

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

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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.

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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.

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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.

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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.

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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.

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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 £
	Notes						
Income from:							
Donations and legacies	2	233,018	749,015	982,033	391,469	594,629	986,098
Expenditure on:							
Charitable activities	3	379,338	319,020	698,358	176,871	653,635	830,506
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
Fund balances at 30 April 2023		206,391	501,675	708,066	352,711	71,680	424,391

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.

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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
Income funds					
Restricted funds	10	501,675		71,680	
Unrestricted funds		206,391		352,711	
		<u>708,066</u>		<u>424,391</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

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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		-		-
		<hr/>		<hr/>
Net increase in cash and cash equivalents		267,594		194,687
Cash and cash equivalents at beginning of year		465,616		270,929
		<hr/>		<hr/>
Cash and cash equivalents at end of year		733,210		465,616
		<hr/> <hr/>		<hr/> <hr/>

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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.

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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.

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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).

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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	101,081	2,622	103,703	79,414	81,664

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.

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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
<u>1</u>	<u>1</u>

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
	<u>1,515</u>	<u>1,432</u>

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:

	Movement in funds			Movement in funds			Movement in funds		
	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £	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	719,015	(283,319)
GMSP	-	48,000	(48,000)	-	30,000	-	30,000	30,000	-
	130,686	715,545	(774,551)	71,680	749,015	(319,020)	501,675	749,015	(319,020)

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

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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).