BAR PRO BONO UNIT

England & Wales · Charity number 1057620

Details

Other names	ADVOCATE
Status	Registered
Legal form	Charitable company
Company number	03237309
Registered	1996-08-19
Register	View on the Charity Commission register

Contact

Address	Advocate Idrc 1 Paternoster Lane London
Phone	02070923960
Email	enquiries@weareadvocate.org.uk
Website	www.weareadvocate.org.uk

Activities

Objects: TO PROVIDE LEGAL ADVICE AND REPRESENTATION IN RELATION TO THE PROSECUTION OR DEFENCE OF ACTIONS BEFORE THE COURTS AND TRIBUNALS OF THE UNITED KINGDOM OR THE COURT OF JUSTICE OF THE EUROPEAN COMMUNITIES AND THE COURT OF FIRST INSTANCE OR THE EUROPEAN COURT OF HUMAN RIGHTS BY PERSONS WHO BY REASON OF THEIR INADEQUATE MEANS ARE UNABLE TO OBTAIN SUCH ADVICE AND REPRESENTATION FROM THEIR OWN RESOURCES.

Activities: The Bar Pro Bono Unit is a charity which helps to find pro bono (free) legal assistance from volunteer barristers throughout England and Wales.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£1,186,877	£1,131,350	£709,478	23
2024-06-30	£1,059,492	£1,038,863	£653,951	24
2023-06-30	£999,569	£980,946	£633,322	23
2022-06-30	£962,792	£914,371	£614,699	18
2021-03-31	£865,419	£562,478	£566,278	15

Trustees

Name	Role	Appointed
Sharif Asim Shivji	Chair	2014-03-04
Conall Patton QC		2020-06-12
David Philip Joseph QC		2022-02-01
Eleanor Holland		2020-06-12
Judith Elizabeth Ogden		2023-11-15
Lisa Debora Watts		2024-05-13
Malvika Jaganmohan		2023-11-16
Natasha Jane Bellinger		2022-09-26
Paul Joseph Wilson		2024-05-13
Rajinder Singh Gataora		2023-05-15
Richard George Wheeler		2022-09-26
Richard Hazim Khaldi		2024-05-13
Sarah Katherine Abram-Lloyd		2022-02-01

BAR PRO BONO UNIT

England & Wales - Charity number 1057620

Accounts

Company registration number 03237309 (England and Wales)

Charity registration number 1057620 (England and Wales)

BAR PRO BONO UNIT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

BAR PRO BONO UNIT

CURRENT LEGAL AND ADMINISTRATIVE INFORMATION

Key management personnel	Rebecca Wilkie	Chief executive officer
	Zoe Chan	Director of casework
	Megan Allen	Head of operations
Charity number (England and Wales)	1057620	
Company number	03237309	
Principal address	Advocate IDRC 1 Paternoster Lane London EC4M 7BQ	
Auditor	Sayer Vincent LLP 110 Golden Lane London EC1Y 0TG	

BAR PRO BONO UNIT

CONTENTS

	Page
Trustees' report	1 - 7
Statement of trustees' responsibilities	8
Independent auditor's report	9 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 27

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and 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).

Objectives and activities

Advocate is the operating name of the Bar Pro Bono Unit. Advocate is established to provide legal advice and representation in relation to the prosecution and defence of actions before the Courts and Tribunals of England and Wales, the European Court of Justice and the European Court of Human Rights to persons who by reason of their inadequate means are unable to obtain such advice and representation from their own resources.

Public benefit

Advocate's work is of public benefit. In a time of increased demand due to economic conditions, and reduced access to legal aid, the number of those individuals needing help to obtain access to the legal system has increased. When planning Advocate’s activities, particular regard has been given to the Charity Commission's guidance on public benefit.

Achievements and performance

Significant activities and achievements against objectives

We support a properly funded legal system that enables access to justice but we recognise that pro bono is critical for those who are ineligible for legal aid and cannot afford to pay for help.

By 30 June 2025, the panel comprised of 4,923 barristers willing to work free of charge in suitable cases for at least three days each year. To this pre-volunteered resource can be added barristers not on the panel but who nonetheless respond to a request from Advocate to assist in a particular case. The panel of volunteer barristers continues to grow with 424 joining in the year ended 30 June 2025.

A key priority has been expanding our services to enhance nationwide access to pro bono assistance, through caseworkers based on every Circuit and through duty and specialist schemes, with recent additions to the Western and North Eastern Circuits. We are delighted to have seen a corresponding increase in our cases being placed in these regions. We have continued to ensure that the Bar has a strong voice on the Pro Bono Committees across England and Wales with the judiciary, law firms, law schools and other local advice agencies.

Work is being continued through the Pro Bono Connect scheme (in collaboration with LawWorks) to increase links with solicitors willing to work pro bono and 30 law firms have joined the project.

Achievements and performance...*continued*
We take part in various initiatives which aim to increase the Bar’s participation in pro bono work. We launched the Chambers Pro Bono Framework in 2023 to provide sets with an infrastructure for their pro bono engagement. Signatories to the Framework, commit to four actions within the calendar year including appointing a Pro Bono Champion and actioning pro bono work within chambers. 44 sets signed up nationwide in 2024 and 49 sets have signed up in 2025.

“The Framework has continued to strengthen our ability to communicate Chambers’ commitment to pro bono work, providing both structure and clear, demonstrable goals. It has also been a catalyst for action—most notably, enabling us to host a pro bono seminar towards the end of last year which created a valuable forum for our members to gain insights from Advocate on the benefits and impact of pro bono work.” – Participating chambers

“The seminar was excellent. An encouraging number of members of chambers attended, ranging from our current pupil and recent tenants to KCs (including both Heads of Chambers).” – Participating chambers

The Pupil Pledge is an initiative we created for pupil barristers which invites them to take on a piece of pro bono work in their second six. We encourage all pro bono work so it can be advice, drafting, mediation or representation, and can be taken on through any organisation or scheme, not just through Advocate. In 2023, 56 pupils from 46 chambers/organisations took part. In 2024, 94 pupils from 80 chambers/organisation took part in the scheme. So far, in 2025, 123 pupils from 83 chambers/organisations have signed up to the Pupil Pledge.

We led, on behalf of the Bar, the data collection and recording of hours for the 2nd Pro Bono Recognition List of England and Wales, a partnership initiative for solicitors and barristers, endorsed by the Lady Chief Justice, The Bar Council, The Law Society and all the major pro bono organisations, to recognise lawyers who have devoted 25 or more hours to pro bono. This year, the initiative expanded to include legal executives, SRA-registered foreign lawyers, and registered European lawyers, reflecting the List’s commitment to recognising pro bono work from professionals from across the entire legal community. The 2025 edition saw 4,844 people recognised on the List, an increase of over a fifth from 2024 (3,762 entries). The List included 617 barristers and 4,020 solicitors. This was a 30% increase in barrister participation compared to a 22% increase in solicitor participation.

These recognition initiatives capture just a fraction of the pro bono work being done across the Bar. The Bar Council’s 2023 Working Lives survey reported that 49% of respondents had undertaken pro bono work in the previous twelve months - up from 43% reported in 2021 (a 14% increase). We are currently awaiting the results of the Bar Council’s 2025 Working Lives survey.

Achievements and performance...*continued*
Across the country, a growing number of barristers have volunteered to provide "on-the-day" or specialist advice and representation to litigants in person. Advocate has continued to play a key role in establishing several of these schemes. Our duty and partner schemes continue to grow and provide advice and assistance to litigants in person, and have been well received by the Bar, the judiciary, front line agencies and litigants in person.

- In September 2024 we launched our scheme in collaboration with the Competition Appeals Tribunal, providing free legal assistance and representation to litigants in person before that tribunal. The scheme, which will run for an initial period of 18 months, aims to improve access to justice for individuals and organisations involved in complex competition law proceedings who would otherwise be unrepresented. It is supported by a panel of over 50 volunteer barristers, all committed to delivering high-quality pro bono legal support. We are particularly grateful for the work and support of Sarah Abram KC in creating the scheme.

- We are in the process of finalising the protocol for a new scheme aimed at providing urgent and time sensitive support in Court of Protection with Katie Gollop KC, Vice Chair of the Court of Protection Bar Association. We hope to launch the scheme officially in Autumn 2025.

- In March 2025 we supported the successful launch of Family BarLink, a duty scheme through which litigants in person in the family courts are able to seek advice.

- The Leeds Business and Property Court Litigant-in-Person Support Scheme officially launched in October 2024. It was established with the support of Business and Property Court Judges in Leeds, the North Eastern Circuit and the local Bar. The Scheme provides on-the-day advice and advocacy for unrepresented parties on the Companies Court Winding-Up List and the District Judges’ Business and Property Court Applications List. The Scheme has already received enthusiastic support from the local Bar, as well as Jason Pitter KC, Leader of the North Eastern Circuit: “The Circuit is delighted to be giving its full support to the Scheme, and are pleased to see such enthusiasm from so many of our local specialists wanting to support the deserving public.”.

- In September 2024 we launched the Manchester Chancery Litigant in Person Support Scheme with the support of Business and Property Court Judges in Manchester, the Northern Circuit, the Northern Business and Property Bar Association and the local Bar. The scheme provides on-the-day advice and advocacy for unrepresented parties on the Interim Applications List of the Business and Property Court on nominated Fridays and has since been expanded to include the Winding Up Lists on Tuesdays.

- The Chancery Litigant in Person Schemes, taking place in across England in Birmingham, and Newcastle, as well as the London scheme (“**CLIPS**”, administered by the Chancery Bar Association) have received excellent feedback from the judiciary and litigants in person. CLIPS supports litigants in person in the Business and Property Courts.

- The Commercial Court and London Circuit Commercial Court Pro Bono Scheme is in the process of being extended and relaunched this autumn to cover hearings and trials of up to one week in the Commercial Court.

- We have been working alongside the University of Law and Bristol Civil and Family Justice Centre to launch the Bristol Family Law Advice Scheme from October 2025. The scheme will provide a one-off, appointment for Litigants in Person involved in current private law family court proceedings (disputes between family members about arrangements for children) and Family Law Act proceedings (non-molestation and occupation orders).

- Working alongside PILARS, the Bankruptcy Representation Scheme is running in London, an on-the-day duty Scheme supporting litigants in person in the weekly Bankruptcy petitions list.

- The Court of Protection Scheme provides assistance in Court of Protection, or Court of Protection adjacent, cases requiring specialist counsel or assistance from our specialist volunteers.

- Our Court of Appeal Scheme (“COAS”) continues to assist litigants in person making applications for Permission to Appeal to the Court of Appeal.

Outlook
Advocate remains in good financial health, with slow and steady income growth that allows us to plan confidently for the future. The demand for our service continues to rise, particularly in family and employment law, where the need for specialist legal help is acute and growing.

We continue to strengthen our national presence by having a caseworker based in every Circuit, strengthening our national presence. This ensures that people across England and Wales can access the Bar's pro bono expertise locally and that barristers have a dedicated Advocate contact within their region. This reflects our commitment to being a truly national charity and to addressing inequalities in access to justice across England and Wales.

Looking ahead, we are focused on developing our technology to ensure our systems are as efficient and effective as possible, enabling us to better support both the public and our volunteers. The strength of Advocate lies in the generosity and commitment of the Bar, thanks to those who give their time pro bono and to those who support us financially. The Bar's dedication to excellence and public service continues to inspire us, and it is our privilege to support and enable this work. It is only thanks to this collective support that we are able to respond to growing demand and extend our reach to those most in need of legal help.

We are thankful to all those who support Advocate, including the General Council of the Bar, the Inns of Court, the Bar Mutual Indemnity Fund, the Bar Standards Board, and the many individuals and chambers across the profession.

Fundraising
Fundraising was conducted by the charity's Chief Executive and the Event and Fundraising Coordinator.

- The charity does not use professional fundraisers or commercial participators.
- The charity is not a member of the Fundraising Regulator.
- The charity has a donation policy and does not accept donations from current service users.
- The charity directs individual fundraising at barristers, it does not seek donations from members of the public.
- The charity received no complaints.

Financial review
Going concern
The attached financial statements show the state of Advocate's finances as at 30 June 2025.

The Trustees are of the opinion that the state of Advocate's finances is no less sound than it was at 30 June 2024. The level of reserves is within the agreed policy.

Reserves
Financial stability is an important factor for Advocate, as is the ability to mitigate current and future risks and to be able to plan ahead with confidence. All of these factors will help to ensure that Advocate can maintain its core purpose of providing legal expertise to those most in need.

The Board recognises that risks and contingencies that may need mitigation include, but are not limited to:

- Funding withdrawal
- A collapse in fundraising
- Rapidly fluctuating demands of Advocate’s services, particularly those requiring additional staff
- Rapid development of new initiatives as the context in which Advocate works changes
- Delayed receipt of funding
- Fluctuations in receipts of Other Sources of Income
- Emergency costs
- Funding of future development plans

Taking into consideration the risks highlighted above, Advocate’s reserves policy is to maintain reserves of at least 25% of forecast annual expenditure, as set in the Annual Budget, plus a 20% contingency. The forecasted annual expenditure for the year ended 30 June 2026 is £1,228,432 (2025: £1,181,046) requiring a reserve of £307,108 with an added contingency of £61,422 (2025: reserve of £295,262 and contingency of £59,052). The free reserves at the balance sheet date is £638,871 (2024: 648,529).

Investment policy
Advocate's Board reviews its arrangements for holding funds from time to time, and adopts a cautious approach to investment.

