

# FREE REPRESENTATION UNIT

England & Wales · Charity number 1183592

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [11732557](#)

**Registered** 2019-05-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Free Representation Unit  
1st Floor  
10/11 Gray's Inn Square  
Gray's Inn  
London  
WC1R 5JD

**Phone** 02076119555

**Email** [admin@thefru.org.uk](mailto:admin@thefru.org.uk)

**Website** <http://www.thefru.org.uk/>

## Activities

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**Objects:** (1)TO RELIEVE POVERTY BY PROVIDING LEGAL ADVICE AND REPRESENTATION BEFORE TRIBUNALS AND COURTS IN THE UNITED KINGDOM FOR THOSE WHO CANNOT AFFORD SUCH ADVICE OR REPRESENTATION;AND(2)TO ASSIST IN THE EDUCATION AND TRAINING OR LAW STUDENTS, PUPILS, TRAINEES, JUNIOR BARRISTERS AND SOLICITORS THROUGH THE DELIVERY OF (1) ABOVE.

**Activities:** The FRU trains volunteers to represent clients in legal hearings. We aim to prevent poverty by enabling clients to obtain their legal rights. Legal aid is not available and our clients cannot afford to pay for representation. We operate in Greater London, the home counties and the east midlands. Our volunteers are aspiring lawyers or qualified lawyers who give their time for free.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£460,149	£533,356	-	-
2023-12-31	£496,710	£505,139	-	-
2022-12-31	£206,428	£204,855	-	-
2021-12-31	£0	£0	-	-
2021-09-30	£0	£0	-	-

## Trustees

Name	Role	Appointed
Anne Elizabeth Collins		2024-11-13
Daniel Alexander Hallstrom		2024-11-13
Fenella Morris		2019-05-29
Hafsah Begum		2025-10-30
Ho Ji Arthur Lau		2024-11-13
Michael Fealy		2019-05-29
Naomi Aiesha King		2024-11-13
Neil Amos		2024-11-13
Samuel Michael Pape		2024-11-13
Sarah Louise Bergstrom		2024-02-12
Sean Jones		2019-05-29

**FREE REPRESENTATION UNIT**

England & Wales - Charity number 1183592

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# Accounts

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**Free  
Representation  
Unit**

**Annual Report and Financial  
Statements**

Year to 31 December 2024

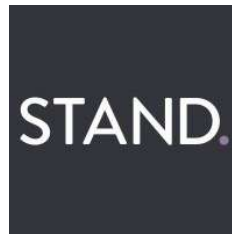
Charity Registration Number  
1183592 (England)

Company Registration Number  
11732557 (England and Wales)

Grateful thanks for the support from:



The Bar Council





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## Legal and administrative information

<b>Patrons</b>	The Rt Hon Lady Arden of Heswall The Rt Hon Lady Black of Derwent The Rt Hon Lord Clarke of Stone-cum-Ebony The Rt Hon Baroness Hallett The Rt Hon Lord Phillips of Worth Matravers The Secret Barrister
<b>Trustees</b>	Michael Fealy KC - Chairperson Sean Jones KC Fenella Morris KC Sarah Bergstrom (appointed 12 February 2024) Samuel Pape (appointed 13 November 2024) Arther Lau (appointed 13 November 2024) – Treasurer Anne Collins (appointed 13 November 2024) Naomi King (appointed 13 November 2024) Neil Amos (appointed 13 November 2024) Daniel Hallstrom (elected 13 November 2024) Jamie Miller (elected 13 November 2024)
<b>Chief Executive and Company Secretary</b>	David Abbott
<b>Registered address</b>	10/11 Gray's Inn Square, Gray's Inn, London, WC1R 5JD
<b>Telephone</b>	
<b>Website</b>	020 7611 9555 <a href="http://www.thefru.org.uk">www.thefru.org.uk</a>
<b>Charity registration number</b>	1183592
<b>Company Registration Number</b>	11732557
<b>Auditor</b>	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
<b>Bankers</b>	Unity Trust Bank plc 9 Brindleyplace Birmingham B1 2HB

### **The sad loss of Paul Darling**

We were saddened to hear the news on 2<sup>nd</sup> August that FRU Paul Darling KC had died. Paul was the Treasurer of Middle Temple and a member of long-standing FRU supporters 39 Essex Chambers. He had been a FRU trustee. Our condolences go to Paul's friends and family.



***Former FRU trustee Paul Darling KC***

### **FRU trustee changes**

This has been a very important year for us as we completed the governance changes we started in 2022. In total eight new trustees joined us, six appointed and two elected. We retain the benefit of continuity from Sean Jones KC, Michael Fealy KC and Fenella Morris KC.

In February the Bar Council nominated Sarah Bergstrom, a barrister who works at HM Courts & Tribunals Service as its representative. Sarah is also a trustee of one of our referral agencies, South West London Law Centres.

During the summer we ran an appointment campaign to find other trustees who could broaden the range of skills and experiences available to us. At our Annual General Assembly on 13 November we were delighted to appoint the following trustees:

Neil Amos, who has wide experience delivering change in the justice sector;

Anne Collins, an in-house solicitor with wide experience of pro bono legal work;

Naomi King, who has had many roles as a human resources professional and works with a charity supporting women harmed by exploitation;

Arthur Lau, a policy professional with the civil service who has also undertaken the Bar Vocational Course at City Law School; and

Samuel Pape, a solicitor who also has wide experience of pro bono work and was previously a FRU management committee member and volunteer.

**FRU trustee changes** (continued)

In addition two trustees were elected by the experienced associate members of FRU drawn from our volunteers:

Daniel Hallstrom, a pupil at Old Square Chambers and

Jamie Miller, undertaking the Bar Vocational Course and waiting for pupillage at Mountford Chambers in 2025.

Daniel and Jamie have both been assistant legal officers at FRU.

We welcome all our new trustees and look forward to working with them to develop our organisation.

**FRU's work**

***Employment***

This was again another very busy year for our employment law service. In the almost 100 cases we represented in we secured tribunal awards of over £137,000 and negotiated settlements with respondents for £462,000. This means that in measuring outcomes the employment team alone secured more in financial gains for clients than the entire operating costs of FRU.

We have said before that cases are highly complex because there is no accessible early legal advice. Workers are forced to make their tribunal application on a lay person's understanding of employment law. They make claims that may be legally unjustified, and miss claims they could have brought. This requires a great deal of work by our legal officers and volunteers to sort out, possibly requiring applications to the tribunal and preliminary hearings. In addition there are delays in the tribunal system. The result of this is that cases can last for years, require multiple additional hearings and require multiple volunteer representatives, all of whom need to be onboarded and supported as the case progresses. We don't win every case we take, but they all require intensive preparation. For example, we ran an unfair dismissal (redundancy) and disability discrimination case for two years with two different representatives. This required two preliminary hearings and three days in the employment tribunal (ET) in November 2023 for the substantive hearing, Judgement was delivered in a half day hearing in January 2024 that was listed for and prepared as a remedy hearing. This was still a valuable learning opportunity for the two volunteers involved, but it was highly resource intensive for our staff.

The range of issues we see is wide. There has been a trend of migrant workers being exploited by employers in the UK. For example, we successfully represented a client in the ET who had received a Visa to come to the UK only for the job not to materialise at all. We took the case from the Work Rights Centre and argued that our client faced unlawful deductions of pay and failure to pay annual leave. We delivered detailed legal submissions and advocacy in the ET. Our advocacy and partnership working provided access to justice for someone who had had a very poor experience of the workplace in the UK.

**FRU's work** (continued)

**Employment** (continued)

Our employment law lead Emma Wilkinson is working to increase our capacity to take on cases in the absence of additional funding. We introduced the role of 'casework volunteer' during the year. These volunteers review the case documents supplied as part of each referral. Their case summaries help Emma to identify what work is required on the case and the level of experience required of the volunteer and the supervision resource involved. We report below on other work to utilise volunteer case supervisors to increase capacity.

The employment team continued working closely alongside Advocate to provide Employment Appeal Tribunal advocacy through the Employment Representation Service (EARS). We also support the Employment Lawyers Association ELIPS scheme that provides employment law advice to litigants in person. Seventeen FRU volunteers supported the qualified lawyers delivering advice.

