Asia'. The discussion was moderated by Gitanjali Prasad, Advocacy Lead at iProbono. Our keynote speaker was Sapana Malla Pradhan, Justice of the Supreme Court of Nepal, based in Kathmandu.

Justice Leila Seth Fellowship (JLSF) (India)

In January 2021, iProbono launched the Justice Leila Seth Fellowship to empower a new generation of lawyers committed to social justice, through which two Fellows would join the iProbono team for a period of 18 months. The Fellowship is co-chaired by Justice Seth's children, Vikram, Shantum and Aradhana Seth, Zhooben Bhiwandiwalla, President – Mahindra Partners and Group Legal Member of Mahindra Group Executive Board, Maja Daruwala, Senior Advisor, Commonwealth Human Rights Initiative, Shireen Irani and Mariam Faruqi. The patrons of the fellowship are Justice Seth's friend and Nobel Laureate Amartya Sen, and former Chief Justice of Jammu & Kashmir High Court Justice Gita Mittal. The Fellowship programme is informed by Justice Seth's legacy and combines legal education, active litigation, and advocacy to change hearts and minds. Selected Fellows will work at iProbono's Delhi office, with secondments to partner organisation and panel lawyers. The fellowship is supported by the Azim Premji Philanthropic Initiatives.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

D. Storytelling

Storytelling through diverse mediums can change hearts and minds -- not only those involved in socio-political work but from all walks of life and with different sensibilities. We aim to promote free media, reclaim democratic space in society and create a safe space for storytellers.

Engaging in alternative methodologies is especially strategic when it comes to amplifying the voices of our beneficiaries who often find it difficult to engage with the formal justice systems. This work is guided by a Collective that includes Baaraan Ijlal (India), Peter Noorlander (UK), Rehan Ansari (USA) and Shanuki de Alwis (Sri Lanka).

iProbono partnered with the daily English-language newspaper, Daily Mirror, to produce a documentary-series called *Being Human* to visibilise the stories of Sri Lanka's LGBT+ communities who regularly face societal discrimination, remain unprotected by law, and are forced to live in silence. This documentary is intended to break this barrier of silence and invisibility. Our second documentary tackled the issue of *colourism* in Sri Lanka, profiling the stories and lives of those who face discrimination and stigma due to the colour of their skin. And finally, the third documentary, entitled *'Just Say No'* features the stories of child sexual abuse survivors in Sri Lanka.

iProbono organised a storytelling session at the Asia Pro Bono Virtual Conference - *'Storytelling in Times of COVID: Testimonies by Workers and Activists on the Rights of Multi-Local Workers across South Asia – before, during, and after COVID'*. Migrants and activists from Bangladesh, Nepal, India, Pakistan, and Sri Lanka reflected on how the pandemic had impacted their rights and ability to access social protection. They also shared views on how they expected the situation to evolve in a post-Covid context. Through a first-person storytelling narrative format, we invited the audience to listen to and reflect on their testimonies and stories.

E. Covid-19 emergency relief

India

In response to the humanitarian crisis unfolding in the aftermath of the Covid-19 lockdown, in April 2020 iProbono began a fundraising campaign to extend support to grassroots partners and organisations. The campaign serves people who live with great precarity, acutely affected by the COVID-19 lockdowns, and face severe food insecurity. iProbono has supported over 35 groups – including partner organisations, fieldworkers, and volunteer networks – by providing cooked food and dry rations to almost 190,000 people, for periods ranging between 14 to 84 days, which is roughly the equivalent of around 8,700,000 meals.

In the second phase of the distribution, from March to June 2021, our efforts expanded to 91 districts, 16 States and Union Territories, and support to three new partners. In this phase of funding, we assisted 45,420 individuals, for periods ranging between 14 to 84 days, roughly the equivalent of 2,722,950 meals. In addition, iProbono supported the distribution of 1000 health kits, 1000 mosquito nets and 400 supplementary nutrition kits.

Many of our partners are implementing programmes for livelihood regeneration, access to shelter, emergency health support, and bringing greater accountability into public distribution, in order to make the food relief initiatives sustainable for these vulnerable households in the long term. Providing funds for food relief enables them to free up resources for these essential supporting initiatives.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

3. Financial Reserves

A. Policy on reserves

In the Trustees' view, the reserves should provide iProbono with adequate financial stability and the means for it to meet its commitments for the foreseeable future taking account of the support it receives from sponsoring organisations and grant providers. The Trustees periodically review the amount of reserves that are required to ensure that they are adequate to fulfil iProbono's continuing obligations.