Major risks
The Trustees review areas of risk periodically at its regular meetings. The review assesses the major risks to which the charity is exposed, in particular those related to operation and finances. The Trustees are satisfied that, where appropriate, systems are in place to mitigate exposure to major risks.

Advocate has sought to maintain a good relationship with key funders. Internal control risks are minimised by the procedures in place for the authorisation of expenditure and commitments. Risks presented by cases in which Advocate arranges assistance are subject to reporting lines to the Chief Executive and ultimately to the Chair.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19th August 1996 and registered as a charity on 13th of August 1996. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

The Charity is governed by a Board of Trustees, all of whom are volunteers. The Board meets six times per year and is responsible for the overall governance, strategic direction, and financial oversight of the Charity.

Trustees are recruited by reference to the skills and experience required to support the effective governance of the Charity. Recruitment is carried out through open advertising and interview. The Board recognises the benefits of diversity, including diversity of gender, age, race, disability, sexual orientation, transgender status, national or ethnic origin, religion or belief, and is committed to ensuring that the Board reflects a wide range of skills, knowledge, experience, backgrounds, and perspectives. All trustee appointments are made against objective criteria, taking into account the overall balance of skills and experience needed by the Board. All new trustees receive an induction on appointment.

The Board delegates responsibility for the day-to-day management of the Charity to the staff team, led by the Chief Executive. The staff team operates in accordance with the strategy, business plan, and budget approved by the Board. Staff salaries are set with regard to the needs of the organisation and external economic circumstances.

During the year, Michael Hayton KC resigned as trustee in September 2024 and Theo Huckle retired as a trustee in November 2024, in accordance with the Charity’s policy on trustee term lengths. The Board records its sincere thanks for their service and contribution to Advocate’s work.

The trustees, who are also the directors of the charitable company for the purpose of company law, and who served during the year and up to the date of approval of the financial statements were:

Ms S K Abram-Lloyd (Vice Chair)	
Ms N J Bellinger	
Mr R S Gataora (Treasurer)	
Mr M P Hayton KC	(Resigned 16 September 2024)
Mrs E J Holland	
Mr T D Huckle	(Resigned 18 November 2024)
Ms M Jaganmohan	
Mr D P Joseph KC	
Mr R H Khaldi	
Ms J E Ogden	
Mr C Patton KC	
Mr S A Shivji KC (Chairman)	
Ms L D Watts	
Mr R G Wheeler	
Mr P J Wilson	

Recruitment and appointment of trustees

New Trustees are recruited through an open competition and are appointed by the current Trustees in accordance with the Articles of Association of the company. On appointment, new Trustees are provided with a full and proper induction, which includes relevant information regarding the work of the charity, information regarding the operation and functioning of the charity (such as relevant policies and constitutional documents) and are introduced to key staff.

Auditor

In accordance with the company's articles, a resolution proposing that Sayer Vincent LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' annual report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

....

Mr S A Shivji KC

Chairman of the Board

Date: 23 February 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2025

The trustees (who are also directors of Bar Pro Bono Unit for the purposes of company law) are responsible for preparing the trustees’ annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 charitable company 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 charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company’s auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 June 2025 was 13 (2024: 14). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BAR PRO BONO UNIT

Opinion

We have audited the financial statements of Bar Pro Bono Unit (the ‘charitable company’) for the year ended 30 June 2025 which comprise the statements of financial activities, balance sheet, statement of cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Bar Pro Bono Unit’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BAR PRO BONO UNIT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

● We enquired of management, internal audit and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity’s policies and procedures relating to:

● Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

● Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

● The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

● We inspected the minutes of meetings of those charged with governance.

● We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

● We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

● We reviewed any reports made to regulators.

● We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

● We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

● In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council’s website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor’s report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BAR PRO BONO UNIT

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior Statutory Auditor)
for and on behalf of Sayer Vincent LLP

05 March 2026

Chartered Certified Accountants
Statutory Auditor

110 Golden Lane
London
EC1Y 0TG

BAR PRO BONO UNIT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	1,120,327	51,715	1,172,042	1,026,431	20,069	1,046,500
Investments	**4**	14,835	-	14,835	12,992	-	12,992
Total income		1,135,162	51,715	1,186,877	1,039,423	20,069	1,059,492
Expenditure on:							
Raising funds	**5**	144,524	-	144,524	102,240	-	102,240
Charitable activities	**6**	940,576	46,250	986,826	919,434	17,189	936,623
Total expenditure		1,085,100	46,250	1,131,350	1,021,674	17,189	1,038,863
Net income and movement in funds		50,062	5,465	55,527	17,749	2,880	20,629
Reconciliation of funds:							
Fund balances at 1 July 2024		648,529	5,422	653,951	630,780	2,542	633,322
Fund balances at 30 June 2025		698,591	10,887	709,478	648,529	5,422	653,951

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Notes 18 and 19 to the financial statements.

BAR PRO BONO UNIT

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		59,720		-
Current assets					
Debtors	**12**	39,150		57,967	
Cash at bank and in hand		738,887		648,446	
		778,037		706,413	
Creditors: amounts falling due within one year	**14**	101,389		52,462	
Net current assets			676,648		653,951
Total assets less current liabilities			736,368		653,951
Creditors: amounts falling due after more than one year	**15**		(26,890)		-
Net assets			709,478		653,951
The funds of the charity					
Restricted income funds	**17**		10,887		5,422
Unrestricted funds	**18**		698,591		648,529
			709,478		653,951

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 23 February 2026

....
Mr S A Shivji KC
Chairman of the Board

Company registration number 03237309 (England and Wales)

BAR PRO BONO UNIT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**22**		103,311		25,429
Investing activities					
Purchase of tangible fixed assets		(70,240)		-	
Investment income received		14,835		12,992	
Net cash (used in)/generated from investing activities			(55,405)		12,992
Financing activities					
Proceeds from borrowings		56,321		-	
Repayment of borrowings		(13,786)		-	
Net cash generated from financing activities			42,535		-
Net increase in cash and cash equivalents			90,441		38,421
Cash and cash equivalents at beginning of year			648,446		610,025
Cash and cash equivalents at end of year			738,887		648,446

1 Accounting policies

Charity information

Bar Pro Bono Unit is a private company limited by guarantee without share capital use of 'Limited' exemption and incorporated in England and Wales. The registered office is Advocate Idrc, Paternoster Lane, London, England, EC4M 7BQ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The capitalisation threshold is £500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	straight line basis over 6 years
IT and Office equipment	straight line basis over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 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.

1.8 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.

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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	**2024**	**2024**	**2024**
	£	**£**	**£**	**£**	**£**	**£**
Donations and gifts	425,193	51,715	476,908	405,201	20,069	425,270
Donations - core funders	626,573	-	626,573	567,705	-	567,705
Fundraising events	68,561	-	68,561	53,525	-	53,525
	1,120,327	51,715	1,172,042	1,026,431	20,069	1,046,500

An aggregate donation of £2,235 (2024: £3,360) was made by 10 (2024: 11) trustees.

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	14,835	12,992

5 Cost of generating funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Fundraising activities	33,055	23,488
Publicity and stationery	280	581
Other fundraising costs	9,610	6,907
Staff costs	101,053	71,217
Depreciation and impairment	526	47
Fundraising and publicity	144,524	102,240
	144,524	102,240

Other fundraising costs consist of the following:

	2025	2024
Accommodation	£4,908	£1,837
Travel and training	£ 363	£ 271
IT costs	£1,790	£2,461
Sundry expenses	£2,549	£2,338
Total	£9,610	£6,907

6 Charitable activities

	Charitable expenditure 2025	**Charitable expenditure 2025**	**Total 2025**	**Charitable expenditure 2024**	**Charitable expenditure 2024**	**Total 2024**
	£	**£**	**£**	**£**	**£**	**£**
Staff costs	788,889	-	788,889	793,431	-	793,431
Depreciation and impairment	9,994	-	9,994	898	-	898
Accommodation	91,249	3,700	94,949	32,908	3,700	36,608
Travel and training	6,903	-	6,903	5,147	-	5,147
Publicity and stationery	5,321	-	5,321	11,029	-	11,029
IT costs	32,338	-	32,338	45,081	-	45,081
Sundry expenses	48,432	-	48,432	44,429	-	44,429
	983,126	3,700	986,826	932,923	3,700	936,623
	983,126	3,700	986,826	932,923	3,700	936,623
Analysis by fund						
Unrestricted funds	940,576	-	940,576	919,434	-	919,434
Restricted funds	42,550	3,700	46,250	13,489	3,700	17,189
	983,126	3,700	986,826	932,923	3,700	936,623

7 Net movement in funds

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

	2025	**2024**
	£	**£**
Fees payable for the audit of the charity's financial statements	11,400	10,850
Depreciation of owned tangible fixed assets	10,520	945

Total support costs in the year were £1,085,100, which consists of Generating Funds (£144,524 – see note 5) and Charitable Activities (£940,576 – see note 6). Included in note 6 are governance costs of £51,361, which includes Audit and audit related costs for the year ended 30 June 2025 at an estimate of £17,022 (2024 actual cost: £16,104). Staff and related costs are allocated on a time basis; overheads are allocated in proportion to staff time.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	**2024 Number**
	23	24

8 Employees (Continued)

Employment costs

	2025	2024
	£	£
Wages and salaries	792,261	762,819
Social security costs	63,836	68,842
Employer's contribution to defined contribution pension schemes	33,845	32,987
	889,942	864,648

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

	2025	2024
	Number	Number
£60,000 - £69,999	1	1
£80,000 - £89,999	1	1

Remuneration of key management personnel

Total cost of Key Management Personnel for the period ended 30 June 2025 was £233,738 (2024: £212,383).

At the date of these accounts the Key Management Personnel of the Charity are the Chief Executive, the Director of Casework and Chief Operating Officer (who also performs the role of Company Secretary), and the Director of Engagement.

9 Trustee Expenses

There were no Trustee expenses recorded for this financial year. In the year ending 30 June 2024 Trustees' expenses represented the payment or reimbursement of travel and subsistence costs totalling £338 incurred by one member relating to attendance at meetings of the trustees.

10 Taxation

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

11 Tangible fixed assets

	Leasehold improvements	IT and Office equipment	Total
	£	£	£
Cost			
At 1 July 2024	-	36,870	36,870
Additions	56,321	13,919	70,240
At 30 June 2025	56,321	50,789	107,110
Depreciation and impairment			
At 1 July 2024	-	36,870	36,870
Depreciation charged in the year	7,040	3,480	10,520
At 30 June 2025	7,040	40,350	47,390
Carrying amount			
At 30 June 2025	49,281	10,439	59,720

The carrying value at 30 June 2024 was zero.

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	25,002	40,724
Prepayments and accrued income	14,148	17,243
	39,150	57,967

13 Loans and overdrafts

	2025	2024
	£	£
Other loans	42,535	-
Payable within one year	15,645	-
Payable after one year	26,890	-

During the year ended 30 June 2025 Bar Pro Bono Unit moved offices, which are now shared with two other charities. A refurbishment of the office space took place and the owners of the building have agreed to a repayment plan spanning 36 months from October 2024. Bar Pro Bono Unit's share of the fit out is recognised under leasehold improvements in fixed assets, as disclosed in note 11 of the accounts.

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Borrowings	15,645	-
Other creditors	2,268	-
Trade creditors	-	968
Taxation payable - PAYE	22,307	19,779
Accruals and pension contributions	61,169	31,715
	101,389	52,462

Borrowings relates to the Fit Out repayment due within a year. Other Creditors are funds held on behalf of The Manchester Pro Bono Awards.
The figure for Accruals and pension contributions can be broken down into:
Expense accruals £56,831 (2024: £26,869) and Defined contribution pension payment due at the year end of £4,338 (2024: £4,846).

15 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Borrowings	26,890	-

16 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	33,845	32,987

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 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.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
Access to Justice Foundation Fund	-	24,993	(14,106)	10,887
Bar in the Community	-	10,000	(10,000)	-
National Pro Bono Centre (NPBC)	5,422	-	(5,422)	-
The Big Give Christmas Appeal	-	16,722	(16,722)	-
	5,422	51,715	(46,250)	10,887

17 Restricted funds (Continued)

Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
Access to Justice Foundation Fund	2,542	-	(2,542)	-
Bar in the Community	-	10,000	(10,000)	-
National Pro Bono Centre	-	10,069	(4,647)	5,422
	2,542	20,069	(17,189)	5,422

The Access to Justice Foundation provided two grants in the year ended 30 June 2023, the first to recruit an administrator to support the Engagement Manager and the second to support the provision of pro bono services in the Midlands. Both these grants have now been utilised in full.

The NPBC income supports the salary of a Pro Bono Connect employee.

The Christmas Appeal (Big Give) funds are restricted to the work of our casework team, with a specific focus on providing specialist support in family law.

The Bar Pro Bono Unit funds Bar In the Community, a related charity, via The Bar Council. This funding is £2,500 per quarter (2024: £2,500/quarter).

18 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 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	648,529	1,135,162	(1,085,100)	698,591

Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	630,780	1,039,423	(1,021,674)	648,529

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 June 2025:			
Tangible assets	59,720	-	59,720
Current assets/(liabilities)	665,761	10,887	676,648
Long term liabilities	(26,890)	-	(26,890)
	698,591	10,887	709,478

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Current assets/(liabilities)	648,529	5,422	653,951
	648,529	5,422	653,951

20 Operating Leases

The operating leases represent a lease of £160,274 owed to third parties. The lease was negotiated over a term of three years with the option to extend to 4 July 2029.

