

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

Trustees

Ms S K Abram-Lloyd (Vice Chair)
Ms N J Bellinger
Mr R S Gataora (Treasurer)
Mrs E J Holland
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

Key management personnel

Rebecca Wilkie
Zoe Chan
Megan Allen

Chief executive officer
Director of casework
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

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BAR PRO BONO UNIT

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.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2025*

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

BAR PRO BONO UNIT

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.

BAR PRO BONO UNIT

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.

BAR PRO BONO UNIT

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.

BAR PRO BONO UNIT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BAR PRO BONO UNIT

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.

BAR PRO BONO UNIT

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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 £	£	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

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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 £	£	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

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

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.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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.

BAR PRO BONO UNIT

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

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 £
<u>Fundraising and publicity</u>		
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
	<u>144,524</u>	<u>102,240</u>

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	<u>£2,549</u>	<u>£2,338</u>
Total	<u>£9,610</u>	<u>£6,907</u>

BAR PRO BONO UNIT

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

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

2025
£

2024
£

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

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

BAR PRO BONO UNIT

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

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
	<u>889,942</u>	<u>864,648</u>

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

	2025 Number	2024 Number
£60,000 - £69,999	1	1
£80,000 - £89,999	1	1
	<u>1</u>	<u>1</u>

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.

BAR PRO BONO UNIT

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

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.

BAR PRO BONO UNIT

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

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
	<u>101,389</u>	<u>52,462</u>

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	<u>26,890</u>	<u>-</u>

16 Retirement benefit schemes

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

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)	-
	<u>5,422</u>	<u>51,715</u>	<u>(46,250)</u>	<u>10,887</u>

BAR PRO BONO UNIT

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

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
	<u>2,542</u>	<u>20,069</u>	<u>(17,189)</u>	<u>5,422</u>

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	<u>648,529</u>	<u>1,135,162</u>	<u>(1,085,100)</u>	<u>698,591</u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	<u>630,780</u>	<u>1,039,423</u>	<u>(1,021,674)</u>	<u>648,529</u>

BAR PRO BONO UNIT

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

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)
	<u>698,591</u>	<u>10,887</u>	<u>709,478</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Current assets/(liabilities)	648,529	5,422	653,951
	<u>648,529</u>	<u>5,422</u>	<u>653,951</u>

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.

BAR PRO BONO UNIT

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

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)
	Loans falling due after more than one year	-	(26,890)
		648,446	47,906
			696,352