

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

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9 - 15

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	(42,657)		(2,130)	
Net current assets			424,391		268,799
			<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 Accommodation	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 Number	2021 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).