Future minimum operating lease payments	Current	Comparative
Within one year	91,890	0
Between two and five years	116,494	0

21 Related party transactions

The Bar Pro Bono Unit funds Bar In the Community, a related charity, via The Bar Council. This funding is £2,500 per quarter (2024: £2,500/quarter).

Other than the donations from trustees disclosed in note 3, there are no donations from related parties which are outside the normal course of business, and no restricted donations from related parties.

22 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	55,527	20,629
Adjustments for:		
Investment income recognised in statement of financial activities	(14,835)	(12,992)
Depreciation and impairment of tangible fixed assets	10,520	945
Movements in working capital:		
Decrease/(increase) in debtors	18,817	(4,088)
Increase in creditors	33,282	20,935
Cash generated from operations	103,311	25,429

23 Analysis of changes in net funds

	At 1 July 2024	Cash flows	At 30 June 2025
	£	£	£
Cash at bank and in hand	648,446	90,441	738,887
Loans falling due within one year	-	(15,645)	(15,645)
Loans falling due after more than one year	-	(26,890)	(26,890)
	648,446	47,906	696,352

Accounts

Charity registration number 1057620

Company registration number 03237309 (England and Wales)

BAR PRO BONO UNIT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

BAR PRO BONO UNIT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S K Abram-Lloyd (Vice Chair)	
	Ms N J Bellinger	
	Mr R S Gataora (Treasurer)	
	Mrs E J Holland	
	Ms M Jaganmohan	(Appointed 16 November 2023)
	Mr D P Joseph KC	
	Mr R H Khaldi	(Appointed 13 May 2024)
	Ms J E Ogden	(Appointed 16 November 2023)
	Mr C Patton KC	
	Mr S A Shivji KC (Chairman)	
	Ms L D Watts	(Appointed 13 May 2024)
	Mr R G Wheeler	
	Mr P J Wilson	(Appointed 13 May 2024)
Secretary	S Popat	
Charity number	1057620	
Company number	03237309	
Principal address	Advocate IDRC 1 Paternoster Lane London EC4M 7BQ	
Auditor	Sayer Vincent LLP 110 Golden Lane London EC1Y 0TG	

BAR PRO BONO UNIT

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent auditor's report	8 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 24

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and 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).

Objectives and activities

Advocate is the operating name of the Bar Pro Bono Unit. Advocate is established to provide legal advice and representation in relation to the prosecution and defence of actions before the Courts and Tribunals of England and Wales, the European Court of Justice and the European Court of Human Rights to persons who by reason of their inadequate means are unable to obtain such advice and representation from their own resources.

Public benefit

Advocate's work is of public benefit. In a time of increased demand due to economic conditions, and reduced access to legal aid, the number of those individuals needing help to obtain access to the legal system has increased. When planning Advocate’s activities, particular regard has been given to the Charity Commission's guidance on public benefit.

Achievements and performance

Significant activities and achievements against objectives

We support a properly funded legal system that enables access to justice but we recognise that pro bono is critical for those who are ineligible for legal aid and cannot afford to pay for help.

By 30 June 2024, the panel comprised of 4,557 barristers willing to work free of charge in suitable cases for at least three days each year. To this pre-volunteered resource can be added barristers not on the panel but who nonetheless respond to a request from Advocate to assist in a particular case. The panel of volunteer barristers continues to grow with the addition of barristers at all levels of seniority.

The pressure on our casework service is unprecedented. In January 2024 we received the highest monthly number of applications for help in our history. People are increasingly finding it difficult to access legal advice which in turn is causing greater frustration and a contributing factor in worsening mental health.

Overall, for the period July 2023 to June 2024 we experienced a 26% increase in new applications compared to the previous year. Thanks to the generosity of barristers volunteering their time, pro bono continues to provide a critical lifeline for many.

Achievements and performance...*continued*
We are delighted to have reached the milestone of a caseworker based in every Circuit, focused on building our work nationwide, with recent additions to the Western and North Eastern Circuits. We have continued to ensure that the Bar has a strong voice on the Pro Bono Committees across England and Wales with the judiciary, law firms, law schools and other local advice agencies.

Work is being continued, in collaboration with LawWorks, to increase links with solicitors willing to work pro bono, through the Pro Bono Connect scheme.

The Chambers Pro Bono Framework was launched in 2023 to provide sets with an infrastructure for their pro bono engagement. Signatories to the Framework, commit to four actions within the calendar year:

(1) Appoint Pro Bono Champions

(2) Action pro bono work as a Chambers

(3) Organise a seminar on pro bono

(4) Report on the pro bono work done

Thirty-one sets signed up nationwide in the first year, 44 have signed up in 2024.

The Pro Bono Pledge encouraged barristers to pledge 25 hours of pro bono work in 2023. Over 320 barristers fulfilled the pledge, recording over 11,000 hours. The number of hours recorded ranged from 25 to 321 with an average of 35 hours. We were pleased to see a wide range of barristers participating from 114 chambers nationwide and eleven barristers individually contributed over 100 hours. Our Pupil Pledge is a similar initiative for pupil barristers, in which pupils are invited to pledge to take on just one piece of pro bono work in their second six. In 2023, 56 pupils from 46 Chambers/organisations took part.

Advocate also led on behalf of the Bar the data collection and recording of hours for the Pro Bono Recognition List of England and Wales, a new partnership initiative for solicitors and barristers, endorsed by the Lady Chief Justice, The Bar Council, The Law Society and all the major pro bono organisations, to recognise lawyers who had given 25 or more hours. The first ever Pro Bono Recognition List was published in June 2024, recognising 3,746 lawyers and 483 of which are barristers. We are delighted that the hard work and dedication of the Bar can be recognised through this initiative and we continue to support it for future years.

These recognition initiatives capture just a fraction of the pro bono work being done across the Bar. The Bar Council's 2023 Working Lives survey included questions about pro bono work and headline figures shows that 49% of respondents had undertaken pro bono work in the previous twelve months - up from 43% reported in 2021 (a 14% increase).

This year we were delighted to support the publication of a new Guide for Pupils and Supervisors, published in partnership between Advocate, The Bar Council, The Bar Standards Board, the Free Representation Unit and The Council of the Inns of Court. This Guide is now being shared to pupils and supervisors across all four Inns.

We have also produced some guidance on how to incorporate pro bono work when applying for silk, and have worked with the KC Appointments Committee to ensure pro bono work is included in their presentations to prospective KC applicants.

We have updated and renewed our resources for Employed Barristers (first published in June 2023) and our Guide to pro bono in Chambers for Chambers Professionals (first published in November 2022).

Achievements and performance...*continued*
Increasing numbers of barristers have volunteered to provide “on the day” advice and representation to litigants in person through duty schemes. We helped develop a number of these schemes in 2023 and we continue to administer many of them. The schemes have been well received by the Bar, the judiciary, front line agencies and litigants in person.

- A particular focus over the past year has been on increasing access to pro bono outside London. Building on the success of the Chancery Bar Litigant in Person Support Schemes (“CLIPS”) which was established in collaboration with the Chancery Bar Association, and with both judicial and Circuit support, we have now launched CLIPS Schemes in Leeds, the South West and, most recently, Birmingham.

- Nearing the end of its 3 month pilot, the Birmingham CLIPS Scheme has supported litigants in person in the Business and Property Courts and, following its early success, the judiciary has approved both its introduction as a permanent service, and its expansion bringing it inline with the London Scheme.

- The Manchester CLIPS Scheme launched in October 2024, again with support from the local judiciary, the Northern Circuit and the NCBA. This latest launch marks a CLIPS Scheme in every Circuit in England.

- We have been continuing to work alongside local judiciary, Family courts, and front line organisation across the South West to develop on-the-day advice Clinics in Family Courts in Exeter and Bristol, due to launch late 2024 and early 2025.

- Working alongside PILARS, we have successfully launched the Bankruptcy Representation Scheme in London, an on-the-day duty Scheme supporting litigants in person in the weekly Bankruptcy petitions list. It has received a keen uptake from the Bar and has assisted over 80 litigants in person.

- In addition to duty schemes, we are continuing to develop specialist Schemes that provide litigants in person with alternative pathways by which to access specialist or less readily available assistance that might not otherwise be available.

- We launched the Court of Protection Scheme, providing pro bono assistance in Court of Protection, or Court of Protection adjacent, cases requiring specialist counsel or assistance through which our near 50 specialist volunteers from over 20 national Chambers have now begun assisting some of our most vulnerable applicants.

- We are in the final stages of developing a Mediation Scheme in the Business in Property Courts in Leeds, through which online, pro bono mediation will be offered in cases where at least one party is a litigant in person and unable to fund mediation privately.

- Working with Brick Court Chambers, we are exploring the possibility of expanding our pilot Secondary Specialisation Scheme, enabling commercial barristers across a number of sets to provide representation for litigants in person with hearings in the Employment Tribunal.

- Our existing Court of Appeal Scheme (“COAS”) has now been running for around nine months, during which time we have acquired around 400 barrister volunteers and supported around 120 litigants in person making applications for Permission to Appeal to the Court of Appeal, and have received very positive feedback from the Court of Appeal.

- Outside of London, we have now launched the South West County Court Appeal Scheme in the High Court in Bristol, through which we are due to receive our first applications shortly.

Outlook
Advocate remains in good financial health and has had another strong year.

There is ever increasing demand for our services and we are keen to ensure that our resources are deployed to assist those in greatest need and the most vulnerable members of our society (i.e. where the involvement of a barrister will make the greatest difference to a client who is otherwise unable to afford legal help). We are committed to being a truly national charity, noting that there is serious deprivation in parts of the country in terms of access to justice. We continue to look at new ways of using technology to expand our reach and effectiveness.

Advocate is hugely grateful to all who support it, including the General Council of the Bar, the Inns of Court, the Bar Mutual Indemnity Fund, the Bar Standards Board and the huge numbers of individuals and chambers within the profession.

Fundraising
Fundraising was conducted by the charity's Chief Executive and the Event and Fundraising Coordinator.

- The charity does not use professional fundraisers or commercial participators.
- The charity is not a member of the Fundraising Regulator.
- The charity has a donation policy and does not accept donations from current service users.
- The charity directs individual fundraising at barristers, it does not seek donations from members of the public.
- The charity received no complaints.

Financial review
Going concern
The attached financial statements show the state of Advocate's finances as at 30 June 2024.

The Trustees are of the opinion that the state of Advocate's finances is no less sound than it was at 30 June 2023. The level of reserves is within the agreed policy.

Reserves
Financial stability is an important factor for Advocate, as is the ability to mitigate current and future risks and to be able to plan ahead with confidence. All of these factors will help to ensure that Advocate can maintain its core purpose of providing legal expertise to those most in need.

The Board recognises that risks and contingencies that may need mitigation include, but are not limited to:

- Funding withdrawal
- A collapse in fundraising
- Rapidly fluctuating demands of Advocate's services, particularly those requiring additional staff
- Rapid development of new initiatives as the context in which Advocate works changes
- Delayed receipt of funding
- Fluctuations in receipts of Other Sources of Income
- Emergency costs
- Funding of future development plans

Taking into consideration the risks higlighted above, Advocate's reserves policy is to maintain reserves of at least 25% of forecast annual expenditure, as set in the Annual Budget, plus a 20% contingency. The forecasted annual expenditure for the year ended 30 June 2025 is £1,181,046 (2024: £1,008,762) requiring a reserve of £252,190 with an added contingency of £50,435 (2024: reserve of £295,261 and contingency of £59,052). The free reserves at the balance sheet date is £648,529 (2023: 630,780).

Investment policy
Advocate's Board reviews its arrangements for holding funds from time to time, and adopts a cautious approach to investment.

Major risks

The Trustees review areas of risk periodically at its regular meetings. The review assesses the major risks to which the charity is exposed, in particular those related to operation and finances. The Trustees are satisfied that, where appropriate, systems are in place to mitigate exposure to major risks.

Advocate has sought to maintain a good relationship with key funders. Internal control risks are minimised by the procedures in place for the authorisation of expenditure and commitments. Risks presented by cases in which Advocate arranges assistance are subject to reporting lines to the Chief Executive and ultimately to the Chair.

Structure, governance and management

The Charity is governed by a Board of Trustees who are all volunteers. The Board meets six times per year. The Board recruits Trustees by reference to the skills and experience considered to be appropriate for the Board's work. Trustees are appointed by open advertising and interviewing. The Board acknowledges the benefits of diversity, including gender, age, race, disability, sexual orientation, transgender status, national or ethnic origin, religion or belief diversity, and remains committed to ensuring that Advocate's Trustees bring a wide range of skills, knowledge, experience, background and perspectives to the Board. All appointments are made against objective criteria in the context of the overall balance of skills and background that the Board needs to maintain in order to remain effective. All new trustees receive an induction.

The staff team is accountable, through the Chief Executive, to the Trustees, and is responsible for the day-to-day operations of the Charity in accordance with the strategy, business plan and budget approved by the Board. All staff salaries are set taking into account the needs of the organisation and external economic circumstances.

Advocate was established in May 1996 with the aims of establishing a panel of barristers willing to advise and represent persons without means and unable to obtain legal aid involved in matters on a pro bono basis and informing legal and advice services of the assistance available.

In January 2024, Diane Sechi and Ishan Kolhatkar retired as trustees. In May 2024, Chris Broom retired as trustee. These retirements all formed part of our programme of retirements. All three had had a long and valuable association with Advocate. We are very grateful for their service.