Although we are not primarily a policy focussed charity, we do look for important opportunities to feed the experience of our clients into relevant consultations and inquiries. This year the government held a consultation on increasing fees for applications to the ET and EAT. The employment team spent considerable time in reviewing the consultation document and drafting responses which can be viewed [at this link](#). We were clear that the proposals would be detrimental to our clients and for access to justice. We concluded that the fees would not meaningfully contribute to the costs of running the ET or EAT and would disproportionately impact those currently least able to access employment justice, likely entrenching poor working conditions for the low-paid and for migrant workers. FRU contributed to two other responses to the consultation, one by the Employment Lawyers Association (ELA) and the other by the Employment Legal Advice Network (ELAN), we also signed a joint statement opposing the introduction of fees organised by the Trades Union Congress. The new government is still considering the issue.

Principal Legal Officer Emma Wilkinson sits on the Committee of the Employment Law Bar Association and feeds back our experience, as well as that of our client groups, into meetings of the ET and EAT tribunal user group, the Employment Lawyers Advice Network and the Law Society Employment Law Committee.

**Social Security**

Our social security team represented clients in 158 first tier tribunal hearings and ten Upper Tier Tribunal hearings. We also gave to the lawyers representing a FRU client in the Court of Appeal. We represented over 50% of those cases referred to us and the majority of the cases that we couldn't take were the more complex ones. In 2025 we will look to increase our capacity, particularly for complex cases. We are aware that our case mix is changing, with fewer disability benefit appeals and more Universal Credit and appeals about large benefit overpayments being collected. We will ensure that our training adapts to meet these challenges.

**FRU's work** (continued)

***Social Security*** (continued)

Our achievements are great for our clients. For example, in the month of February alone we appeared in seventeen hearings and were successful in sixteen. This included claims for two disabled children. The tribunal awards totalled over £200,000 for those clients. Scaled up we secure over £2.5m from our social security work. Our Upper Tier cases also clarify the law for all claimants. Volunteers were able to demonstrate an ability to work with vulnerable claimants with physical and often mental health issues, evaluate and collate medical evidence and put forward cogent and persuasive arguments on the facts and law to assist busy and underfunded Tribunals. Other cases included disputes about incapacity for work (as distinct from disability) and whether their immigration status allowed the claimants 'recourse to public funds' (both 'right to reside' cases concerned with EU national's status). The answer was 'yes' in both of the cases we did in February.

The complexity of the cases and what is at stake for our clients is demonstrated by three cases we took about claimants whose benefit had been reviewed, leading to large overpayments being recovered.

Three clients had their entitlement to housing costs reviewed following 'risk reviews.' Automated decision making was used in at least two of these cases. One client was also challenged about her child payments. One client had a supposed overpayment of £60,000, one £12,000 and one £11,000. Two clients faced eviction and homelessness due to consequential rent arrears. Our professional advocacy ensured that these decisions were overturned at the tribunal. Claims were reinstated and previously incorrectly recovered money paid back to the clients. People receiving social security payments are by definition amongst the poorest in society. These sums are life-changing for them.

FRU has now worked on a number of these "risk review" cases in the last two years and is increasingly concerned by the consistent failure of the DWP to identify lawful grounds for revision decisions, the misuse of automated decision making and its haphazard and often oppressive decision-making around UC overpayments and suspension. These examples illustrate why legal advice and advocacy is crucial for people who need to appeal to the social security tribunal. The law is complex and navigating it requires knowledge and training.

***Trust for London funded work***

We are delivering a three-year programme of work to increase representation of Londoners in tribunal hearings. The programme includes funding a legal officer post to train and supervise volunteers and take on some cases directly, an upgrade to our website to increase accessibility and research into referral patterns. This funding is enabling us to maintain our existing service and develop for the future.

Since the Covid pandemic lockdowns, the number of referrals for social security representation has decreased. The team is still very busy and achieves great things for our clients, but we are keen to increase the number of cases referred. The Trust for London programme includes research into the reasons for the changed pattern of referrals. The research was undertaken by Professor Joe Tomlinson, a leading authority on administrative justice. Professor Tomlinson spoke to a number of our referral agencies and his findings are highly illuminating. In summary he found that:

**FRU's work** (continued)

***Trust for London funded work*** (continued)

- ◆ The lack of data about representation and its impact is a significant issue. HM Courts and Tribunals Service does not collect this data, which makes it difficult to plan and evaluate services.
- ◆ There have been changes in the behaviour of the Dept. for Work & Pensions (DWP). More cases are being withdrawn before they get to the tribunal, which may be beneficial to the claimant if their appeal is effectively upheld. However there is evidence that the DWP contacts the appellant to offer a lower rate of benefit than they had appealed for. Appellants are in the invidious position of not knowing whether to take what is offered or risk continuing with their appeal without knowing the outcome.
- ◆ Client circumstances and vulnerabilities can make accessing frontline services difficult. FRU's reliance on these services as referrers then prevents access to our specialist service.
- ◆ There have been changes to frontline referral agencies as a result of austerity, Covid and the cost of living crisis. There are fewer advice agencies. The remaining ones offer services online or on the telephone and undertake less detailed casework, focussing instead on basic advice and self-help. This means that there are fewer opportunities to identify clients that need FRU's service.
- ◆ Some advisers were ambivalent about the need for their disabled client's to have professional representation. They felt that if the client attended the hearing unsupported their struggle would demonstrate their need for the benefit.
- ◆ Some referrers mentioned the fact that the referral process can feel onerous, particularly when there is no guarantee that the case will be taken up.

These findings tell us that the 'pipeline' that connects us to potential clients has been disrupted. We will use these findings to engage with the advice sector to reinforce the value of professional advocacy, to work out how we can work together to identify clients that need representation and to make the referral process as user-friendly as possible.

All our excellent outcomes for clients and volunteers are only delivered because of the work of our support team. Sharon Sneddon our office manager and Sean Douglas our administrator keep our clunky machine moving. Some of our IT systems are old and inefficient. Sharon puts great efforts in maintaining them while we search for funding to replace or upgrade. These efforts are hidden from public view but without Sharon's work our service would fail.

**Engagement with stakeholders**

We benefit from undertaking joint work with stakeholders. For example we were grateful to the National Pro Bono Centre for funding work with Advocate to explore how we can make the referral of employment cases more efficient and a better experience for users. We are reflecting on the findings of consultancy work by Dr Simon Davey before identifying next steps.

**Engagement with stakeholders** (continued)

FRU staff attend a wide range of events and joint working groups. Particularly noteworthy this year was our membership of the steering group for a project to measure the impact of legal pro bono work. The project ran a series of workshops across the year to develop a shared framework to gather data and evaluate what legal pro bono achieves. We look forward to seeing the results of this work in 2025. We were pleased to rejoin membership of the Attorney General's Committee on Pro Bono and look forward to sharing ideas with the Solicitor General and other organisations from across the sector.

Effective communication about our work is crucial to engage stakeholders and clients. The National Pro Bono Centre funded a consultant, Lisa Naylor to develop a range of case studies to use in funding applications and external communications. We were also grateful to Marco Savo from Stand Communications for delivering training to most of our staff on effective communications through social media. Our work was featured in an article in the Westminster & Holborn Law Society magazine 'Central London Lawyer.' The appointment of our new trustees was covered in an article in the Law Society Gazette and we also featured in a blog for the Bar Council to celebrate National Volunteers Week. We also feature in a guide to pro bono work for pupil barristers and a guide to pro bono and other free legal advice that was distributed to all MPs during national pro bono week in November. We were grateful to the Government Legal Department for inviting us to speak at a pro bono week event about lawyers who give their time to protect the rights of those most disadvantaged in society.

**Supporters**

***The Bar Council***

As always the Bar Council is a vital supporter of our service, and we benefit from generous funding and a range of other practical support. We attended the annual Bar Council Pupillage Fair, leading a session on the benefits of doing pro bono for those seeking pupillage, and the Bar Council and Young Bar conference. As reported above, the Bar Council also published a blog about FRU.

The Bar Council was able to make an inflationary increase to our grant from April 2024, for which we are very grateful.

Thanks go to longstanding friend of FRU Sam Townend KC, the Bar Council Chair during this reporting period and to the Bar Council Chief Executive, Malcolm Cree CBE and all his colleagues.

