

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

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

BAR PRO BONO UNIT

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BAR PRO BONO UNIT

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.

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

FOR THE YEAR ENDED 30 JUNE 2023

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.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 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 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.

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.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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)

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2023*

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

BAR PRO BONO UNIT

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
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.

BAR PRO BONO UNIT

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
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)

BAR PRO BONO UNIT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 £	£	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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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
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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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

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.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

3 Donations	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2023	2023	2022	2022	2022	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						

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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 £
<u>Fundraising and publicity</u>		
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	<u>£ 435</u>
Total	<u>£4,105</u>

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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
	<u>882,720</u>	<u>815,153</u>
	<u>882,720</u>	<u>815,153</u>
Analysis by fund		
Unrestricted funds	850,781	759,649
Restricted funds	31,939	55,504
	<u>882,720</u>	<u>815,153</u>

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	23	18
	<u>23</u>	<u>18</u>
Employment costs		
	2023 £	2022 £
Wages and salaries	798,766	761,799
	<u>798,766</u>	<u>761,799</u>

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

2023 Number	2022 Number
1	1
<u>1</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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
	<u>31,527</u>	<u>28,006</u>

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
	<u>10,000</u>	<u>24,481</u>	<u>(31,939)</u>	<u>2,542</u>
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)	-
	<u>4,312</u>	<u>61,192</u>	<u>(55,504)</u>	<u>10,000</u>

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.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
Fund balances at 30 June 2023 are represented by:			
Tangible assets	945	-	945
Current assets/(liabilities)	629,835	2,542	632,377
	<u> </u>	<u> </u>	<u> </u>
	630,780	2,542	633,322
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds	Restricted funds	Total
	2022	2022	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
	<u> </u>	<u> </u>	<u> </u>
	604,699	10,000	614,699
	<u> </u>	<u> </u>	<u> </u>

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).

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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.