

I-PROBONO

(a company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 30 APRIL 2024

Trustees

Ellen Fleming (Chair)

Douglas Peniston

Nilopar Uddin

Roger James

Shireen Irani

Allan Maleche (appointed on 14 May 2024)

Gabriela Christian Hare (appointed on 14 May 2024)

Aswini Weeraratne (appointed on 14 May 2024)

Company registered number

07026261

Charity registered number

1148556

Registered office

Riverbank House, 2 Swan Lane, London EC4R 3TT

Chief Executive Officer

Mariam Faruqi

Banking Services

Coutts & Co, 440 Strand, London WC2R 0QS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2024

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

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

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

1. Structure, governance and management

A. Constitution

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

B. Method of appointment or election of Trustees

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

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

C. Organisational structure and network

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

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

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

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

D. Pay and Remuneration of Staff

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

2. Key Program Objectives and Activities

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

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

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

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

A. Litigation

Nepal

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

Key cases filed before Nepal's Supreme Court include:

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

Sri Lanka

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

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

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

Bangladesh

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

Pakistan

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

B. Transactional projects

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

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

C. Humanitarian Relief

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

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

D. Outreach, Capacity Building and Professional Development

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

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

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

E. Advocacy

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

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

F. Fellowships

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

G. Measuring Impact & Success

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

3. Financial Review and Reserves

A. Policy on reserves

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

B. Resources

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

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

C. Principal sources of funds

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

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

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

and signed on their behalf by

Ellen Fleming

Chair

Charity registration number 1148556

Company registration number 07026261 (England and Wales)

I-PROBONO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

I-PROBONO

LEGAL AND ADMINISTRATIVE INFORMATION

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

I-PROBONO

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Statement of financial position	9
Statement of cash flows	10
Notes to the financial statements	11 - 19

I-PROBONO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2024

The Trustees, who are also directors of i-Probono for the purposes of the Companies Act, present their annual report together with the financial statements for the year ended 30 April 2024. i-Probono ("iProbono") operates under the name "iProbono". The Trustees confirm that the annual report and financial statements of iProbono comply with the current statutory requirements, the requirements of iProbono's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

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

1. Structure, governance and management

A. Constitution

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

B. Method of appointment or election of Trustees

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

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

C. Organisational structure and network

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

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

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

D. Pay and Remuneration of Staff

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

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

FOR THE YEAR ENDED 30 APRIL 2024

2. Key Program Objectives and Activities

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

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

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

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

A. Litigation

Nepal

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

Key cases filed before Nepal's Supreme Court include:

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

Sri Lanka

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

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

I-PROBONO

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

FOR THE YEAR ENDED 30 APRIL 2024

Bangladesh

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

Pakistan

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

B. Transactional projects

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

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

C. Humanitarian Relief

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

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

D. Outreach, Capacity Building and Professional Development

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

- Professional development workshop for Nepal based ESCR fellows that included activities.
- Stakeholder consultations in Nepal on our Legal Design Toolkit on Sexual and Reproductive Health Rights with experts from the UK.
- 'Demystifying Decriminalisation' campaign launched in Sri Lanka to counter misinformation about LGBT + people.
- Roundtable on ending corporal punishment in Colombo.
- Access to Justice Program through which we trained fifteen lawyers, eighteen police officers and five LGBT+ rights activists representing five different provinces in Sri Lanka on statutory provisions, international obligations, case law, and best practice pertaining to violence against women, children and LGBT+ individuals.
- Attending the Asia Pro Bono Quarterly Roundtable and the 12th Asia Pro Bono Conference at which iProbono shared insights from its two flagship fellowship programs - the Justice Leila Seth Fellowship in India and the Economic, Social and Cultural Rights fellowship.

I-PROBONO

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

FOR THE YEAR ENDED 30 APRIL 2024

- Attending the PILnet Global Forum 2023 during which our CEO delivered sessions about iProbono's Hunger Relief Campaign during COVID and our learnings from the People at Risk program.
- Legal clinic pilot in Dhaka, Bangladesh at which 42 women workers received legal support on a range of thematic issues.
- The Street Law program delivered legal education on mental health rights to 360 school children in Dhaka from diverse socio-economic backgrounds.
- Participating in regional learning-sharing sessions on LGBT+ rights organised by our Bangladeshi partner organisation, Oboyob.
- Organising social media campaigns. 'March4Her', which delivered information about sexual and gender-based violence offences around South Asia, and 'Freedom Rides', which showcased journeys of four Afghan women cyclists.
- A Podcast Series: Pro Bono Profiles, which spotlighted our work in Sri Lanka, and Legal Matters, which highlighted the ESCR Fellowship and Sri Lanka's Online Safety Act.

E. Advocacy

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

F. Fellowships

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

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

FOR THE YEAR ENDED 30 APRIL 2024

G. Measuring Impact & Success

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

3. Financial Review and Reserves

A. Policy on reserves

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

B. Resources

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

C. Principal sources of funds

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

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

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

I-PROBONO

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

FOR THE YEAR ENDED 30 APRIL 2024

Statement of trustees' responsibilities

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

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

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

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

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

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

.....

EM Fleming

Trustee

Dated:

I-PROBONO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF I-PROBONO

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Sally Meah FCCA

On behalf of TC Group

Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated:

I-PROBONO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

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

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

I-PROBONO

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2024

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

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

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

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

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

The financial statements were approved by the trustees on

.....

EM Fleming

Trustee

Company registration number 07026261 (England and Wales)

I-PROBONO**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 30 APRIL 2024**

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

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

1.5 Expenditure

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

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

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

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

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

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Donations and legacies

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

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

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

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

4 Support costs

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

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

5 Net movement in funds

2024
£

2023
£

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

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

2,250

2,622

6 Trustees

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

7 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
1	1
=====	=====

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

2024	2023
Number	Number
1	-
=====	=====

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	74,250	58,667
	=====	=====

8 Taxation

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

9 Debtors

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

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

10 Creditors: amounts falling due within one year

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

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

11 Restricted funds

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

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

Purpose of Restricted Funds

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

12 Unrestricted funds

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

	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
General funds	206,391	169,350	(214,583)	(15,851)	145,307
	=====	=====	=====	=====	=====
Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
General funds	352,711	233,018	(379,338)	-	206,391
	=====	=====	=====	=====	=====

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 30 April 2024:			
Current assets/(liabilities)	145,307	542,233	687,540
	=====	=====	=====
	145,307	542,233	687,540
	=====	=====	=====
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 30 April 2023:			
Current assets/(liabilities)	206,391	501,675	708,066
	=====	=====	=====
	206,391	501,675	708,066
	=====	=====	=====

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

I-PROBONO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF I-PROBONO

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Sally Meah FCCA

On behalf of TC Group

Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated: 3 January 2025