***The Inns of Court***

All four Inns of Court support our work by providing grants and by promoting our activities with their student members. Together the Inns are our largest source of income, and their support is invaluable. Along with colleagues from Advocate we attended sessions run by the Inns for its student members, which is a useful way to inculcate a commitment to pro bono from the start of a legal career.

We are grateful to Gray's Inn which is not only a significant donor, but also our landlord. Gray's Inn allows us use of facilities at the Inn and we're particularly grateful to the events team for support in hosting meetings and events.

## **Supporters (continued)**

### ***The Inns of Court (continued)***



*Jason Beer KC speaks at our Annual General Assembly in November, hosted at Gray's Inn.*

## **Support from other organisations**

### ***Chambers***

Much of our support comes from barristers' chambers. We attract support from across the Bar and are very grateful both for the fundraising events in our name and for the regular contributions we receive. This year we received donations from 1 Crown Office Row, 5RB through its quiz night, 11 King's Bench Walk, 39 Essex Chambers, One Essex Court, Cloisters, Devereux chambers, Garden Court Chambers, Keating Chambers, Landmark, Serle Court and South Square chambers.

Many chambers also complete the London Legal Walk and nominate FRU and Advocate to receive the proceeds, for which we are grateful.

### ***Specialist Bar Associations***

We have been fortunate to receive donations from COMBAR, the commercial bar association and the Chancery Bar Association for many years now. Our thanks go to the members of both associations for supporting access to justice.

### ***Grants from Charitable trusts***

Income from charitable trusts is important in terms of the size and regularity of grants. 2024 marked the final year of our five year grant programme from the City Bridge Trust which is associated with the Corporation of the City of London. Being able to count on guaranteed income for five years was a real benefit in planning our service. The Trust was a generous supporter, and we hope to apply for future funding when new programmes become available.

We have a long-standing relationship with the Inns of Court & Bar Educational Trust (ICBET), whose charitable objectives to support the education of aspiring barristers aligns well with our own mission. ICBET's significant grant supports us to offer clinical legal education to aspiring barristers which increases their skills and prospects of securing pupillage. In 2024 ICBET generously gave a grant to cover the majority of the costs of an Assistant Legal Officer for twelve months. We are very grateful for this support, which enables us to maintain our service at the same level.

**Support from other organisations** (continued)

**Grants from Charitable trusts** (continued)

I report above on the work funded by Trust for London. Again this multi-year funding is proving crucial in maintaining and developing our service whilst providing financial stability. Such funding is difficult to obtain. We are incredibly grateful to Trust for London for investing in our service in this way. In addition to the grant funded programme Trust for London also paid for our office manager Sharon Sneddon to receive free training on the use of our Salesforce customer relationship management system, which was invaluable.

We were pleased to receive a second grant from the Essex Community Foundation to support our work in Essex. The grant supported the salary of a legal officer and ensured that we had the capacity to prioritise referrals from Essex and work with our eight referral agencies in Essex to encourage cases to be referred. The £5,000 invested resulted in gains for Essex residents of over £150,000 meaning that every £1 invested by Essex Community Foundation brought £30 into Essex. We also trained staff from several frontline advice agencies in Essex in social security or employment law, enabling them to cascade that learning to their colleagues.

**Linklaters LLP**

FRU has continued our excellent relationship with Linklaters, and we were delighted to once more host a Linklaters' trainee solicitor, Sarah Ward, for six months where she undertook casework in multiple cases and advocacy in a 3 day ET; acted as instructing solicitor in a number of high profile cases, oversaw multiple high value settlements and was responsible for writing the FRU legal test for aspiring volunteers and recruiting a cohort of casework volunteers. Several Linklaters' staff took on cases pro bono during the year.

Linklaters is also extremely generous in its financial support, being the largest donor among firms and chambers. We were pleased to host a visit to the office by Julie Sharp from the Linklaters employment team during the year.

**Individuals**

As always, we benefit from the financial support of hundreds of individuals throughout the year. Thanks go to all those who ran, walked or cycled for FRU. We are grateful to Rob Sharpe, Rosie Morgan, Steve Sharpe, Natalie Stacey, Kate Farbray and Rory Gardner for running the London Marathon to support us.

A special mention must be made of prominent employment lawyer Deshpal Panesar KC for all his work to support us. Deshpal has plans for a variety of fundraising activities. This year Deshpal collected donations at Old Square chambers events and organised a fine dining brunch that raised hundreds of pounds.

**Support from other organisations** (continued)

**Individuals** (continued)



*Super fundraiser Deshpal Panesar KC at his fundraising brunch.*

Aside from sponsored activities the most significant income from individuals comes through one-off or regular donations. Some members of the public donate after hearing about our work on social or other media. Special thanks must go to the dozens of people who set up regular donations by standing order. Having certainty of this income helps with financial planning and raises considerable sums. Support of this kind is crucial to maintaining and developing our service.

It is striking that 60% of our individual donors are Kings Counsel, 10% are Court of Appeal or High Court judges and 3% are Circuit Judges. This demonstrates the impact that gaining a firm foundation in practice has on a legal career and also the generosity of those who are successful in 'paying it back' to those who are now starting out.

**City University**

For many years we have had a successful partnership with the Law School at City University. City students are of course welcome to volunteer in the usual way, but they can also undertake FRU cases as part of their studies. We offer assessed clinical legal placements for students from City taking the Bar Vocational Studies course and those studying for the LLM. FRU legal officers train and supervise the students and provide a report to the university on their casework. Academic staff can also volunteer to take FRU cases to maintain their practical legal skills.

**Other support**

Our friends at the leading legal website The Lawyer again invited us to be the charity partner for the prestigious The Lawyer Awards in 2024, raising over £13,000. We are hugely grateful for the support for our service demonstrated by The Lawyer since 2020.

**Support from other organisations** (continued)

***Other support*** (continued)



*Host of The Lawyer Awards 2024 Claudia Winkleman helps fundraisers Jamie Miller and Charlie Coverman from FRU*

For many years we have benefited from the support of the Employment Lawyers Association (ELA). ELA makes a generous annual donation. FRU supports the ELA ELIPS scheme which provides pro bono advice to litigants in person at the Employment Tribunal. Our volunteers attend the clinics to provide administrative support and to observe experienced employment law practitioners. This year we also initiated a project to increase our supervisory capacity by using qualified volunteer supervisors. ELA is facilitating a pilot to trial the idea. We were pleased to host a visit to the office by Eliza Nash and Rose Djalo from the ELA pro bono committee during the year.

Thanks go to our auditors, Buzzacott Audit LLP for their professional and helpful advice.

FRU is indebted to the Attorneys General and Solicitors General (who included a former FRU volunteer) who served during this period for their role in the leadership of pro bono in the legal profession. We have also enjoyed the support and cooperation of many pro bono organisations, not least Advocate, Lawworks and other members of the Attorney General's Pro Bono Organising Committee. Many members of the legal profession have helped us in a variety of ways during the year, publicising our work, providing pro bono advice, training and support or helping with some of the more complex cases we receive.

They include:

Joshua Yetman - 7 Bedford Row  
Toby Brown - South Square  
Tom de la Mare KC - Blackstone  
Georgina Churchouse - Littleton  
Georgie Rea - Garden Court  
Jack Castle - Henderson  
Matthew Jackson - Cloisters  
Lameesa Iqbal - Doughty Street

Karon Monaghan KC –  
Matrix Jeffrey Jupp KC - 7BR  
Andrew Edge - 11KBW  
Josephine Fathers - Garden Court  
Robin Pickard - 3PB  
Helen Moizer - No18 Chambers  
Paul Skinner – Matrix  
Michael Salter - 42 Bedford Row

**Support from other organisations** (continued)

**Staff** (continued)

Simon Cox – Doughty Street  
George Moleynaux - Blackstone  
Micheal Reef (fee paid judge)

Edward Abedian - Landmark  
Chaitanya Kediya - Outer Temple  
Chris Buttler KC - Matrix

There are many people whose help is not always obvious, but without their help, our work would be more difficult. The efforts of chambers' clerks help to make so much happen behind the scenes. We are grateful also to the many Tribunal judges and the staff from HM Courts and Tribunals Service for their assistance, support and patience. But our greatest help comes from our very own volunteer representatives, who are professional, dedicated and loyal and who put in thousands of hours on their clients' cases. We simply would not exist without them.

