

**Charity registration number 1148556**

**Company registration number 07026261 (England and Wales)**

**I-PROBONO**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

## I-PROBONO

### LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees & Directors	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	

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## **I-PROBONO**

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## **I-PROBONO**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 APRIL 2025**

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

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

#### **1. Structure, governance and management**

##### **A. Constitution**

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

##### **B. Method of appointment or election of Trustees**

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

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

##### **C. Organisational structure and network**

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

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

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

##### **D. Pay and Remuneration of Staff**

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

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

FOR THE YEAR ENDED 30 APRIL 2025

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#### 2. Key Program Objectives and Activities

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

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

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

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

#### A. Litigation

##### *Nepal*

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

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

##### *Sri Lanka*

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

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

##### *Bangladesh*

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

## I-PROBONO

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

FOR THE YEAR ENDED 30 APRIL 2025

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

#### **Pakistan**

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

#### **India**

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

#### **B. Transactional projects**

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

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

#### **C. Humanitarian Relief**

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

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

#### **D. Outreach, Capacity Building and Professional Development**

Examples of activities undertaken by iProbono included:

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

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

FOR THE YEAR ENDED 30 APRIL 2025

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#### E. Advocacy

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

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

#### F. Fellowships

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

#### G. Measuring Impact & Success

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

### 3. Financial Review and Reserves

#### A. Policy on reserves

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

#### B. Resources and Going Concern

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

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

## I-PROBONO

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

FOR THE YEAR ENDED 30 APRIL 2025

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#### C. Principal sources of funds

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

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

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

#### Statement of trustees' responsibilities

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

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

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

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

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

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



N Uddin

Trustee

Dated: 4. 12. 2025



## **I-PROBONO**

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

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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



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

Dated: *15 December 2025*

**I-PROBONO**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

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

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

**I-PROBONO****STATEMENT OF FINANCIAL POSITION****AS AT 30 APRIL 2025**

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

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

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

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

The financial statements were approved by the trustees on 4.12.2025



N Uddin

Trustee

Company registration number 07026261 (England and Wales)

## **I-PROBONO**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

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#### **1 Accounting policies**

##### **Charity information**

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

##### **1.1 Accounting convention**

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

The 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 2025

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1 Accounting policies

(Continued)

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

1.5 Expenditure

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

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

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

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

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

1.6 Financial instruments

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

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

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

**Basic financial assets**

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

## 1 Accounting policies

(Continued)

**Basic financial liabilities**

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

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

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

**Derecognition of financial liabilities**

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

## 2 Donations and legacies

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

**Donations goods and services**

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

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

3 Expenditure on charitable activities

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

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

4 Support costs

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

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

5 Net movement in funds

2025  
£

2024  
£

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

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

2,848

2,250

6 Trustees

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



**I-PROBONO****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 APRIL 2025****7 Employees**

The average monthly number of employees during the year was:

2025 Number	2024 Number
1	1

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

2025 Number	2024 Number
1	1

Between £70,001 to £80,000

**Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

2025 £	2024 £
72,225	74,250

Aggregate compensation

**8 Taxation**

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

**9 Debtors**

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

**I-PROBONO**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**10 Creditors: amounts falling due within one year**

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

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

11 Restricted funds

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

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

I-PROBONO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

11 Restricted funds

(Continued)

Purpose of Restricted Funds

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

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

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

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

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

# I-PROBONO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 12 Unrestricted funds

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

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

#### Purpose of Designated Funds

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

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

### 13 Analysis of net assets between funds

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

**I-PROBONO****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 APRIL 2025****13 Analysis of net assets between funds****(Continued)**

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

**14 Related party transactions**

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