We are delighted to have recruited five new trustees in this period who broaden the composition and the geographical representation on our Board. In November 2023 we welcomed two new trustees to bring expertise in the legal areas in which we face most demand – Family and Employment. Malvika Jaganmohan is a family law practitioner from St Ives Chambers in the Midland Circuit and Jude Shepherd from 42 BR Barristers is an employment practitioner who also sits part time as a fee paid Employment Judge in the Employment Tribunal in Scotland. In May 2024, we welcomed Richard Khaldi (Chambers Director of Maitland Chambers), Joe Wilson (Chief Executive and Director of Clerking of St Philips Chambers) and Lisa Watts, who brought new expertise to the Board in relation to management and marketing respectively.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms S K Abram-Lloyd (Vice Chair)	
Ms N J Bellinger	
Mr C P Broom	(Resigned 13 May 2024)
Mr R S Gataora (Treasurer)	
Mr M P Hayton KC	(Resigned 16 September 2024)
Mrs E J Holland	
Mr T D Huckle	(Resigned 18 November 2024)
Ms M Jaganmohan	(Appointed 16 November 2023)
Mr D P Joseph KC	
Mr R H Khaldi	(Appointed 13 May 2024)
Mr I Kolhatkar	(Resigned 29 January 2024)
Ms J E Ogden	(Appointed 16 November 2023)
Mr C Patton KC	
Ms D Sechi	(Resigned 29 January 2024)
Mr S A Shivji KC (Chairman)	
Ms L D Watts	(Appointed 13 May 2024)
Mr R G Wheeler	
Mr P J Wilson	(Appointed 13 May 2024)

Recruitment and appointment of trustees

New Trustees are appointed in an open process by the current Trustees in accordance with the Articles of Association of the company. New Trustees are provided with background information, including the constitutional documents of the charity, and meet staff to be shown the work of the charity.

Auditor

Sayer Vincent LLP were appointed as auditor for Bar Pro Bono Unit during the course of this financial year.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees’ annual report has been prepared in accordance with the provisions applicable to companies subject to the small companies’ regime.

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

....
Mr S A Shivji KC
Chairman of the Board

Date: 13 February 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2024

The trustees (who are also directors of Bar Pro Bono Unit for the purposes of company law) are responsible for preparing the trustees’ annual 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 charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group for that period. 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 charitable company 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 charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company’s auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 June 2024 was 14 (2023: 15). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BAR PRO BONO UNIT

Opinion

We have audited the financial statements of Bar Pro Bono Unit (the 'charitable company') for the year ended 30 June 2024 which comprise and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Bar Pro Bono Unit's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BAR PRO BONO UNIT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

● We enquired of management, internal audit and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity’s policies and procedures relating to:

● Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

● Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

● The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

● We inspected the minutes of meetings of those charged with governance.

● We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

● We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

● We reviewed any reports made to regulators.

● We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

● We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

● In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council’s website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor’s report.

Other matters

The financial statements for the year ended 30 June 2023 were not audited, but they were subject to an independent examination in accordance with Charity Commission directions.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BAR PRO BONO UNIT

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior Statutory Auditor)
for and on behalf of Sayer Vincent LLP

28 February 2025

Chartered Certified Accountants
Statutory Auditor

110 Golden Lane
London
EC1Y 0TG

BAR PRO BONO UNIT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	1,026,431	20,069	1,046,500	968,862	24,481	993,343
Investments	**4**	12,992	-	12,992	6,226	-	6,226
Total income		1,039,423	20,069	1,059,492	975,088	24,481	999,569
Expenditure on:							
Raising funds	**5**	102,240	-	102,240	98,226	-	98,226
Charitable activities	**6**	919,434	17,189	936,623	850,781	31,939	882,720
Total expenditure		1,021,674	17,189	1,038,863	949,007	31,939	980,946
Net income and movement in funds		17,749	2,880	20,629	26,081	(7,458)	18,623
Reconciliation of funds:							
Fund balances at 1 July 2023		630,780	2,542	633,322	604,699	10,000	614,699
Fund balances at 30 June 2024		648,529	5,422	653,951	630,780	2,542	633,322

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Notes 16 and 17 to the financial statements.

BAR PRO BONO UNIT

BALANCE SHEET

AS AT 30 JUNE 2024

		2024		2023	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**11**		-		945
Current assets					
Debtors	**12**	57,967		53,879	
Cash at bank and in hand		648,446		610,025	
		706,413		663,904	
Creditors: amounts falling due within one year	**13**	52,462		31,527	
Net current assets			653,951		632,377
Total assets less current liabilities			653,951		633,322
The funds of the charity					
Restricted income funds	**15**		5,422		2,542
Unrestricted funds	**16**		648,529		630,780
			653,951		633,322

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 13 February 2025

....
Mr S A Shivji KC
Chairman of the Board

Company registration number 03237309 (England and Wales)

BAR PRO BONO UNIT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**19**		25,429		(4,897)
Investing activities					
Investment income received		12,992		6,226	
Net cash generated from investing activities			12,992		6,226
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			38,421		1,329
Cash and cash equivalents at beginning of year			610,025		608,696
Cash and cash equivalents at end of year			648,446		610,025

1 Accounting policies

Charity information

Bar Pro Bono Unit is a private company limited by guarantee without share capital use of 'Limited' exemption and incorporated in England and Wales. The registered office is Advocate Idrc, Paternoster Lane, London, England, EC4M 7BQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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.

1 Accounting policies (Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The capitalisation threshold is £500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT and Office equipment	over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 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.

1.8 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.

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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	**2024**	**2024**	**2023**	**2023**	**2023**
	£	**£**	**£**	**£**	**£**	**£**
Donations and gifts	829,806	20,069	849,875	773,995	24,481	798,476
Donations - core funders	143,100	-	143,100	143,100	-	143,100
Fundraising events	53,525	-	53,525	51,767	-	51,767
	1,026,431	20,069	1,046,500	968,862	24,481	993,343

An aggregate donation of £3,360 (2023: £2,585) was made by 11 (2023: 13) trustees.

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	12,992	6,226

5 Cost of generating funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Fundraising activities	23,488	13,406
Publicity and stationery	581	176
Other fundraising costs	6,907	4,105
Staff costs	71,217	80,507
Depreciation and impairment	47	32
Fundraising and publicity	102,240	98,226
	102,240	98,226

Other fundraising costs consist of the following:

Accommodation	£1,837
Travel and training	£ 271
IT costs	£2,461
Sundry expenses	£2,338
Total	£6,907

6 Charitable activities

	Charitable expenditure 2024	Charitable expenditure 2024	Total 2024	Charitable expenditure 2023
	£	£	£	£
Staff costs	793,431	-	793,431	718,259
Depreciation and impairment	898	-	898	1,228
Accommodation	32,908	3,700	36,608	79,823
Travel and training	5,147	-	5,147	5,991
Publicity and stationery	11,029	-	11,029	6,871
IT costs	45,081	-	45,081	53,601
Sundry expenses	44,429	-	44,429	16,947
	932,923	3,700	936,623	882,720
	932,923	3,700	936,623	882,720
Analysis by fund				
Unrestricted funds	919,434	-	919,434	850,781
Restricted funds	13,489	3,700	17,189	31,939
	932,923	3,700	936,623	882,720

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	945	1,260

The charity identifies its support costs, it then identifies those costs relating to governance. Included in note 6 are governance costs comprising trustee expenses. Remaining support costs are allocated between, and included in, Cost of Generating Funds and Charitable Activities (notes 5 and 6). Staff and related costs are allocated on a time basis, overheads are allocated in proportion to staff time.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	24	23

8 Employees (Continued)

Employment costs

	2024 £	2023 £
Wages and salaries	762,819	705,110
Social security costs	68,842	62,833
Employer's contribution to defined contribution pension schemes	32,987	30,823
	864,648	798,766

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

	2024 Number	2023 Number
£60,000 - £69,999	1	-
£70,000 - £79,999	-	1
£80,000 - £89,999	1	-

Remuneration of key management personnel

Total cost of Key Management Personnel for the period ended 30 June 2024 was £212,383 (2023: £160,150).

The Key Management Personnel of the Charity are the Chief Executive, the Director of Casework and Chief Operating Officer (who also performs the role of Company Secretary), and the Director of Engagement.

9 Trustee Expenses

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £338 (2023: £0) incurred by one (2023: none) members relating to attendance at meetings of the trustees.

10 Taxation

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

11 Tangible fixed assets

	IT and Office equipment
	£
Cost	
At 1 July 2023	36,870
At 30 June 2024	36,870
Depreciation and impairment	
At 1 July 2023	35,925
Depreciation charged in the year	945
At 30 June 2024	36,870
Carrying amount	
At 30 June 2023	945

The carrying value at 30 June 2024 is zero.

12 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	40,724	33,287
Prepayments and accrued income	17,243	20,592
	57,967	53,879

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	968	374
Taxation payable - PAYE	19,779	18,341
Accruals and pension contributions	31,715	12,812
	52,462	31,527

The figure for Accruals and pension contributions can be broken down into:
Expense accruals £26,869 (2023: £3,920) and Defined contribution pension payment due at the year end of £4,846 (2023: £8,892).

14 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	32,987	30,823

14 Retirement benefit schemes **(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 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.

	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
Access to Justice Foundation Fund	2,542	-	(2,542)	-
Bar in the Community	-	10,000	(10,000)	-
National Pro Bono Centre	-	10,069	(4,647)	5,422
	2,542	20,069	(17,189)	5,422

Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
Access to Justice Foundation Fund	10,000	24,481	(31,939)	2,542

The Access to Justice Foundation provided two grants in the year ended 30 June 2023, the first to recruit an administrator to support the Engagement Manager and the second to support the provision of pro bono services in the Midlands. Both these grants have now been utilised in full.

16 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 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	630,780	1,039,423	(1,021,674)	648,529

Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	604,699	975,088	(949,007)	630,780

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Current assets/(liabilities)	648,529	5,422	653,951
	648,529	5,422	653,951

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 June 2023:			
Tangible assets	945	-	945
Current assets/(liabilities)	629,835	2,542	632,377
	630,780	2,542	633,322

18 Related party transactions

The Bar Pro Bono Unit funds Bar In the Community, a related charity, via The Bar Council. This funding is £2,500 per quarter (2023: £2,500/quarter).

Other than the donations from trustees disclosed in note 3, there are no donations from related parties which are outside the normal course of business, and no restricted donations from related parties.

19 Cash generated from operations

	2024 £	2023 £
Surplus for the year	20,629	18,623
Adjustments for:		
Investment income recognised in statement of financial activities	(12,992)	(6,226)
Depreciation and impairment of tangible fixed assets	945	1,260
Movements in working capital:		
(Increase) in debtors	(4,088)	(22,075)
Increase in creditors	20,935	3,521
Cash generated from/(absorbed by) operations	25,429	(4,897)

20 Analysis of changes in net funds

The charity had no material debt during the year.

Document Activity Report

Document Sent	Mon, 10 Feb 2025 09:32:00 GMT
Document Approval Status	Approved

Approval Activity Summary

Sharif Shivji KC (Chairman)	Approved	Thu, 13 Feb 2025 09:59:41 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Thu, 13 Feb 2025 09:59:11 GMT	Sharif Shivji KC (Chairman) viewed the document

Accounts

Charity registration number 1057620

Company registration number 03237309 (England and Wales)

BAR PRO BONO UNIT

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

BAR PRO BONO UNIT

LEGAL AND ADMINISTRATIVE INFORMATION

Secretary	S Popat
Charity number	1057620
Company number	03237309
Principal address	Advocate C/O Dx 50 -52 Chancery Lane Holborn London WC2A 1HL

CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 - 19

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their annual report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and 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).

Objectives and activities

Advocate is the operating name of the Bar Pro Bono Unit. Advocate is established to provide legal advice and representation in relation to the prosecution and defence of actions before the Courts and Tribunals of England and Wales, the European Court of Justice and the European Court of Human Rights to persons who by reason of their inadequate means are unable to obtain such advice and representation from their own resources.

Public benefit

Advocate's work is of public benefit. In a time of increased need due to economic conditions, and reduced access to legal aid, the number of those needing its help in order to obtain access to the legal system has increased. When planning the Charity's activities, particular regard has been given to the Charity Commission's guidance on public benefit.

Achievements and performance

Significant activities and achievements against objectives

We support a properly funded legal system that enables access to justice but we recognise that pro bono is critical for those who are ineligible for legal aid and cannot afford to pay for help.

By 30 June 2023, the panel comprised of 4,295 barristers willing to work free of charge in suitable cases for at least three days each year. To this pre-volunteered resource can be added barristers not on the panel but who nonetheless respond to a request from Advocate to assist in a particular case. The panel of volunteer barristers continues to grow with the addition of barristers at all levels of seniority.

Family and Employment continue to be the areas of law in which we receive the most requests for help, and in addition we saw an increase in requests for help in property cases (e.g. evictions). To tackle the increasing demand, we recruited 20 senior barristers to join our group of reviewers who assess cases on our behalf to determine if they are appropriate for pro bono help. We also recruited an additional member of staff to resource the increasing number of pro bono duty schemes, through which barristers volunteer to provide “on the day” advice and representation to litigants in person. This included:

- The Newcastle Chancery Litigants-in-Person Scheme (CLIPS) launched in 2022, with Leeds CLIPS to follow at the end of September 2023. South West CLIPS and Birmingham CLIPS are in the final stages of development, both receiving strong support from the judiciary.
- We re-established the Court of Appeal Scheme in London.
- We are in the final stages of launching a scheme in the South West for appeals from the County Court to the High Court in Bristol.
- Working alongside COMBAR, we are in the process of re-establishing the London Court and London Circuit Court Commercial Pro Bono Scheme, supporting litigants in person with applications before the Commercial Court and London Circuit Commercial Court, focusing on increasing accessibility for litigants in person.
- We have created a scheme in partnership with Brick Court Chambers enabling commercial barristers to provide representation for litigants in person with hearings in the Employment Tribunal. We are exploring the possibility of expanding this model across a number of chambers.
- We have recently started work on developing a Court of Protection Scheme to provide representation for particularly vulnerable litigants in person with cases in the Court of Protection who require specialist counsel.
- Also in the South West, we are working alongside barristers, the judiciary and a local charity, CassPlus, to develop a Family Court Duty Scheme based in Exeter Family Court, with an aim to launch early 2024.