**Staff**

None of the fantastic work of the Unit could have happened without the excellent work of the staff. Our service can't meet the needs of all the people who need free legal representation. Our legal team do all that they can to maximise the number of clients who are represented and to give amazing support to our volunteers. Our support team also work hard to provide the infrastructure for the legal work to be successfully delivered. Staff often work beyond their paid hours, and I am very grateful for their passion and dedication to our mission.

It was pleasing to see that Daniel Hallstrom one of our Assistant Legal Officers started his pupillage at Old Square Chambers and Jamie Miller was offered pupillage from 2025 at Mountford Chambers.

During the year we appointed Rodney Grant MBE to support our Trust for London project. Rodney comes with wide experience in the benefits system and community outreach. We also appointed new assistant legal officers Brandi Amiss Towler, Richard Gillingham and Victoria Quinn. Brandi and Richard have been FRU volunteers and all three have a wide range of other legal experience.

We were sorry that Alice Wafer left us during the year but grateful to Debra Babalola and Sean Douglas for stepping in to cover.

We were pleased to host Kenisha Brown, a student from Washington State in the USA as an intern during the summer. Kenisha used her skills in marketing and communications experience to help us to engage with stakeholders.

We have been fortunate to retain 6-month placements of trainee solicitors from Linklaters LLP, and during this period Sarah Ward made a significant contribution to our work in her relatively short time with us before she qualified as a solicitor.

During the drafting of this report we heard that Emma Wilkinson, or Principal Legal Officer for employment had obtained another role and would be leaving us. I will say more about Emma's contribution to FRU in the next annual report but we will definitely miss her legal and leadership skills at FRU.

**Chief Executive's report** Year ended 31 December 2024

**Support from other organisations** (continued)

**Staff** (continued)

Our staff members during 2024 were:

CEO	David Abbott
Principal Legal Officers	Emma Baldwin Emma Wilkinson
Legal Officer	Abou Kamara
Assistant Legal Officers	Daniel Hallstrom Jamie Miller Brandi Amiss-Towler Richard Gillingham Victoria Quinn
Office Manager	Sharon Sneddon
Admin Support Officer	Alice Wafer Debra Babalola Sean Douglas
Project Support Officer	Rodney Grant MBE
Bookkeeper	Bosede Babalola
Linklaters LLP secondee	Sarah Ward

Finally, I would like to thank FRU's trustees during 2024, Neil Amos, Sarah Bergstrom, Anne Collins, Michael Fealy KC, Daniel Hallstrom, Sean Jones KC, Naomi King, Arthur Lau, Jamie Miller, Fenella Morris KC and Samuel Pape for their support and guidance over the year.



Signed:

Chief Executive

Date: 22/09/2025

The trustees present their report together with the financial statements of The Free Representation Unit ("FRU" or "the Unit") for the year to 31 December 2024. This report has been prepared in accordance with Part 8 of the Charities Act 2011 and serves as the report of the Directors for the purposes of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 27 to 29 of the attached financial statements and comply with the Unit's constitution, the law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015.

## **OBJECTIVES AND ACTIVITIES**

### **What we do**

FRU provides free representation in Employment, Social Security and a small number of Criminal Injuries Compensation tribunals using trained volunteers. FRU's aims are to:

- ◆ provide advice and representation before tribunals for those who could not afford representation and for which legal aid is not available; and
- ◆ train and develop the skills of law students and graduates and lawyers at the start of their careers.

FRU is based in London and the majority of our cases are from the Greater London area. We are one of the largest single providers of free advocacy in the United Kingdom.

### **Applicants to the Tribunal**

Every year, thousands of people apply to have their case heard by Employment and Social Security Tribunals. These tribunals make decisions about matters that affect the basic economic and social realities of the lives of often vulnerable people. Entitlement to benefits, decisions about fitness to work, protection from unfair treatment and remedies where an employee has faced discrimination are only a few of the matters these tribunals deal with.

Although the decisions these tribunals make can affect the economic and emotional health of the applicants, legal aid or other public funding is not available for representation. When they were established, tribunals were intended to be informal allowing claimants to represent themselves; the reality is most applicants do not understand the basic principles of the law relevant to their case and many would struggle to represent themselves.

### **FRU Volunteers**

FRU was founded in 1972 by Bar Students who wanted to provide aspiring lawyers with real experience of advocacy and who wanted vulnerable claimants to have free representation. More than 50 years on, FRU provides up to 700 training places annually for potential volunteers who are law students and graduates and junior lawyers from both branches of the profession, who gain valuable experience of client handling, case management and advocacy in a real court.

## **OBJECTIVES AND ACTIVITIES** (continued)

### **Public benefit**

FRU is such a successful project because it provides a benefit for all concerned: the applicant has representation; the representative gains vital experience of advocacy; and the tribunal is assisted by the applicant being represented.

- ◆ Clients who cannot afford a lawyer benefit financially when they win their cases.
- ◆ Clients benefit from having their case professionally presented. Tribunal judges tell us that clients' cases are improved by being presented by a FRU volunteer.
- ◆ Respondents benefit if the opposing party is represented as the issues are likely to be more clearly presented.
- ◆ Hearings run more smoothly and effectively when the claimant is represented.
- ◆ Volunteers receive training and acquire experience that is focused and relevant.
- ◆ The reputation of the justice system is enhanced as a result.

The trustees are of the view that we provide a public benefit on each of the ways set out under 'What we do' and that, having regard to the Charity Commission's guidance, the Unit provides a public benefit.

## **ACHIEVEMENTS AND PERFORMANCE**

FRU's core activity is the provision of free representation in tribunal hearings, and training aspiring lawyers. We note the sums secured for our clients outlined above in the Chief Executive's report. Our organisation is very cost effective, and it is possible that each year we obtain up to six times our running costs in tribunal awards and negotiated settlements. Our clients clearly benefit from having that income and securing their rights, so do our volunteers who develop their legal skills, the justice system benefits from reducing the number of litigants in person and so does wider society through support for the rule of law. The trustees would like to thank the staff for their hard-work, dedication and adaptability in delivering these excellent results.

It was pleasing to see an excellent turnout on 13 November for our Annual General Assembly (AGA). Particular thanks must go to Jason Beer KC for speaking at the event on what was the last day of evidence at the Post Office inquiry where he is the lead counsel. Jason made an engaging speech about what it takes to be successful at the Bar, leading with being kind. The event celebrated our work over the previous twelve months and enabled us to ratify the appointment of our new trustees and elect two trustees from the active volunteers. We are in a strong position now to plan for our future, securing and developing our service for clients and aspiring lawyers. Following the AGA the trustees appointed Michael Fealy KC as the Chair and Arthur Lau as treasurer. Thanks to them both for taking on these important roles.

## FINANCIAL REVIEW

### Results for the period

Income for the period was £460,149 (2023: £496,710). Expenditure totalled £533,356 (2023: £505,139). This results in a deficit position of £73,207 (2023: £8,429 in deficit). One of the reasons for this increased deficit is the ending of the five year funding programme from the City Bridge Foundation. This demonstrates the importance of large long term funding programmes that contribute to core costs and enable better financial planning.

We are finding it harder to raise the funds required to maintain our service post pandemic. Applications for grants from trusts are frequently oversubscribed and we receive the message that we met the criteria but there were insufficient funds available to meet all eligible bids. We will continue to explore new funding sources, maximise income from existing sources and minimise all discretionary expenditure.

In this environment it is all the more important that we celebrate and value those who support us so generously. We particularly thank Dr Catrin Griffiths, editor of The Lawyer magazine for appointing FRU as the charity partner for The Lawyer awards again in 2024.

### Reserves policy and financial position

It is the policy of the trustees to ensure that the organisation maintains adequate free reserves to meet its charitable obligations while maintaining adequate reserves to allow operations to continue if there is a short term downturn in income or increase in expenditure. The trustees consider that it would take three to six months to identify a material change of this nature and to find the necessary funds or adjust expenditure, and that therefore reserves of at least three months expenditure are necessary. This equates to approximately £130,000.

