

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

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

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# I-PROBONO

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11 - 16

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# I-PROBONO

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

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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

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### 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

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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 Squeeb 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

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### 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

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### 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

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### **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

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### 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

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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						
<b>Income from:</b>							
Donations and legacies	2	152,392	564,505	716,897	262,583	188,686	451,269
<b>Expenditure on:</b>							
Charitable activities	3	153,796	484,909	638,705	171,684	147,817	319,501
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(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
<b>Fund balances at 30 April 2021</b>							
		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 £	£
<b>Current assets</b>					
Cash at bank and in hand		270,929		192,707	
<b>Creditors: amounts falling due within one year</b>	<b>6</b>	<u>(2,130)</u>		<u>(2,100)</u>	
Net current assets			<u>268,799</u>		<u>190,607</u>
<b>Income funds</b>					
Restricted funds	<b>7</b>		130,686		51,090
Unrestricted funds			<u>138,113</u>		<u>139,517</u>
			<u>268,799</u>		<u>190,607</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 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

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### 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

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### 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>
<b>Analysis by fund</b>		
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

### 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).