The cost-of-living crisis and the pressure on frontline advice agencies continues to impact our work. With limited front line support, individuals often struggle to access vital services that they need, meaning that they come to us for help at an early stage when they are not well organised. The casework team consequently spend a significant amount of time triaging requests for help. We are spending more time in particular assisting individuals going through inquests and Court of Protection cases.

We often deal with vulnerable individuals experiencing stressful and traumatic situations. While we are a legal charity, in certain circumstances our caseworkers are a crucial source of support for individuals who cannot access help elsewhere. This type of work can be time-consuming and emotionally demanding. Consequently we are piloting a scheme to help provide comprehensive and meaningful emotional support to our most vulnerable applicants using a different cohort of volunteers.

Over the past year we have focused on developing our operational network nationwide. We recruited four new caseworkers based across the Midlands Circuit, Northern Circuit, and Wales and Chester Circuit. We are delighted that our new caseworkers have created stronger local relationships, leading to an increase in the Bar’s engagement with Advocate. We have continued to deliver Advocate seminars across the Circuits and ensure that the Bar has a strong voice on the newly created Pro Bono Committees which are being set up across England and Wales with the judiciary, law firms, law schools and other local advice agencies.

We look forward to working in the months ahead with the new Circuit Pro Bono Officers who were appointed last autumn. We are grateful to the Circuit Leaders for their assistance in recruiting the Officers who will have lead responsibility on each Circuit for encouraging and supporting pro bono and acting as the contact point for pro bono (both for Advocate volunteering and all Bar pro bono initiatives).

Work is being continued, in collaboration with LawWorks, to increase links with solicitors willing to work pro bono through the Pro Bono Connect scheme.

The Chambers Pro Bono Framework was launched in February, providing a mechanism for sets to strengthen and highlight their pro bono ethos. Twenty four sets from across all the Circuits had signed up by the end of June 2023 and additional sets have indicated they are likely to participate. The data collected at the end of the period will enable us to start to build a more comprehensive picture of the pro bono work being done across the Bar.

In January we announced the Pro Bono Pledge, which encourages barristers to pledge 25 hours of pro bono work in 2023. By June 2023, 149 barristers had signed up to the pledge and 56 barristers have already reached or surpassed the 25-hour target, collectively completing more than 2,394 hours of pro bono work this year.

Our Pupil Pledge is a similar initiative for pupil barristers, in which pupils are invited to pledge to take on one piece of pro bono work in their second six. Over 51 pupils had signed up by June 2023 and 13 second six pupils had completed the Pupil Pledge.

The initiatives build on the success of 25 for 25: The pro bono challenge which we launched in our 25th anniversary year. It represents just a fraction of the pro bono work being done across the Bar but provides a useful snapshot.

In November, in partnership with the Institute of Barristers' Clerks and the Legal Practice Management Association, we launched a new guide – ‘Pro Bono in Chambers – A guide for and by chambers staff’. The guide is a practical tool for staff, providing useful information on how to make pro bono a part of chambers’ practice alongside fee-paying work. It highlights the benefits for all staff, chambers, and members of the Bar in undertaking pro bono work.

We continued our funded Summer Internship Programme for four students which we deliver in partnership with Bridging the Bar, to help us reach those groups which are under-represented at the Bar and who could not afford to participate in our volunteering programmes. This has been a very productive partnership and we will welcome another four Bridging the Bar Members to undertake our paid internship in July 2023.

Outlook

There is a growing demand for our services and we are ambitious about (a) ensuring that our resources are deployed to those in greatest need (i.e. where the involvement of a barrister will make the greatest difference to a client who is otherwise unable to afford legal help), (b) helping more vulnerable people, (c) ensuring that we are truly national charity, noting that there is serious deprivation in parts of the country in terms of access to justice, (d) using education and technology to expand our reach.

We have enjoyed good financial health for a few years but in the next financial year we need to increase our fundraising to enable us to meet our ambitions of maintaining a national staff presence of the size required to deliver our service to vulnerable members of the public with increasingly complex cases.

Advocate is hugely grateful to all who support it financially, including the General Council of the Bar and the Inns of Court and many individuals and chambers within the profession.

Financial review

Going concern

The attached financial statements show the state of Advocate's finances as at 30 June 2023.

The Trustees are of the opinion that the state of Advocate’s finances is no less sound than it was at 30 June 2022. The level of reserves is within the agreed policy.

Reserves

Financial stability is an important factor for Advocate, as is the ability to mitigate current and future risks and to be able to plan ahead with confidence. All of these factors will help to ensure that Advocate can maintain its core purpose of providing legal expertise to those most in need.

The Board recognises that risks and contingencies that may need mitigation include, but are not limited to:

- Funding withdrawal
- A collapse in fundraising
- Rapidly fluctuating demands of Advocate’s services, particularly those requiring additional staff
- Rapid development of new initiatives as the context in which Advocate works changes
- Delayed receipt of funding
- Fluctuations in receipts of Other Sources of Income
- Emergency costs
- Funding of future development plans

Taking into consideration the risks higlighted above, Advocate’s reserves policy is to maintain reserves of at least 25% of forecast annual expenditure, as set in the Annual Budget, plus a 20% contingency.

Investment policy

Advocate's Board reviews its arrangements for holding funds from time to time, and adopts a cautious approach to investment.

Major risks

The Trustees review areas of risk periodically at its regular meetings. The review assesses the major risks to which the charity is exposed, in particular those related to operation and finances. The Trustees are satisfied that, where appropriate, systems are in place to mitigate exposure to major risks.

Advocate has sought to maintain a good relationship with key funders. Internal control risks are minimised by the procedures in place for the authorisation of expenditure and commitments. Risks presented by cases in which Advocate arranges assistance are subject to reporting lines to the Chief Executive and ultimately to the Chair.

Structure, governance and management

The Charity is governed by a Board of Trustees who are all volunteers. The Board meets six times per year. The Board recruits Trustees by reference to the skills and experience considered to be appropriate for the Board's work. Trustees are appointed by open advertising and interviewing. The Board acknowledges the benefits of diversity, including gender, age, race, disability, sexual orientation, trans-gender status, national or ethnic origin, religion or belief diversity, and remains committed to ensuring that Advocate's Trustees bring a wide range of skills, knowledge, experience, background and perspectives to the Board. All appointments are made against objective criteria in the context of the overall balance of skills and background that the Board needs to maintain in order to remain effective. All new trustees receive an induction.

The staff team is accountable, through the Chief Executive, to the Trustees, and is responsible for the day-to-day operations of the Charity in accordance with the strategy, business plan and budget approved by the Board. All staff salaries are set taking into account the needs of the organisation and external economic circumstances.

Advocate was established in May 1996 with the aims of establishing a panel of barristers willing to advise and represent persons without means and unable to obtain legal aid involved in matters on a pro bono basis and informing legal and advice services of the assistance available.

In February 2023, we appointed a new Chair of our Board, Sharif Shivji KC, in place of our outgoing Chair, Sir Robin Knowles CBE. This was part of a planned programme of refreshing our trustee positions. Sharif has been appointed for a term of 5 years. Advocate is immensely grateful to Sir Robin for his wonderful leadership over the period that he served as Chair. We are hugely indebted to him and will look to celebrate his work for us over the forthcoming year.

In June 2023, Jane Rayson retired as trustee, again as part of our planned programme of retirements and appointments. Jane has had a long and valuable association with Advocate. We are very grateful for her service.

We are delighted to have recruited four new trustees in this period who broaden the geographical representation on our Board. In September 2022 we welcomed three new trustees - Natasha Bellinger (Joint Head of Chambers at Magdalen Chambers, lecturer and joint lead of the Community Law Clinic at Exeter University), Michael Hayton KC (Head of Deans Court Chambers and former Leader of the Northern Circuit), and Richard Wheeler (barrister at 3PB Barristers, Deputy District Judge and Recorder).

In May 2023, we welcomed our new Treasurer, Rajinder Gataora.

In November 2023, we welcomed Jude Shepherd (barrister at 42BR Barristers and part time Employment Judge) and Malvika Jaganmohan (barrister at St Ives Chambers).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms S K Abram-Lloyd	
Ms N J Bellinger	(Appointed 26 September 2022)
Mr C P Broom	
Mr R S Gataora	(Appointed 15 May 2023)
Mr M P Hayton KC	(Appointed 26 September 2022)
Mrs E J Holland	
Mr T D Huckle	
Ms M Jaganmohan	(Appointed 16 November 2023)
Mr D P Joseph KC	
Mr I Kolhatkar	
Ms J E Ogden	(Appointed 16 November 2023)
Mr C Patton KC	
Ms D Sechi	
Mr S A Shivji KC	
Mr R G Wheeler	(Appointed 26 September 2022)

Recruitment and appointment of trustees

New Trustees are appointed in an open process by the current Trustees in accordance with the Articles of Association of the company. New Trustees are provided with background information, including the constitutional documents of the charity, and meet staff to be shown the work of the charity.

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

Mr S A Shivji KC
Trustee

5 February 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BAR PRO BONO UNIT

I report to the trustees on my examination of the financial statements of Bar Pro Bono Unit (the charity) for the year ended 30 June 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Place Campbell

Dated: 5 February 2024

BAR PRO BONO UNIT

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	**3**	917,095	24,481	941,576	821,018	61,192	882,210
Other trading activities	**4**	51,767	-	51,767	79,465	-	79,465
Investments	**5**	6,226	-	6,226	1,117	-	1,117
Total income		975,088	24,481	999,569	901,600	61,192	962,792
Expenditure on:							
Raising funds	**6**	98,226	-	98,226	99,218	-	99,218
Charitable activities	**7**	850,781	31,939	882,720	759,649	55,504	815,153
Total expenditure		949,007	31,939	980,946	858,867	55,504	914,371
Net income/(expenditure) and movement in funds		26,081	(7,458)	18,623	42,733	5,688	48,421
Reconciliation of funds:							
Fund balances at 1 July 2022		604,699	10,000	614,699	561,966	4,312	566,278
Fund balances at 30 June 2023		630,780	2,542	633,322	604,699	10,000	614,699

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

BALANCE SHEET

AS AT 30 JUNE 2023

		2023		2022	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**10**		945		2,205
Current assets					
Debtors	**11**	53,879		31,804	
Cash at bank and in hand		610,025		608,696	
		663,904		640,500	
Creditors: amounts falling due within one year	**12**	31,527		28,006	
Net current assets			632,377		612,494
Total assets less current liabilities			633,322		614,699
The funds of the charity					
Restricted income funds	**14**		2,542		10,000
Unrestricted funds	**15**		630,780		604,699
			633,322		614,699

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 June 2023.

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

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

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

The financial statements were approved by the trustees on 5 February 2024

Mr S A Shivji KC
Trustee

Company registration number 03237309 (England and Wales)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**18**		(4,897)		76,792
Investing activities					
Investment income received		6,226		1,117	
Net cash generated from investing activities			6,226		1,117
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			1,329		77,909
Cash and cash equivalents at beginning of year			608,696		530,787
Cash and cash equivalents at end of year			610,025		608,696

1 Accounting policies

Charity information

Bar Pro Bono Unit is a private company limited by guarantee without share capital use of 'Limited' exemption and incorporated in England and Wales. The registered office is Advocate c/o DX 50-52 Chancery Lane, Holborn, London, England, WC2A 1HL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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.

1 Accounting policies **(Continued)**

1.5 Expenditure

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

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT and Office equipment	over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

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.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	**2022**	**2022**	**2022**
	£	**£**	**£**	**£**	**£**	**£**
Donations and gifts	773,995	24,481	798,476	623,868	61,192	685,060
Donations - core funders	143,100	-	143,100	197,150	-	197,150
	917,095	24,481	941,576	821,018	61,192	882,210

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	51,767	79,465

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	6,226	1,117

6 Cost of generating funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Fundraising activities	13,406	18,791
Publicity and stationery	176	216
Other fundraising costs	4,105	3,205
Staff costs	80,507	76,967
Depreciation and impairment	32	39
Fundraising and publicity	98,226	99,218
	98,226	99,218

Other fundraising costs consist of the following:

Accommodation	£2,098
Travel and training	£ 154
IT costs	£1,418
Sundry expenses	£ 435
Total	£4,105

7 Charitable activities

	Charitable expenditure 1 2023 £	Charitable expenditure 1 2022 £
Staff costs	718,259	684,832
Depreciation and impairment	1,228	1,536
Accommodation	79,823	66,972
Travel and training	5,991	4,921
Publicity and stationery	6,871	8,406
It costs	53,601	34,337
Sundry expenses	16,947	14,149
	882,720	815,153
	882,720	815,153
Analysis by fund		
Unrestricted funds	850,781	759,649
Restricted funds	31,939	55,504
	882,720	815,153

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	23	18

Employment costs	2023 £	2022 £
Wages and salaries	798,766	761,799

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

	2023 Number	2022 Number
	1	1

8 Employees **(Continued)**

Remuneration of key management personnel

Total cost of Key Management Personnel for the period ended 30 June 2023 was £160,150 (2022: £188,203).