B. Resources

iProbono has no deficit. After making appropriate enquiries, the Trustees have a reasonable expectation that iProbono has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

C. Principal sources of funds

iProbono is funded by grants, donations and support in-kind. Support in-kind valued at over £120,000 has been provided by Fieldfisher in the UK which includes providing programme support, marketing, IT, accounts, legal and company secretarial services, administration support, office premises, conference/events/workshop space and seconding members of staff. In India, Mahindra Group has provided in-kind support which includes office premises, transportation, team accommodation and programme support.

In preparing this report, the Trustees have taken advantage of the small companies' exemption provided by section 415A of the Companies Act 2006.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

Statement of trustees' responsibilities

The trustees, who are also the directors of i-Probono for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.


Douglas Peniston (Jan 29, 2022 11:30 GMT)

DJ Peniston

Trustee Jan 29, 2022

Dated:

I-PROBONO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF I-PROBONO

I report to the trustees on my examination of the financial statements of i-Probono (the charity) for the year ended 30 April 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sally Meah FCCA
Crossley Financial Accounting Limited

Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated:

I-PROBONO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income from:</u>							
Donations and legacies	2	152,392	564,505	716,897	262,583	188,686	451,269
<u>Expenditure on:</u>							
Charitable activities	3	153,796	484,909	638,705	171,684	147,817	319,501
Net (expenditure)/income for the year/ Net movement in funds							
		(1,404)	79,596	78,192	90,899	40,869	131,768
Fund balances at 1 May 2020							
		139,517	51,090	190,607	48,618	10,221	58,839
Fund balances at 30 April 2021							
		138,113	130,686	268,799	139,517	51,090	190,607

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

I-PROBONO

STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		270,929		192,707	
Creditors: amounts falling due within one year					
	6	(2,130)		(2,100)	
Net current assets			268,799		190,607
Income funds					
Restricted funds	7	130,686		51,090	
Unrestricted funds		138,113		139,517	
			268,799		190,607

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ^{Jan 29, 2022}

Douglas Peniston

Douglas Peniston (Jan 29, 2022 11:30 GMT)

.....
DJ Peniston

Trustee

Company Registration No. 07026261

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

Charity information

i-Probono is a private company limited by guarantee incorporated in England and Wales. The registered office is Fieldfisher, Riverbank House, 2 Swan Lane, London, EC4R 3TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services and facilities are measured at the open market equivalent for the benefit that the charity has received.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	5,749	-	5,749	37,770	-	37,770
Grants	26,643	564,505	591,148	64,813	188,686	253,499
Donated goods and services	120,000	-	120,000	160,000	-	160,000
	<u>152,392</u>	<u>564,505</u>	<u>716,897</u>	<u>262,583</u>	<u>188,686</u>	<u>451,269</u>

Donations goods and services

The Company received donations in kind from Fieldfisher LLP for programme and administrative support in the form of the use of office, legal services and secondment of staff. The estimated value of these benefits was £120,000 (2020: £160,000).

3 Charitable activities

	2021	2020
	£	£
Consultancy fees	146,431	134,212
Events	-	1,554
Subgrants	367,386	19,779
Donated part-time staff members, office space, professional services and resources and equipment	120,000	160,000
	<u>633,817</u>	<u>315,545</u>
Share of support costs (see note 4)	2,788	1,856
Share of governance costs (see note 4)	2,100	2,100
	<u>638,705</u>	<u>319,501</u>
Analysis by fund		
Unrestricted funds	153,796	171,684
Restricted funds	484,909	147,817
	<u>638,705</u>	<u>319,501</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

4 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Printing and communications	-	-	-	144	-	144
Bank charges	2,788	-	2,788	1,712	-	1,712
Independent examination fees	-	2,100	2,100	-	2,100	2,100
	<u>2,788</u>	<u>2,100</u>	<u>4,888</u>	<u>1,856</u>	<u>2,100</u>	<u>3,956</u>
Analysed between Charitable activities	<u>2,788</u>	<u>2,100</u>	<u>4,888</u>	<u>1,856</u>	<u>2,100</u>	<u>3,956</u>

Governance costs includes payments to the independent examiners of £2,100 (2020- £2,100) for independent examination fees.

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>2,130</u>	<u>2,100</u>

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

7 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		
	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 30 April 2021 £
Charitable Activities	10,221	188,686	(147,817)	51,090	564,505	(484,909)	130,686

Purpose of Restricted Funds

Restricted funds comprise of 6 different funds, that are all restricted to directly attributable costs for the charitable activities.

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

8 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 30 April 2021 are represented by:						
Current assets/ (liabilities)	138,113	130,686	268,799	31,432	159,175	190,607
	<u>138,113</u>	<u>130,686</u>	<u>268,799</u>	<u>31,432</u>	<u>159,175</u>	<u>190,607</u>

9 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).