The balance sheet shows £89,680 (2023: £162,887) total reserves. Of this balance £37,801 (2023: £11,000) is restricted and a further £5,440 (2023: £7,208) is designated. Free reserves at 31 December 2024 totalled £46,439 (2023: £144,679). The reserves at year-end are therefore below the trustee's reserves policy.

The trustees recognise the need to increase the level of reserves and are taking steps to improve the financial position. They also recognise that the level of reserves does change throughout the year. A new strategic plan will be developed in consultation with key stakeholders with a core objective to stabilise the financial position and secure funds to maintain and grow the service. A new treasurer has been appointed from the trustees, Athur Lau. A trustee finance and fundraising subcommittee has been formed. The treasurer and subcommittee will increase the level of scrutiny of the financial position and improve the flow of financial data. They will formulate plans to increase income and reduce expenditure and to proactively ensure that the budget balances over the course of 2025/26. The trustees have concrete plans for how to achieve this.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT**

### **Organisation**

The Free Representation Unit is a company limited by guarantee, registered with the Charity Commission, Companies House and HMRC. It is governed by articles of association adopted on 8 October 2018. The assets of the Unit are owned by the company. Under the Articles of Association, the first trustees have now been joined by an additional group of appointed and elected trustees. The additional appointed trustees were identified following an open competition. The first trustees and the CEO identified the skills, experience and knowledge required to drive success for the future and meet the obligations of an effective trustee. These criteria included experience of the areas of law covered by FRU, understanding needs of minority communities and/or people with additional needs and qualification and/or experience of financial or human resource management. The applicants were objectively assessed against these criteria and the most suitable applicants appointed.

The additional trustees received an information pack containing details of FRU's role and model, our finances, staff profile, stakeholders and client profile. It also covered trustee responsibilities and regulatory requirements, drawing on material produced for trustees by the Charity Commission.

### **Key management personnel**

The trustees consider that they together with the Chief Executive comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The salary of the Chief Executive is set by the trustees, who ensure that it is broadly in line with comparable roles.

### **Risk management**

The Trustee Board regularly considers the major risks to which the Unit is exposed, prioritises those risks, reviews the extent to which they are and can be managed and, in the light of that work, considers what further management actions are required. The trustees oversee this work.

The key risks to the organisation are changes that reduce the flow of referrals, volunteers or income. These risks can be generated by changes in government policy or through FRU's inability to meet client, referral agency or volunteer expectations.

Changes in policy and tribunal procedures can impact on the number of cases the charity receives in the office. If there are not sufficient cases the charity is unable to satisfy the number of volunteers it recruits. To recruit fewer volunteers impacts on the charity's income from training.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

### ***Risk management*** (continued)

To mitigate these risks the charity undertakes a range of actions including regularly reviewing trends in the number, type and source of referrals, reviewing other areas of law and legal representation which could be taken on, reviewing channels for referrals, gathering information about stakeholder satisfaction, ensuring that all expenditure provides value for money and identifying ways of working that meet need and provide assurance to funders that FRU is efficient and effective. An example of this risk mitigation is the identification of changes to the number of social security tribunal cases referred to FRU for representation. The understandable reduction during the height of the COVID-19 pandemic has been followed by a slow increase that has not seen a return to previous levels. Because the reasons for this were unclear we secured funding for a research project. As the CEO reports above this has identified the underlying causes and enabled us to identify the barriers to referrals that we can remove.

We will collaborate with partner organisations in legal education, such as City University, and in pro bono legal services such as Advocate to maximise funding opportunities and create seamless transmission of cases and/or volunteers between appropriate agencies.

### **Future plans**

During the forthcoming year we will:

- ◆ Complete work on a three-to-five-year strategy to secure and develop our work during that period.
- ◆ Continue our plans to widen the funding base for our work. We will work with existing funders to make the case for additional resources and identify new organisations to support us.
- ◆ Focus in particular on delivering the project funded by Trust for London. This project includes upgrading the FRU website to provide a better experience for stakeholders, implementing the research findings to improve our service and continuing the important work of an assistant legal officer to train volunteer advocates and take on additional cases.
- ◆ Submit evidence and views about the experience of our clients to judicial and government policy consultations to prevent future issues.
- ◆ Manage our resources effectively and meet all governance and regulatory requirements.

## GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

### Trustees

The following trustees (who are the directors of the company for the purposes of company law) were in office at the date of approval (except where shown) of the financial statements and served throughout the year ended 31 December 2024, or from the dates shown.

<b>Trustee</b>	<b>Appointed / elected</b>
Michael Fealy KC - Chair	
Sean Jones KC	
Fenella Morris KC	
Sarah Bergstrom	12 February 2024
Samuel Pape	13 November 2024
Arther Lau - Treasurer	13 November 2024
Anne Collins	13 November 2024
Naomi King	13 November 2024
Neil Amos	13 November 2024
Daniel Hallstrom	13 November 2024
Jamie Miller	13 November 2024

The Chair of the General Council of the Bar (Bar Council) appointed Sarah Bergstrom as a trustee under the terms of clause 26.3 of the Articles of Association.

The Unit's patrons lend their support where it is helpful. They have no role in the governance or management of the Unit.

### Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Company law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

***Statement of trustees' responsibilities*** (continued)

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

Each of the trustees confirms that:

- ◆ So far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- ◆ The trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

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

Signed on behalf of the trustees by Michael Fealy KC:

*Michael Fealy*

Michael Fealy (Sep 22, 2025 09:49:55 GMT+1)

.....  
Date: 22/09/2025

## **Independent auditor's report to the members of the Free Representation Unit**

### **Opinion**

We have audited the financial statements of Free Representation Unit (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the financial statements. 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 charity's affairs as at 31 December 2024 and of 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 charity 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 the charity'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 annual report, including the chief executive's and trustees' reports 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

**Other information** (continued)

and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 the audit:

- ◆ the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the 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.
- ◆ the trustees 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' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 19, 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

**Responsibilities of trustees** (continued)

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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

***How the audit was considered capable of detecting irregularities including fraud***

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the Senior Statutory Auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charity through discussions with management and from our knowledge and experience;
- ◆ we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, and
- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

**Auditor's responsibilities for the audit of the financial statements** (continued)

***How the audit was considered capable of detecting irregularities including fraud***  
(continued)

- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected financial relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading the minutes of meetings of trustees; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Buzzacott Audit LLP*

Alison Pyle (Senior Statutory Auditor)  
For and on behalf of Buzzacott Audit LLP, Statutory Auditor  
130 Wood Street  
London, EC2V 6DL

23 September 2025

**Statement of Financial Activities** Year ended 31 December 2024  
(incorporating an income and expenditure account)

	Notes	Un-restricted funds £	Restricted funds £	2024 Total funds £	Un-restricted funds £	Restricted funds £	2023 Total funds £
<b>Income from:</b>							
Donations	1	372,738	52,625	425,363	389,206	54,500	443,706
Charitable activities							
. Legal representation of those in need	2	34,673	—	34,673	52,990	—	52,990
Investment income		113	—	113	14	—	14
<b>Total income</b>		<b>407,524</b>	<b>52,625</b>	<b>460,149</b>	<b>442,210</b>	<b>54,500</b>	<b>496,710</b>
<b>Expenditure on:</b>							
Raising funds							
. Raising donations	3	24,385	—	24,385	21,643	—	21,643
Charitable activities							
. Legal representation of those in need	3	483,147	25,824	508,971	439,996	43,500	483,496
<b>Total expenditure</b>		<b>507,532</b>	<b>25,824</b>	<b>533,356</b>	<b>461,639</b>	<b>43,500</b>	<b>505,139</b>
<b>Net (expenditure) income and net movement in funds</b>		<b>(100,008)</b>	<b>26,801</b>	<b>(73,207)</b>	<b>(19,429)</b>	<b>11,000</b>	<b>(8,429)</b>
<b>Reconciliation of funds:</b>							
<b>Fund balances brought forward</b>		<b>151,887</b>	<b>11,000</b>	<b>162,887</b>	<b>171,316</b>	<b>—</b>	<b>171,316</b>
<b>Fund balances carried forward</b>		<b>51,879</b>	<b>37,801</b>	<b>89,680</b>	<b>151,887</b>	<b>11,000</b>	<b>162,887</b>

All recognised gains and losses are included in the above statement of financial activities.