The Key Management Personnel of the Charity are the Chief Executive and Director of Casework and Chief Operating Officer.

9 Taxation

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

10 Tangible fixed assets

	IT and Office equipment
	£
Cost	
At 1 July 2022	36,870
At 30 June 2023	36,870
Depreciation and impairment	
At 1 July 2022	34,665
Depreciation charged in the year	1,260
At 30 June 2023	35,925
Carrying amount	
At 30 June 2023	945
At 30 June 2022	2,205

11 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Funding due	33,287	15,012
Prepayments and accrued income	20,592	16,792
	53,879	31,804

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	374	366
Taxation payable - PAYE	18,341	16,150
Accruals and pension contributions	12,812	11,490
	31,527	28,006

The figure for Accruals and pension contributions can be broken down into:
Expense accruals £3,920 (2022: £7,797) and Defined contribution pension payment due at the year end of £8,892 (2022: £3,693).

13 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 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.

	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
Access to Justice Foundation Fund	10,000	24,481	(31,939)	2,542

Previous Period:	At 1 July 2021	Incoming resources	Resources expended	At 30 June 2022
	£	£	£	£
Volunteer Management Fund	4,312	26,194	(30,506)	-
Access to Justice Foundation Fund	-	30,000	(20,000)	10,000
Matrix Video Project Fund	-	4,998	(4,998)	-
	4,312	61,192	(55,504)	10,000

Therium Access have provided funding for the charity’s Volunteer Management role.

The Access to Justice Foundation provided two grants, the first to recruit an administrator to support the Engagement Manager and the second to support the provision of pro bono services in the Midlands.

The Matrix Causes Fund provided a grant to fund the creation of animations to explain to members of the public how we operate and to make our services more accessible.

15 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 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	604,699	975,088	(949,007)	630,780

Previous Period:	At 1 July 2021	Incoming resources	Resources expended	At 30 June 2022
	£	£	£	£
General funds	561,966	901,600	(858,867)	604,699

16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 30 June 2023 are represented by:			
Tangible assets	945	-	945
Current assets/(liabilities)	629,835	2,542	632,377
	630,780	2,542	633,322

	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
Fund balances at 30 June 2022 are represented by:			
Tangible assets	2,205	-	2,205
Current assets/(liabilities)	602,494	10,000	612,494
	604,699	10,000	614,699

17 Related party transactions

The Bar Pro Bono Unit funds Bar In the Community, a related charity, via The Bar Council. This funding is £2,500 per quarter (2022: £2,500/quarter. Sir Robin Knowles CBE who resigned as Trustee of Bar Pro Bono on 30 January 2023, was at that time also a Trustee of the National Pro Bono Centre).

18 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	18,623	48,421
Adjustments for:		
Investment income recognised in statement of financial activities	(6,226)	(1,117)
Depreciation and impairment of tangible fixed assets	1,260	1,575
Movements in working capital:		
(Increase)/decrease in debtors	(22,075)	39,140
Increase/(decrease) in creditors	3,521	(11,227)
Cash (absorbed by)/generated from operations	(4,897)	76,792

19 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

advocate

Finding free legal help from barristers

Bar Pro Bono Unit

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 30 JUNE 2022

Charity no: 1057620
Company no: 3237309

advocate

CONTENTS PAGE

REPORT OF THE TRUSTEES	3-7
INDEPENDENT EXAMINER'S REPORT	8-9
STATEMENT OF FINANCIAL ACTIVITIES	10
BALANCE SHEET	11-12
STATEMENT OF CASHFLOWS	13
NOTES FORMING PART OF THE FINANCIAL STATEMENTS	14-19
LEGAL AND ADMINISTRATIVE INFORMATION	20

Bar Pro Bono Unit
Charity no: 1057620
Company no: 3237309

advocate

REPORT OF THE TRUSTEES

PERIOD ENDED 30 JUNE 2022

OBJECTIVES

Advocate is the operating name of the Bar Pro Bono Unit. Advocate is established to provide legal advice and representation in relation to the prosecution and defence of actions before the Courts and Tribunals of England and Wales, the European Court of Justice and the European Court of Human Rights to persons who by reason of their inadequate means are unable to obtain such advice and representation from their own resources.

GOVERNANCE AND MANAGEMENT

The Charity is governed by a Board of Trustees who are all volunteers. The Board meets six times per year. The Board recruits Trustees by reference to the skills and experience considered to be appropriate for the Board's work. Trustees are appointed by open advertising and interviewing. The Board acknowledges the benefits of diversity, including gender, age, race, disability, sexual orientation, trans-gender status, national or ethnic origin, religion or belief diversity, and remains committed to ensuring that Advocate's Trustees bring a wide range of skills, knowledge, experience, background and perspectives to the Board. All appointments are made against objective criteria in the context of the overall balance of skills and background that the Board needs to maintain in order to remain effective. All new trustees receive an induction.

The staff team is accountable, through the Chief Executive, to the Trustees, and is responsible for the day-to-day operations of the Charity in accordance with the strategy, business plan and budget approved by the Board. All staff salaries are set taking into account the needs of the organisation and external economic circumstances.

PROGRESS AND ACHIEVEMENTS

Advocate was established in May 1996 with the aims of establishing a panel of barristers willing to advise and represent persons without means and unable to obtain legal aid involved in matters on a pro bono basis and informing legal and advice services of the assistance available.

By 30 June 2022, the panel comprised of 4,390 barristers willing to work free of charge in suitable cases for at least three days each year. To this pre-volunteered resource can be added barristers not on the panel but who nonetheless respond to a request from Advocate to assist in a particular case. The panel of volunteer barristers continues to grow with the addition of barristers at all levels of seniority. Work is being continued, in collaboration with LawWorks, to increase links with solicitors willing to work pro bono through the Pro Bono Connect scheme.

2021 was Advocate's 25th anniversary in which we launched 25 for 25: The Pro Bono Challenge to encourage more pro bono volunteering. Barristers were encouraged to sign up to complete 25 hours of pro bono for our 25th anniversary. The target was for 100 barristers to complete the Challenge but this was surpassed by 356 barristers from 126 chambers nationwide completing the Challenge, giving 15,434 hours of pro bono help.

In 2021 the level of demand for our service continued to rise. The number of requests for help was 24% more than 2020 and 56% more than 2019. Through core casework alone in 2021 we placed over 1,150 pieces of pro bono work with the Bar. This is in addition to the many hours of pro bono contributed by barristers through a variety of duty schemes. Unsurprisingly, the cost-of-living crisis, fuel poverty and the pressure on frontline advice agencies is driving demand for pro bono help yet further and we are regularly made aware of the financial pressures on people we are trying to help.

In Summer 2021 we moved to a different way of working. Applicants and our volunteer barristers now have a named caseworker that improves the volunteering experience for our barristers and creates a more streamlined journey for our applicants. We have also increased the size of our casework team to help with the rise in applications.

Whilst we have seen an increased demand across all areas of law, the vulnerability of applicants is a particular concern. People are presenting with complex vulnerabilities which means we are trying to adapt our process to support them. We are seeing more applicants with learning difficulties and more people with health problems impacting on their ability to get documents to us because they are in hospital or seriously ill. More generally we are seeing an increase in requests for help in contentious probate cases.

Family and employment continue to be the areas of law in highest demand, representing 46% of cases placed in 2021. A key focus over the financial year has been to try to increase the number of barristers in these areas either volunteering to do cases or volunteering to review cases on our behalf.

Advocate has also been involved in various emergency schemes. As part of a cross profession collaboration, Advocate has helped facilitate specialist barristers for those that needed an urgent route to the UK from Afghanistan and Ukraine. In response to the number of international circumstances requiring an emergency response, we have worked with the Bar Council and the Bar Standards Board to set up a disaster response to help ensure pro bono work is coordinated .

We introduced a fully funded Internship Programme for the first time in the summer, limited to those who could not afford to volunteer with us. Working with Advocate as a student casework volunteer is a valuable experience offering exposure to the procedural requirements in a wide range of areas of law, the needs of litigants in person and the Bar as a profession. Many of our alumni volunteers go on to a career at the Bar and have attested to the usefulness of their time as a volunteer in discerning their preferred area of practice and enhancing their CV ahead of pupillage applications. In creating a paid internship, we sought to extend the opportunity to those who could not apply to our pre-existing volunteering programmes.

The 2021 Bar Pro Bono Awards in November celebrated the best of the Bar's pro bono work and the winners featured in New Law Journal and the Times Brief. There were 46 nominations across nine categories and the awards were presented by Solicitor General Alex Chalk KC MP and former Attorney General and Advocate's founder, Lord Goldsmith KC.

We support a properly funded legal system that enables access to justice, but we recognise that pro bono is critical for those who are ineligible for legal aid and cannot afford to pay for help.

We are delighted to have recruited three new trustees to the Board in this period – Sarah Abram KC, David Joseph KC and Ishan Kolhatkar. We also brought more expertise to our operations through the introduction of a finance sub-committee and a marketing group. Several volunteers from the Bar and beyond are now supporting us through this structure, including a Senior Clerk, marketing executives, and accountants within chambers.

The accounting year has been amended to a period where it is easier to assess the funding for the forthcoming year, which assists with budgeting. The new financial year begins on 1st July.

As the accounts for the period demonstrate, we are in good financial health. In particular, we were fortunate to save on rent for many months over the pandemic and owe particular thanks to South Square who provided office space for our staff team over the period. We have now recommenced paying market rate for premises and we have increased the size of our staff team which accounts for increased expenditure.

Our financial position has allowed us to embark on a number of new projects including creating additional caseworker posts in different parts of the UK, outside of London and the South East. We look forward to working on these projects over the year ahead with the funds saved on rent during the pandemic and successful fundraising.

Advocate is hugely grateful to all who support it financially, including the General Council of the Bar and the Inns of Court and many individuals and chambers within the profession.

We were created by the profession and we are sustained by the profession.

OUTLOOK

We launched our new three year strategy in July 2022 which focuses on providing pro bono, promoting pro bono, and building a strong, sustainable organisation. The first year particularly focuses on the introduction of a new digital development officer to help investigate tech tools to improve our caseworkers' function, and the introduction of caseworkers outside the South East in the Midlands, Wales and the North. We also want to focus on making pro bono work part of being a lawyer by focusing on training within the Inns and Circuits, development within courses, and continuing to embed pro bono as part of the culture of the Bar.

PUBLIC BENEFIT

Advocate's work is of public benefit. In a time of increased need due to economic conditions, and reduced access to legal aid, the number of those needing its help in order to obtain access to the legal system has increased. When planning the Charity's activities, particular regard has been given to the Charity Commission's guidance on public benefit.

CONNECTED ORGANISATIONS

There is an overlap of Trustees and Directors between Advocate and Bar in the Community (Charity no. 1089907, Company no. 4211688). Sir Robin Knowles is a trustee of the National Pro Bono Centre (a registered charity 1137708 and a company limited by guarantee 7226359).

POLICIES

Reserves. Financial stability is an important factor for Advocate, as is the ability to mitigate current and future risks and to be able to plan ahead with confidence. All of these factors will help to ensure that Advocate can maintain its core purpose of providing legal expertise to those most in need.

The Board recognises that risks and contingencies that may need mitigation include, but are not limited to:

- Funding withdrawal
- A collapse in fundraising
- Rapidly fluctuating demands of Advocate's services, particularly those requiring additional staff
- Rapid development of new initiatives as the context in which Advocate works changes
- Delayed receipt of funding
- Fluctuations in receipts of Other Sources of Income
- Emergency costs
- Funding of future development plans

Taking into consideration the risks higlighted above, Advocate's reserves policy is to maintain reserves of at least 25% of forecast annual expenditure, as set in the Annual Budget, plus a 20% contingency.

Investments. Advocate's Board reviews its arrangements for holding funds from time to time, and adopts a cautious approach to investment.

RISK MANAGEMENT

The Trustees review areas of risk periodically at its regular meetings. The review assesses the major risks to which the charity is exposed, in particular those related to operation and finances. The Trustees are satisfied that, where appropriate, systems are in place to mitigate exposure to major risks.

Advocate has sought to maintain a good relationship with key funders. Internal control risks are minimised by the procedures in place for the authorisation of expenditure and commitments. Risks presented by cases in which Advocate arranges assistance are subject to reporting lines to the Chief Executive and ultimately to the Chair.

FINANCIAL STATEMENTS

The attached financial statements show the state of Advocate's finances as at 30 June 2022.

The Trustees are of the opinion that the state of Advocate's finances is no less sound than it was at 31 March 2021. The level of reserves is within the agreed policy.

On behalf of the Trustees
Sharif Shivji KC – Chair

Bar Pro Bono Unit
Charity no: 1057620
Company no: 3237309

advocate

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BAR PRO BONO UNIT

I report on the accounts for the period ended 30 June 2022, which are set out on pages 10 to 19.