All of the above results are derived from continuing activities.

**Balance Sheet** Year ended 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets</b>					
Tangible assets	7		<b>5,440</b>		7,208
<b>Current assets</b>					
Debtors	8	<b>27,883</b>		47,989	
Cash at bank and in hand		<b>132,819</b>		<u>160,036</u>	
		<b>160,702</b>		<u>208,025</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	9	<b>(76,462)</b>		<u>(52,346)</u>	
			<b>84,240</b>		155,679
<b>Net current assets</b>					
<b>Total net assets</b>			<b>89,680</b>		<b>162,887</b>
<b>The funds of the charity:</b>					
Restricted funds	10		<b>37,801</b>		11,000
Unrestricted funds					
. Designated funds	11	<b>5,440</b>		7,208	
. General funds		<b>46,439</b>		<u>144,679</u>	
			<b>51,879</b>		151,887
<b>Total net assets</b>			<b>89,680</b>		<b>162,887</b>

Approved by the trustees  
and signed on their behalf by:

*Michael Fealy*

Michael Fealy (Sep 22, 2025 09:49:53 GMT+1)

Michael Fealy KC Trustee

Date: 22/09/2025

Company registration number: 11732557 (England and Wales)

## **Principal accounting policies** Year ended 31 December 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

### **Basis of preparation**

These financial statements have been prepared for the year ended 31 December 2024. The comparatives for the year ended 31 December 2023.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Companies Act 2006 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

### **Critical accounting estimates and areas of judgement**

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets;
- ◆ the basis on which the support costs are allocated across the various categories of charitable expenditure; and
- ◆ estimating future income and expenditure flows for the purpose of assessing going concern.

### **Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

The Trustees of the charity have considered the detailed financial projections to the end of the financial year 2026. The trustees recognise the challenge of maintaining sufficient reserves and have plans to actively manage the situation. This will include increasing income and reducing expenditure. There is sufficient core funding to ensure that the organisation can be maintained. Although the trustees are confident that income will

**Assessment of going concern** (continued)

increase, they will take timely action needed so that all liabilities can be covered. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees maintain their opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

**Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income comprises donations, fees from the training of volunteers, subscriptions from referral agencies and investment income.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Donated services and facilities provided to the charity are recognised in the period when it is probable that the economic benefits will flow to the charity, provided they can be measured reliably. This is normally when the service is provided/the facilities are used by the charity. An equivalent amount is included as expenditure.

Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain facilities or services of equivalent economic benefit on the open market.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Fees from the training of volunteers are recognised once the course has been provided. Subscriptions from referral agencies are received for a 12-month period and are recognised over that period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure recognition**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to make a payment 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 recognition** (continued)

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes staff costs associated with fundraising, and an allocation of support costs.
  
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs.

All expenditure is stated inclusive of irrecoverable VAT.

**Allocation of support and governance costs**

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs form part of the costs of the charitable activity.

**Cash flow**

The financial statements do not include a statement of cash flow because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 102.

**Tangible fixed assets**

All assets costing more than £100 are capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

- |                                   |   |
|-----------------------------------|---|
| ◆ Leasehold improvements          | On a straight line basis over the life of the lease |
| ◆ Office equipment                | 25% on a reducing balance basis                     |
| ◆ Computer equipment and software | 33% on a reducing balance basis                     |

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

**Cash at bank and in hand**

Cash at bank and in hand represents such financial statements and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

**Fund accounting**

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Designated funds represent those monies set aside from unrestricted funds by the trustees for a specific purpose.

**Leased assets**

Rentals applicable to operating leases where substantially all of the benefits and risks remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

**Pension costs**

Contributions in respect of defined contribution pension schemes are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 3. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

**1 Donations and other financial support**

	Un- restricted funds £	Restricted funds £	<b>2024 Total funds £</b>
<i>Donations received:</i>			
. Bar Council <sup>1</sup>	73,400	—	<b>73,400</b>
. Inns of Court	80,000	—	<b>80,000</b>
. Linklaters LLP	25,000	—	<b>25,000</b>
. Individuals	31,780	—	<b>31,780</b>
. Trust for London	—	52,625	<b>52,625</b>
Employment Lawyers Association	20,000	—	<b>20,000</b>
London Legal Support Trust	29,923	—	<b>29,923</b>
Individuals' sponsored activities	9,266	—	<b>9,266</b>
Income received under standing order from individuals and sets of chambers	56,502	—	<b>56,502</b>
Inns of Court and the Bar Educational Trust	30,000	—	<b>30,000</b>
Others	11,625	—	<b>11,625</b>
<b>Total donations</b>	<b>367,496</b>	<b>52,625</b>	<b>420,121</b>
Gifts in Kind	5,242	—	<b>5,242</b>
<b>2024 Total funds</b>	<b>372,738</b>	<b>52,625</b>	<b>425,363</b>
	<i>Un- restricted funds £</i>	<i>Restricted funds £</i>	<b>2023 Total funds £</b>
<i>Donations received:</i>			
. Bar Council <sup>1</sup>	67,400	—	67,400
. Inns of Court	80,000	—	80,000
. Linklaters LLP	25,000	25,000	50,000
. Individuals	40,636	—	40,636
. City Bridge Trust	19,750	—	19,750
. Essex Community	—	5,000	5,000
. Access to Justice	12,196	—	12,196
. Trust for London	—	24,500	24,500
Employment Lawyers Association	20,000	—	20,000
London Legal Support Trust	29,615	—	29,615
Individuals' sponsored activities	19,274	—	19,274
Income received under standing order from individuals and sets of chambers	48,134	—	48,134
Inns of Court and the Bar Educational Trust	20,000	—	20,000
Others	4,565	—	4,565
<b>Total donations</b>	<b>386,570</b>	<b>54,500</b>	<b>441,070</b>
Gifts in Kind	2,636	—	2,636
<b>2023 Total funds</b>	<b>389,206</b>	<b>54,500</b>	<b>443,706</b>

<sup>1</sup>The Chair of the General Council of the Bar (Bar Council) appoints at least one of the Trustees of FRU.

**2 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	<b>2024 £</b>
Training of potential volunteers	22,665	—	<b>22,665</b>
Subscriptions from referral agencies	6,333	—	<b>6,333</b>
Payments by Law Schools ('FRU option')	5,675	—	<b>5,675</b>
<b>2024 Total funds</b>	<b>34,673</b>	<b>—</b>	<b>34,673</b>
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2023 £</i>
<i>Training of potential volunteers</i>	<i>29,390</i>	<i>—</i>	<i>29,390</i>
<i>Subscriptions from referral agencies</i>	<i>6,350</i>	<i>—</i>	<i>6,350</i>
<i>Payments by Law Schools ('FRU option')</i>	<i>17,250</i>	<i>—</i>	<i>17,250</i>
<i>2023 Total funds</i>	<i>52,990</i>	<i>—</i>	<i>52,990</i>

Notes to the financial statements Year ended 31 December 2024

**3 Expenditure**

	Cost of raising funds		Legal representation		Governance		Total Un-restricted	Total Restricted	2024 Total	2023 Total
	Un-restricted	Restricted	Un-restricted	Restricted	Un-restricted	Restricted				
	£	£	£	£	£	£	£	£	£	£
Fundraising costs	2,807	—	—	—	—	—	2,807	—	2,807	2,808
Staff costs										
. Wages and salaries	11,631	—	264,040	18,073	4,655	—	280,326	18,073	298,399	298,186
. Social security costs	1,237	—	22,045	6,752	500	—	23,782	6,752	30,534	30,512
. Pension costs	2,218	—	15,688	999	2,428	—	20,334	999	21,333	21,318
. Recruitment costs	—	—	60	—	—	—	60	—	60	—
	15,086	—	301,833	25,824	7,583	—	324,502	25,824	350,326	350,016
General expenditure										
. Depreciation	590	—	2,108	—	—	—	2,698	—	2,698	2,631
. Premises	653	—	79,925	—	—	—	80,578	—	80,578	77,640
. Office running	1,957	—	47,552	—	—	—	49,509	—	49,509	44,451
. Library	—	—	2,580	—	—	—	2,580	—	2,580	744
. Other	3,292	—	10,774	—	—	—	14,066	—	14,066	3,401
	6,492	—	142,939	—	—	—	149,431	—	149,431	128,867
Auditor's remuneration										
. Current year audit fee	—	—	—	—	15,600	—	15,600	—	15,600	15,600
. Prior year audit fee	—	—	—	—	15,192	—	15,192	—	15,192	7,848
	—	—	—	—	30,792	—	30,792	—	30,792	23,448
Total										
Allocation of governance costs	—	—	38,375	—	(38,375)	—	—	—	—	—
<b>2024 Total funds</b>	<b>24,385</b>	<b>—</b>	<b>483,147</b>	<b>25,824</b>	<b>—</b>	<b>—</b>	<b>507,532</b>	<b>25,824</b>	<b>533,356</b>	<b>505,139</b>

Notes to the financial statements Year ended 31 December 2024

3 Expenditure (continued)

	Cost of raising funds		Legal representation		Governance		Total Unrestricted	Total Restricted	2023 Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted			
	£	£	£	£	£	£	£	£	£
<b>Fundraising costs</b>	2,808	—	—	—	—	—	2,808	—	2,808
<b>Staff costs</b>									
. Wages and salaries	11,835	—	268,668	12,947	4,736	—	285,239	12,947	298,186
. Social security costs	1,335	—	23,800	4,837	540	—	25,675	4,837	30,512
. Pension costs	2,247	—	15,895	716	2,460	—	20,602	716	21,318
	15,417	—	308,363	18,500	7,736	—	331,516	18,500	350,016
<b>General expenditure</b>									
. Depreciation	236	—	843	1,552	—	—	1,079	1,552	2,631
. Premises	629	—	77,011	—	—	—	77,640	—	77,640
. Office running	1,757	—	42,694	—	—	—	44,451	—	44,451
. Library	—	—	744	—	—	—	744	—	744
. Other	796	—	2,605	—	—	—	3,401	—	3,401
	3,418	—	123,897	1,552	—	—	127,315	1,552	128,867
<b>Auditor's remuneration</b>									
. Current year audit fee	—	—	—	—	—	15,600	—	15,600	15,600
. Prior year audit fee	—	—	—	—	—	7,848	—	7,848	7,848
	—	—	—	—	—	23,448	—	23,448	23,448
<b>Total</b>									
Allocation of governance costs	—	—	7,736	23,448	(7,736)	(23,448)	—	—	—
<b>2023 Total funds</b>	21,643	—	439,996	43,500	—	—	461,639	43,500	505,139

**4 Staff costs and remuneration of trustees and key management personnel**

One employee earned £60,000 or more (including benefits) during the year (2023 – one employee), this included pension contributions of £3,196 (2023 – £1,802). The average number of employees was 10 (2023 – 9). No trustee received any remuneration or expenses in respect of their services as a trustee during the period. One trustee, James Miller was employed as an assistant legal officer between 13 November and 31 December. He was remunerated under this contract of employment, but not in respect of his services as a trustee. The total amount paid in this period was £1,709 (2023 – £nil). No trustee had any beneficial interest in any contract with the charity during the period.

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees and the Chief Executive. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the period was £63,929 (2023: £63,273).

**5 Net (expenditure) income**

This is stated after charging:

	2024 £	2023 £
Staff costs	<b>350,326</b>	350,016
Operating lease rentals	<b>45,660</b>	45,660
Auditor's remuneration (including VAT)		
. Current year audit fee	<b>15,600</b>	15,600
. Prior year audit fee	<b>15,192</b>	7,848
Depreciation	<b>2,698</b>	2,631

**6 Taxation**

The Free Representation Unit is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities as this falls within the various exemptions available to registered charities. FRU is not registered for VAT.

## 7 Tangible fixed assets

	Leasehold improve- ments £	Computer equipment and software £	Office equipment £	Total £
<b>Cost</b>				
At 1 January 2024	4,583	5,205	1,011	<b>10,799</b>
Additions	—	930	—	<b>930</b>
At 31 December 2024	<u>4,583</u>	<u>6,135</u>	<u>1,011</u>	<b>11,729</b>
<b>Depreciation</b>				
At 1 January 2024	1,771	1,488	332	<b>3,591</b>
Charge for period	1,250	1,278	170	<b>2,698</b>
At 31 December 2024	<u>3,021</u>	<u>2,766</u>	<u>502</u>	<b>6,289</b>
<b>Net book values</b>				
At 31 December 2024	<u>1,562</u>	<u>3,369</u>	<u>509</u>	<b>5,440</b>
At 31 December 2023	<u>2,812</u>	<u>3,717</u>	<u>679</u>	<b>7,208</b>

## 8 Debtors

	2024 Total funds £	2023 Total funds £
Accrued income	5,026	40,329
Prepayments	22,857	7,660
	<u>27,883</u>	<u>47,989</u>

## 9 Creditors, accruals and deferred income

	2024 Total funds £	2023 Total funds £
Other creditors	630	994
Accruals	33,162	41,727
Deferred income	42,670	9,625
	<u>76,462</u>	<u>52,346</u>

Movements on deferred income during the year was as follows:

	2024 Total funds £	2023 Total funds £
Opening deferred income balance	9,625	12,562
Cash received in the year	37,670	9,625
Amounts released to income	(4,625)	(12,562)
Closing deferred income balance	<u>42,670</u>	<u>9,625</u>

## 10 Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Staff fund	11,000	52,625	(25,824)	37,801
	<u>11,000</u>	<u>52,625</u>	<u>(25,824)</u>	<u>37,801</u>

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Staff fund	—	29,500	(18,500)	11,000
Linklater fund	—	25,000	(25,000)	—
	<u>—</u>	<u>54,500</u>	<u>(43,500)</u>	<u>11,000</u>

## 11 Designated funds

	At 1 January 2024 £	Designated £	Utilised £	At 31 December 2024 £
Fixed asset fund	7,208	930	(2,698)	5,440

	At 1 January 2023 £	Designated £	Utilised £	At 31 December 2023 £
Fixed asset fund	7,064	2,775	(2,631)	7,208

The fixed asset fund represent the net book value of the charity's unrestricted fixed assets as at 31 December 2024 and has been created to reflect the trustees' belief that these assets are not readily expendable by the charity.

## 12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £
<b>Fund balances at 31 December 2024 are represented by:</b>			
Fixed assets	5,440	—	<b>5,440</b>
Debtors and cash at bank	122,901	37,801	<b>160,702</b>
Creditors, accruals and deferred income	(76,462)	—	<b>(76,462)</b>
<b>Total funds</b>	<u>51,879</u>	<u>37,801</u>	<u><b>89,680</b></u>

**12 Analysis of net assets between funds (continued)**

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2023 Total funds £</i>
<i>Fund balances at 31 December 2023 are represented by:</i>			
<i>Fixed assets</i>	<i>7,208</i>	<i>—</i>	<i>7,208</i>
<i>Debtors and cash at bank</i>	<i>197,025</i>	<i>11,000</i>	<i>208,025</i>
<i>Creditors, accruals and deferred income</i>	<i>(52,346)</i>	<i>—</i>	<i>(52,346)</i>
<i>Total funds</i>	<i>151,887</i>	<i>11,000</i>	<i>162,887</i>

**13 Commitments**

***Lease commitments – operating leases***

The charity had the following future minimum commitments under non-cancellable operating leases as follows.

<i>Leasehold premises</i>	<b>2024</b> £	2023 £
Payments which fall due:		
. Within one year	<b>75,416</b>	73,355
. After one year but within five years	<b>278,958</b>	271,226
. Greater than five years	—	131,320
	<b>354,374</b>	475,901

**14 Related party transactions**

During the year the charity received £nil donations from trustees (2023: £nil). £73,400 (2023 – £67,400) of total donations were received from the Bar Council in the year. The chair of the Bar Council is responsible for appointing at least one of the Charity's Trustees.

**15 Post balance sheet events**

There are no significant post balance sheet events to report for the charity.

## List of donors and financial supporters Year ended 31 December 2024

The following pages do not form part of the statutory financial statements.