Respective responsibilities of trustees and reporting accountant

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified accountant.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

Place Campbell, Chartered Certified Accountant

Date 23 March 2023

advocate

STATEMENT OF FINANCIAL ACTIVITIES
Incorporating the Income and Expenditure Account
PERIOD ENDED 30 JUNE 2022

	Notes	Unrestricted Funds Period To 30/06/2022 £	Restricted Funds Period To 30/06/2022 £	Total Funds Period To 30/06/2022 £	Total Funds Year To 31/03/2021 £
Income from					
Donations - core funders		197,150	-	197,150	138,100
Donations		623,868	61,192	685,060	661,902
Events		79,465		79,465	65,168
Investment income		1,117	-	1,117	249
Total Income		901,600	61,192	962,792	865,419
Expenditure on					
Raising funds	2	99,218	-	99,218	60,387
Charitable Activities	2	759,649	55,504	815,153	502,091
Total Expenditure		858,867	55,504	914,371	562,478
Net Income		42,733	5,688	48,421	302,941
Total Funds at 1 April 2021		561,966	4,312	566,278	263,337
Total Funds at 30 June 2022		604,699	10,000	614,699	566,278

advocate

BALANCE SHEET
AS AT 30 JUNE 2022

	Notes	£	30/06/2022 £	£	31/03/2021 £
FIXED ASSETS					
Tangible assets	3		2,205		3,780
CURRENT ASSETS					
Debtors	4	31,804		70,944	
Cash at bank and in hand		608,696		530,787	
TOTAL CURRENT ASSETS		640,500		601,731	
CURRENT LIABILITIES					
Creditors	5	28,006		39,233	
NET CURRENT ASSETS			612,494		562,498
TOTAL NET ASSETS			614,699		566,278
REPRESENTED BY:					
FUNDS OF THE CHARITY					
Restricted Funds	9		10,000		4,312
Unrestricted Funds	8		604,699		561,966

Bar Pro Bono Unit
Charity no: 1057620
Company no: 3237309

advocate

Audit Exemption Statement

For the period ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2022 in accordance with section 476 of the Companies Act 2006.

Directors' responsibilities:

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 20/3/23 and signed on its behalf by:

.... **Sharif Shivji KC, Chair**

advocate

CASHFLOW STATEMENT

For the period ended 30 June 2022

	Period To 30/06/2022 £	Year To 31/03/2021 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash generated in operating activities	**77,909**	*269,781*
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	-	*(5,040)*
Net cash used in investing activities	**77,909**	*264,741*
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
Increase in cash and cash equivalents in the year	**77,909**	*264,741*
Cash and cash equivalents at the beginning of the year	**530,787**	*266,046*
Total Cash and cash equivalents at the end of the year	**608,696**	*530,787*

RECONCILIATION OF NET MOVEMENT OF FUNDS

Net movement of funds	*126,701*	*302,941*
Add back depreciation charge	*1,575*	*1,937*
(Increase) / Decrease in debtors	*(39,140)*	*(9,759)*
(Decrease)/ increase in creditors	*(11,227)*	*(25,338)*
Net cash used in operating activities	**£ 77,909**	*£ 269,781*

NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE 2022

1 ACCOUNTING POLICIES

(a) The financial statements have been prepared under the historical cost convention and to comply with the Companies Act 2006 and in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

(b) All income received by Advocate is available for its general purposes, unless otherwise stated. Income is included in full in the Statement of Financial Activities when receivable. The Trustees and the barristers who provide legal advice and representations to persons whose cases are accepted by Advocate, provide all of their services free of charge without receiving any benefit. Place Campbell review these accounts and provide payroll services at no charge. The value of these services has not been included in the financial statements.

(c) Resources expended are recognised in the period in which they are incurred.

(d) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in the case of office equipment is estimated to be 4 years. Leasehold improvements are written off over the life of the lease.

2 EXPENDITURE

	Cost of generating funds	Charitable activities	Period to 30/06/2022 Total	Year to 31/03/2021 Total
	£	£	£	£
Staff costs	76,967	684,832	761,799	486,166
Accommodation	1,781	66,972	68,753	26,443
Travel and training	126	4,921	5,047	1,648
Publicity and stationery	216	8,406	8,622	2,766
Fundraising activities	18,791	-	18,791	9,378
IT	935	34,337	35,272	25,732
Sundry	363	14,149	14,512	8,870
Depreciation and Amortisation	39	1,536	1,575	1,475
	99,218	815,153	914,371	562,478

NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE 2022

The Trustees have carried out an apportionment of management and administration costs, as appropriate between Advocate and its related charity, Bar in the Community.

Staff Costs	**Period to 30/06/2022**	**Year to 31/03/2021**
	£	**£**
Staff salaries	**672,435**	**420,287**
Social Security costs	**53,276**	**40,370**
Temporary agency staff	**30**	**512**
Recruitment	**1,849**	**2,400**
Pension costs	**34,209**	**22,597**
Total	**761,799**	**486,166**
Average Employees	**18**	**15**
Total cost of Key Management Personnel	**188,203**	**124,100**

One employee was paid at a rate between £70,000 - £79,999 per annum during the period ended 30 June 2022 (2021: 1). The Key Management Personnel of the Charity are the Chief Executive and Director of Casework and Chief Operating Officer.

The charity operates a defined contribution group personal pension plan with Aviva for staff. The costs relating to this scheme are shown above.

advocate

NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE 2022

3 TANGIBLE FIXED ASSETS

	Office Equipment
	£
Cost	
At 1 April 2021	36,870
Additions	-
At 30 June 2022	36,870
Depreciation	
At 1 April 2021	33,090
Depreciation charge	1,575
At 30 June 2022	34,665
Net Book Value at 30 June 2022	2,205
Net Book Value at 31 March 2021	3,780

4 DEBTORS

	30/06/2022	31/03/2021
	£	£
Tax recoverable	-	9,217
Funding due	15,012	43,311
Prepayments	16,792	18,416
	31,804	70,944

5 CREDITORS

	30/06/2022	31/03/2021
	£	£
Taxation payable - PAYE	16,150	11,104
Defined Contribution Pension Scheme contributions	3,693	4,309
Funding received in advance	-	18,275
Trade Creditors	366	5,295
Accrued Expenses	7,797	250
	28,006	39,233

advocate

NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE 2022

6 STATEMENT OF FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed assets	2,205	-	2,205
Net current assets	602,494	10,000	612,494
	604,669	10,000	614,699

7 TRUSTEE REMUNERATION

	30/06/2022	31/03/2021
	£	£
Trustee Remuneration, Benefits and Expenses	-	-

8 UNRESTRICTED FUNDS

	30/06/2022	31/03/2021
	£	£
General unrestricted fund		
Balance at 1 April 2021	561,966	263,337
Income	901,600	779,272
Expenditure	(858,867)	(480,643)
Balance at 30 June 2022	604,669	561,966

The general unrestricted fund represents funds which are expendable at the discretion of the Trustees in the furtherance of the objects of the Charity.

advocate

NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE 2022

9 RESTRICTED FUNDS

Volunteer Management Fund	30/06/2022	31/03/2021
	£	£
Balance brought forward	4,312	-
Grant received	26,194	35,860
Expenditure	(30,506)	(31,548)
Balance at 30 June 2022	-	4,312

Therium Access have provided funding for the charity's volunteer management role.

Access to Justice Foundation Fund	30/06/2022	31/03/2021
	£	£
Grant received	30,000	-
Expenditure	(20,000)	-
Balance at 30 June 2022	10,000	-

The Access to Justice Foundation provided two grants, the first to recruit an administrator to support the Engagement Manager and the second to support the provision of pro bono services in the Midlands.

Matrix Video Project Fund	30/06/2022	31/03/2021
	£	£
Grant received	4,998	-
Expenditure	(4,998)	-
Balance at 30 June 2022	-	-

The Matrix Causes Fund provided a grant to fund the creation of animations to explain to members of the public how we operate and to make our services more accessible.

10 TRANSACTIONS WITH RELATED PARTIES

Sir Robin Knowles CBE (Trustee – resigned 30th January 2023) is a Trustee of the National Pro Bono Centre which provides accommodation, accounting support and other services to Advocate. The National Pro Bono Centre is a registered charity number 1137708 and company limited by guarantee number 7226359. The licence fees paid to the National Pro Bono Centre, including irrecoverable VAT were £1,268 in the period ended 30 June 2022 (2021: £22,534).

11 COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds Year To 31/3/2021 £	Restricted Funds Year To 31/3/2021 £	Total Funds Year To 31/03/2021 £
Income from				
Donations - core funders		138,100	-	138,100
Donations		575,755	86,147	661,902
Events		65,168		65,168
Investment income		249	-	249
Total Income		**779,272**	**86,147**	**865,419**
Expenditure on				
Raising funds	2	60,387	-	60,387
Charitable Activities	2	420,256	81,835	502,091
Total Expenditure		**480,643**	**81,835**	**562,478**
Net Income		298,629	4,312	302,941
Total Funds at 1 April 2020		263,337	-	263,337
Total Funds at 31 March 2021		561,966	4,312	566,278

advocate

LEGAL AND ADMINISTRATIVE INFORMATION

Status

The Bar Pro Bono Unit (operating under the name Advocate) is a charitable company limited by guarantee, incorporated on 13 August 1996. The members, who are the Trustees, have undertaken to contribute, to the extent set out in the Memorandum of Association, to the assets of Advocate in the event of it being wound up.

Trustees and directors

The Trustees of the Unit as at 30 June 2022 were:

Sir Robin Knowles CBE – Chair
Chris Broom
Theo Huckle KC
Ishan Kolhatkar (Appointed 1st February 2022)
Jane Rayson
Sharif Shivji KC (Chair as of 30 January 2023)
Sarah Abram KC (Appointed 1st February 2022)
Eleanor Holland
David Joseph KC (Appointed 1st February 2022)
Conall Patton KC
Diane Sechi

Appointment of Trustees

New Trustees are appointed in an open process by the current Trustees in accordance with the Articles of Association of the company. New Trustees are provided with background information, including the constitutional documents of the charity, and meet staff to be shown the work of the charity.

Company Secretary

Shyam Popat

Chief Executive Officer

Rebecca Wilkie

Reporting Accountant

Place Campbell
Chartered Certified Accountants
Wilmington House, High Street
East Grinstead, West Sussex
RH19 3AU

Registered Office

Advocate DX
50-52 Chancery Lane
London
WC2A 1HL

Bankers

HSBC plc
Holborn Circus Branch
31 Holborn
London EC1N 2HR

BAR PRO BONO UNIT

England & Wales - Charity number 1057620

Accounts

advocate

Finding free legal help
from barristers

Bar Pro Bono Unit

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Charity no: 1057620
Company no: 3237309

Bar Pro Bono Unit
Charity no: 1057620
Company no: 3237309

advocate

CONTENTS

	Page
REPORT OF THE TRUSTEES	3-5
INDEPENDENT EXAMINER'S REPORT	6-7
STATEMENT OF FINANCIAL ACTIVITIES	8
BALANCE SHEET	9
STATEMENT OF CASHFLOWS	10
NOTES FORMING PART OF THE FINANCIAL STATEMENTS	11-16
LEGAL AND ADMINISTRATIVE INFORMATION	17

Bar Pro Bono Unit
Charity no: 1057620
Company no: 3237309

advocate

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2021

OBJECTIVES

Advocate is established to provide legal advice and representation in relation to the prosecution and defence of actions before the Courts and Tribunals of England and Wales, the European Court of Justice and the European Court of Human Rights to persons who by reason of their inadequate means are unable to obtain such advice and representation from their own resources.

PROGRESS AND ACHIEVEMENTS

Advocate was established in May 1996 with the aims of establishing a panel of barristers willing to advise and represent persons without means and unable to obtain legal aid involved in matters on a pro bono basis and informing legal and advice services of the assistance available.

By 31 March 2021, the panel comprised of 4,390 barristers willing to work free of charge in suitable cases for at least three days each year. To this pre-volunteered resource can be added barristers not on the panel but who nonetheless respond to a request from Advocate to assist in a particular case.

This year saw a remarkable change in the way we work as a result of the pandemic, transforming our service in a matter of weeks from paper-based to digital. Not only did this allow our team and our volunteers to work remotely but, crucially, enabled members of the public to continue to access our services.

Casework remained busy as demand for pro bono services from members of the public increased dramatically and our team and our volunteer barristers worked harder than ever to provide much needed advice, drafting and representation. The last three months (January – March 2021) were particularly busy as demand for pro bono help continued to increase arising from the impact of the pandemic, particularly noticeable in employment law. We experienced a 46% rise in new applications with 810 cases (300 in March alone).

The readiness of barristers to step forward during the pandemic was deeply impressive, balancing a dedicated practice with making a significant contribution to the community and over the 12 months, 364 new volunteers signed up. The use of remote hearings increased our ability to find barristers to provide representation, enabling us to match people in need of help with barristers all around the country. The top two areas of law continue to be Family and Employment and we continue to support schemes involving barristers (such as CLIPS and Pro Bono Connect) and a number of other COVID initiatives including:

- Zimran Samuel (Doughty Street) and his work on cases of domestic violence
- Garden Court providing advice to key workers
- Clerksroom offering free advice to those affected by Covid-19
- Initiating the Legal and Advice Sector Roundtable

- Participating in The Master of the Rolls' cross-sector working group to address concerns about the consequences of the end of the stay on housing possession claims.

Our applicants have struggled with a contrast in fortune. Some applicants are having to wait nearly a year for hearings to be listed whilst others are being informed of hearings at very short notice. Both present difficulties in our ability to place their case. The development of a new online application form in the wake of the pandemic made it easier for people to access our services remotely and removed the need for them to visit an advice agency to act as a referrer. This not only helped people who were shielding but also those in areas where face to face advice services had closed. Unfortunately, without the initial advice from a front-line agency, the knock-on effect is that applications now often have limited supporting documents and as a result we need to handhold applicants through our process.

OUTLOOK

2021 is Advocate's 25th anniversary and an opportunity to celebrate 25 years of pro bono by the Bar through Advocate and beyond. As part of our work, we are launching three new initiatives:

1. Young Bar Advocate – created by young barristers, for young barristers

   We are forming a network of likeminded individuals, across all sectors of the Bar, to support them through their careers to take on pro bono work. We know that Covid has changed many career plans for young barristers and made it harder to take on pro bono cases. Advocate wants to ensure that the young barristers signed up to volunteer with us, who recognise the necessity for access to justice and want to help, feel supported to take on pro bono work, while also building their own successful careers.

2. Collaborate – Case-based guidance when working on a pro bono case

After what has been a challenging year, Advocate wants to ensure that all junior barristers are adequately supported when working on pro bono cases. Junior barristers will be able to receive case-based help and support from a senior barrister also volunteering for Advocate.

3. 25 for 25: The Pro Bono Challenge
   We are encouraging barristers to sign up to complete 25 hours of pro bono for our 25th anniversary. The campaign will launch in Volunteers' Week in June 2021 and run until Volunteers' Week in June 2022.

The panel of volunteer barristers continues to grow with the addition of new junior barristers. Work is being continued, in collaboration with LawWorks, to increase links with solicitors willing to work pro bono through the Pro Bono Connect scheme, as well as developing access to Advocate's services across England and Wales.

A fundraising strategy is in place to try to secure and sustain a higher level of funding from donations and other sources. Advocate is hugely grateful to all who support it financially, including the General

Council of the Bar and the Inns of Court and many individuals and chambers within the profession. Advocate is investing in improved processes to enable applications for help to be made and administered online, increasing the efficiency of the organisation so that more help can be facilitated.

PUBLIC BENEFIT

Advocate's work is of public benefit in that, in a time of increased need due to economic conditions, and reduced access to legal aid, the number of those needing its help in order to obtain some degree of access to the legal system has increased. When planning the Charity's activities consideration has been given to the Charity Commission's guidance on public benefit.

CONNECTED ORGANISATIONS

There is an overlap of Trustees and Directors between Advocate and Bar in the Community (Charity no. 1089907, Company no. 4211688). The Chair of Trustees is a trustee of the National Pro Bono Centre (a registered charity 1137708 and a company limited by guarantee 7226359) of which Advocate is a member and whose premises Advocate occupied with others during some of this accounting period.

POLICIES

Reserves. Advocate seeks to retain a reserve that will allow for modest contingencies, and provide for a minimum of three months of reserves.

Investments. Advocate's Trustees review its arrangements for holding funds from time to time, and adopt a cautious approach to investment.

RISK MANAGEMENT

The Trustees review areas of risk periodically at its regular meetings. The review assesses the major risks to which the charity is exposed, in particular those related to operation and finances. The Trustees are satisfied that, where appropriate, systems are in place to mitigate exposure to major risks.

The risk of losing funding is addressed by seeking to diversify fundraising approaches and maintaining a good relationship with key funders. Internal control risks are minimised by the procedures in place for the authorisation of expenditure and commitments. Risks presented by cases in which Advocate arranges assistance are subject to reporting lines to the Chief Executive and ultimately to the Chair.

FINANCIAL STATEMENTS

The attached financial statements show the state of Advocate's finances as at 31 March 2021.
The Trustees are of the opinion that the state of Advocate's finances is no less sound than it was at 31 March 2020. The level of reserves is within the agreed policy.

On behalf of the Trustees
Sir Robin Knowles CBE – Chair

Bar Pro Bono Unit
Charity no: 1057620
Company no: 3237309

advocate

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BAR PRO BONO UNIT

I report on the accounts for the year ended 31 March 2021, which are set out on pages 9 to 17.

Respective responsibilities of trustees and reporting accountant

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified accountant.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:
• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
• the accounts do not accord with such records; or
• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
•the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

Place Campbell, Chartered Accountant

Date 26/11/2024

advocate

STATEMENT OF FINANCIAL ACTIVITIES
Incorporating the Income and Expenditure Account
YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds Year To 31/03/2021 £	Restricted Funds Year To 31/03/2021 £	Total Funds Year To 31/03/2021 £	Total Funds Year To 31/03/2020 £
Income from					
Donations - core funders		138,100	-	138,100	143,100
Donations		575,755	86,147	661,902	558,838
Other income		-	-	-	185
Events		65,168		65,168	37,045
Investment income		249	-	249	1,285
Total Income		779,272	86,147	865,419	740,453
Expenditure on					
Raising funds	2	60,387	-	60,387	62,829
Charitable Activities	2	420,256	81,835	502,091	643,591
Total Expenditure		480,643	81,835	562,478	706,420
Net Income		298,629	4,312	302,941	34,039
Total Funds at 1 April 2020		263,337	-	263,337	229,304
Total Funds at 31 March 2021		561,966	4,312	566,278	263,337

Bar Pro Bono Unit
Charity no: 1057620
Company no: 3237309

advocate

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	£	31/03/2021 £	£	31/03/2020 £
FIXED ASSETS					
Tangible assets	3		3,780		677
CURRENT ASSETS					
Debtors	4	70,944		61,185	
Cash at bank and in hand		530,787		266,046	
TOTAL CURRENT ASSETS		601,731		327,231	
CURRENT LIABILITIES					
Creditors	5	39,233		64,571	
NET CURRENT ASSETS			562,498		262,660
TOTAL NET ASSETS			566,278		263,337
REPRESENTED BY:					
FUNDS OF THE CHARITY					
Restricted Funds	9		4,312		-
Unrestricted Funds	8		561,966		263,337

Audit Exemption Statement

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with section 476 of the Companies Act 2006.

Directors' responsibilities:

- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 26 November 2021 and signed on its behalf by:

.... **Sir Robin Knowles CBE, Chair**

advocate

CASHFLOW STATEMENT

For the year ended 31 March 2021

	Year To 31/03/2021 £	Year To 31/03/2020 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash generated in operating activities	**269,781**	78,350
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	**(5,040)**	-
Net cash used in investing activities	**264,741**	78,350
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
Increase in cash and cash equivalents in the year	**264,741**	78,350
Cash and cash equivalents at the beginning of the year	**266,046**	187,696
Total Cash and cash equivalents at the end of the year	**530,787**	266,046

RECONCILIATION OF NET MOVEMENT OF FUNDS

Net movement of funds	302,941	34,039
Add back depreciation charge	1,937	1,819
(Increase) / Decrease in debtors	(9,759)	28,592
(Decrease)/ increase in creditors	(25,338)	13,900
Net cash used in operating activities	**£ 269,781**	£ 78,350

Bar Pro Bono Unit
Charity no: 1057620
Company no: 3237309

advocate

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

(a) The financial statements have been prepared under the historical cost convention and to comply with the Companies Act 2006 and in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

(b) All income received by Advocate is available for its general purposes, unless otherwise stated. Income is included in full in the Statement of Financial Activities when receivable. The Trustees and the barristers who provide legal advice and representations to persons whose cases are accepted by Advocate, provide all of their services free of charge without receiving any benefit. Place Campbell review these accounts and provide payroll services at no charge. The value of these services has not been included in the financial statements.

(c) Resources expended are recognised in the period in which they are incurred.

(d) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in the case of office equipment is estimated to be 4 years. Leasehold improvements are written off over the life of the lease.

2 EXPENDITURE

	Cost of generating funds	Charitable activities	Year to 31/3/21 Total	Period to 31/3/20 Total
	£	£	£	£
Staff costs	49,242	436,924	486,166	484,666
Accommodation	711	25,732	26,443	176,800
Travel and training	41	1,607	1,648	14,339
Publicity and stationery	69	2,697	2,766	829
Postage	-	-	-	57
Fundraising activities	9,378	-	9,378	8,308
IT	687	25,045	25,732	13,817
Sundry	222	8,647	8,870	5,795
Depreciation and Amortisation	37	1,438	1,475	1,819
	60,387	502,090	562,478	706,420

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

The Trustees have carried out an apportionment of management and administration costs, as appropriate between Advocate and its related charity, Bar in the Community.

Staff Costs	**Year to 31/3/2021**	**Period to 31/3/2020**
	£	**£**
Staff salaries	**420,287**	**425,134**
Social Security costs	**40,370**	**37,280**
Temporary agency staff	**512**	**2,052**
Recruitment	**2,400**	**10,883**
Pension costs	**22,597**	**15,567**
Total	**486,166**	**490,916**
Average Employees	**15**	**16**
Total cost of Key Management Personnel	**124,100**	**132,591**

One employee was paid at a rate between £70,000 - £79,999 per annum during the year ended 31 March 2021 (2020: 0). The Key Management Personnel of the Charity are the Chief Executive and Head of Casework.

The charity operates a defined benefit group personal pension plan with Aviva for staff. The costs relating to this scheme are shown above.

3 TANGIBLE FIXED ASSETS

	Office Equipment
	£
Cost	
At 1 March 2020	**31,830**
Additions	**5,040**
Disposals	**-**
At 31 March 2021	**36,870**
Depreciation	
At 1 April 2020	**31,153**
Depreciation charge	**1,937**
Disposals	**-**
At 31 March 2021	**33,090**
Net Book Value at 31 March 2021	**3,780**
Net Book Value at 31 March 2020	**677**

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

4 DEBTORS

	31/3/2021 £	31/3/2020 £
Tax recoverable	9,217	8,097
Funding due	43,311	48,393
Other Debtors	-	697
Prepayments	18,416	3,999
	70,944	61,185

5 CREDITORS

	31/3/2021 £	31/3/2020 £
Taxation payable - PAYE	11,105	8,452
Defined Benefit Pension Scheme contributions	4,309	4,297
Funding received in advance	18,275	18,275
Trade Creditors	5,295	33,547
Other Creditors	250	-
	39,234	64,571

6 STATEMENT OF FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	3,780	-	3,780
Net current assets	558,435	4,312	562,747
	562,215	4,312	566,527

7 TRUSTEE REMUNERATION

	31/3/2021 £	31/3/2020 £
Trustee Remuneration, Benefits and Expenses	-	-

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

8 UNRESTRICTED FUNDS	31/3/2021	31/3/2020
	£	£
General unrestricted fund		
Balance at 1 April 2020	263,337	229,304
Income	779,272	666,268
Expenditure	(480,643)	(632,235)
Balance at 31 March 2021	561,966	263,337

The general unrestricted fund represents funds which are expendable at the discretion of the Trustees in the furtherance of the objects of the Charity.

9 RESTRICTED FUNDS	31/3/2021	31/3/2020
	£	£
Strategic Project Fund		
Legal Education Foundation	24,275	15,750
Access to Justice Foundation	-	6,307
Other grants	5,000	-
Expenditure	(29,275)	(22,057)
Balance at 31 March 2021	-	-

The Strategic Project grants fund work on the design and implementation of new systems to increase the efficiency of processing applications and to review the branding of the charity.

Volunteer Management Fund	31/3/2021	31/3/2020
	£	£
Grant received	35,860	10,884
Expenditure	(31,548)	(10,884)
Balance at 31 March 2021	4,312	-

Therium access have provided funding for the charity's volunteer management role.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

Justice First Fellowship Fund	**31/3/2021**	**31/3/2020**
	£	**£**
Grant received	**21,012**	**41,244**
Expenditure	**(21,012)**	**(41,244)**
Balance at 31 March 2021	-	-

The Legal Education Foundation have provided grants under the Justice First Fellowship Scheme to fund one caseworker. The grants are paid quarterly and match the costs of the roles together with a contribution to supervision costs.

10 TRANSACTIONS WITH RELATED PARTIES

Sir Robin Knowles CBE (Trustee) is a Trustee of the National Pro Bono Centre which provides accommodation, accounting support and other services to Advocate. The National Pro Bono Centre is a registered charity number 1137708 and company limited by guarantee number 7226359. The licence fees paid to the National Pro Bono Centre, including irrecoverable VAT were £22,534 in the year ended 31 March 2021 (2020 £176,800).

advocate

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

11 COMPARATIVE FIGURES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds Year To 31/3/2020 £	Restricted Funds Year To 31/3/2020 £	Total Funds Year To 31/3/2020 £
Income from				
Donations - core funders		143,100	-	143,100
Donations		484,653	74,185	558,838
Other income		185	-	185
Events		37,045		37,045
Investment income		1,285	-	1,285
Total Income		666,268	74,185	740,453
Expenditure on				
Raising funds	2	62,829	-	62,829
Charitable Activities	2	569,406	74,185	643,591
Total Expenditure		632,235	74,185	706,420
Net Income		34,039	-	34,039
Total Funds at 1 April 2019		229,304	-	229,304
Total Funds at 31 March 2020		263,337	-	263,337

Bar Pro Bono Unit
Charity no: 1057620
Company no: 3237309

advocate

LEGAL AND ADMINISTRATIVE INFORMATION

Status
The Bar Pro Bono Unit is a charitable company limited by guarantee, incorporated on 13 August 1996. The members, who are the Trustees, have undertaken to contribute, to the extent set out in the Memorandum of Association, to the assets of Advocate in the event of it being wound up.

Trustees and directors
The Trustees of the Unit as at 31 March 2021 were:

Appointment of Trustees
New Trustees are appointed in an open process by the current Trustees, after consultation with the Chairman of the Bar Council of England and Wales, in accordance with the Articles of Association of the company. New Trustees are provided with background information, including the constitutional documents of the charity, and meet staff to be shown the work of the charity.

Company Secretary
Shyam Popat

Registered Office
Advocate DX
50-52 Chancery Lane
London
WC2A 1HL

Reporting Accountant
Place Campbell
Chartered Accountants
Wilmington House, High Street
East Grinstead, West Sussex
RH19 3AU

Bankers
HSBC plc
Holborn Circus Branch
31 Holborn
London EC1N 2HR