### Individual Donors

Would any donor whose name is incorrectly shown or omitted, or who wishes to be anonymous in future years, please accept our apologies and correct our records by contacting our office manager, Sharon Sneddon; [office.manager@thefru.org.uk](mailto:office.manager@thefru.org.uk)

### Institutions

	Hon. Soc. Of The Inner Temple
1 Crown Office Row	Hon. Soc. Of Lincoln's Inn
5RB	Hon. Soc. Of The Middle Temple
11 King's Bench Walk	Inns of Court & Bar Educational Trust
39 Essex Chambers	Keating Chambers
One Essex Court	LAG Book royalties
Bryan Cave Leighton Paisner LLP	Landmark
Chancery Bar Association	Linklaters LLP
City Bridge Foundation	London Legal Support Trust
City of London Solicitors Company	Paypal Giving Fund
City University	Serle Court Chambers
Cloisters	South Square Chambers
COMBAR	Stand
Devereux Chambers	The Lawyer Awards
Drapers Charitable Fund	Trust for London
Employment Lawyers Association	Access to Justice Foundation
Eric Sparkes Charitable Trust	<b>Individuals</b>
Essex Community Foundation	Adam Speker KC
Garden Court Chambers	Adrian Beltrami KC
General Council of the Bar	Adrian Hughes KC
Hon. Soc. Of Gray's Inn	Sir Alan Wilkie

**List of donors and financial supporters** Year ended 31 December 2024

<b>Individuals</b> (continued)	Clive Tulloch
AL Myerson	Conor Quigley KC
Alexander Silverleaf KC	D Lewis
Alexander Nissen KC	HHJ David Pitman
Alison Firth	Daniel Barnett
Alison Pople KC	Daniel Margolin KC
Alistair G Perkins	Daniel Beard KC
Andrew Grantham KC	Daniel Toledano KC
Andrew Short KC	Sir David Foxtan
Andrew Moran KC	David Lewis KC
Andrew Bartlett KC	DJ Richardson
Anneli Howard KC	Sir James Mellor
Antony Zacaroli KC	Elizabeth H Ovey
Ben Collins KC	Elizabeth Weaver
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Benjamin Strong KC	Fergus Randolph KC
Sir Brian Langstaff	Fionnuala McCredie KC
C Wood	GM Huston
HHJ Murfitt	Grant Lazarus
Caroline Hutton	Guy Roots KC
Caroline Shea KC	Harold Baker
Charles Manzoni KC	HC Tayler
HHJ Charles Welchman	Dame Heather Williams
Charles Samek KC	Henry Turcan
Clare Robertson	Henry Witcomb KC

**List of donors and financial supporters** Year ended 31 December 2024

<b>Individuals</b> (continued)	Lionel Persey KC
HM Boggis-Rolfe	Mark Rowland
JA Orford	Martin Ford Young
James Cutress KC	Mathew Purchase KC
James Goudie KC	Matthew Jackson
James Leabeater KC	Michael Douglas KC
James Ramsden KC	Michael Tappin KC
Jason Evans-Tovey	ML Brent
Jeremy Russell KC	MS Egan KC
Jeremy Nicholson KC	Neil Hext KC
Joanna Heal	Dame Nerys Jefford
John Crosfill	HHJ Nicholas Heathcote Williams KC
John Litton KC	Nicholas Le Poidevin KC
John McCaughran KC	Nicholas Levisieur
Sir John Mummery	Nicholas Lowe
Jonathan Davies-Jones KC	Nicholas Vineall KC
JS Wiggs	Nigel Giffin KC
Julia Dias KC	Nigel Tozzi KC
Julian Ghosh KC	PAB Jackson
Julian Matthews	Patricia Hitchcock KC
Dame Kate Thirlwall	Patrick Milmo KC
Dame Kelyn Darwin	Paul Stanley KC
Kieran Coonan KC	Penelope Madden KC
KS Bishop	Peter Andrews
L & G Hinton	Peter Carter KC

**List of donors and financial supporters** Year ended 31 December 2024

<b>Individuals</b> (continued)	Solomon Ijegede
Peter Rees KC	Stephanie Barwise KC
Philip Edey KC	Stephen Shay
PL Baxendale KC	Sir Stephen Irwin
Sir Peter Gibson	Stephen Kenny KC
Poonam Melwani KC	Stephen Kramer KC
PR Cowell	Stuart Roberts
Richard Booth KC	Theodore Huckle KC
Richard Coleman KC	Sir Thomas Leech
Richard Jory KC	Thomas Dumont KC
HHJ McGregor-Johnson	Thomas Weitzman KC
RM Planters	Thomas Kark KC
Robert Clay	Tom Montagu-Smith KC
Robert Evans	Tom Smith KC
Robert Thomas KC	Tom Weisselberg KC
Robin Allen KC	Vernon Flynn KC
Sir Robin Jacob	Victoria Wakefield KC
RVME Behar	Victoria Windle KC
Samantha Hillas KC	William Trower KC
Serena Cheng KC	
Simon Goldberg KC	
Simon Lofthouse KC	
Simon Thorley KC	
Simon Salzedo KC	
Sir Jeremy Johnson	

**FREE REPRESENTATION UNIT**

England & Wales - Charity number 1183592

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# Accounts

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**Free  
Representation  
Unit**

**Annual Report and Financial  
Statements**

Year to 31 December 2023

Charity Registration Number  
1183592 (England)  
Company Registration Number  
11732557 (England and Wales)

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## Legal and administrative information

<b>Patrons</b>	The Rt Hon Lady Arden of Heswall The Rt Hon Lady Black of Derwent The Rt Hon Lord Clarke of Stone-cum-Ebony The Rt Hon Baroness Hallett The Rt Hon Lord Judge (to 8 November 2023) The Rt Hon Lord Phillips of Worth Matravers The Secret Barrister
<b>Trustees</b>	Sean Jones KC Michael Fealy KC Fenella Morris KC Alison Padfield KC (resigned 31 December 2023) Sarah Bergstrom (appointed 12 February 2024)
<b>Chief Executive and Company Secretary</b>	David Abbott
<b>Registered address</b>	10/11 Gray's Inn Square, Gray's Inn, London, WC1R 5JD
<b>Telephone</b>	020 7611 9555
<b>Website</b>	<a href="http://www.thefru.org.uk">www.thefru.org.uk</a>
<b>Charity registration number</b>	1183592
<b>Company Registration Number</b>	11732557
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Bankers</b>	Unity Trust Bank plc 9 Brindleyplace Birmingham B1 2HB

**The sad loss of a valued patron**

We were saddened to hear the news on 8 November that FRU patron Baron Igor Judge had died. It was particularly poignant because we were together that day to celebrate FRU's 50<sup>th</sup> anniversary. Lord Judge was Lord Chief Justice of England and Wales, the head of the judiciary, from 2008 to 2013. He was previously the Senior Presiding Judge and President of the Queen's Bench Division.

We were honoured to have such a senior judicial figure as Lord Judge as one of our patrons. Lord Judge was a friendly, kind and encouraging presence. We send our condolences to his friends and family and are grateful for his patronage.



***Former FRU Patron Lord Judge***

**FRU trustee changes**

Grateful thanks must go to Alison Padfield KC who stepped down as a FRU trustee on 31 December 2023. Alison had been with us since 2017 and so she helped to steer us through challenging financial periods and through the Covid-19 pandemic. Alison has been a hands-on trustee, contributing to FRU training for new volunteers, making funding applications, securing career advice for volunteers, representing us to senior stakeholders and even undertaking the London Legal Walk to raise funds. Thank you to Alison for all her hard work and support over the last six years. Alison is replaced as the Bar Council's nominated trustee by Sarah Bergstrom, a barrister who works at HM Courts & Tribunals Service. We are delighted that Sarah has come on board, not least because she is also a trustee of one of our referral agencies, South West London Law Centres.

**FRU's work**

As always, our staff team and volunteers remained busy representing clients. Employment Tribunal (ET) case referrals remained high, and we were only able to represent around one quarter of the cases referred to us. More cases came to us via our referral agency partners than by self-referral, and we will continue to explore how we can increase the number of cases that can reach us directly from clients. We secured tribunal awards of £119,328 and negotiated settlements worth £261,573, plus an additional £165,000 for a group claim brought on behalf of 15 claimants. These numbers only tell part of a much broader story: they do not, for example, capture unsuccessful tribunal claims or cases in which FRU's retainer covered representation at a preliminary hearing but not at a final hearing.

**FRU's work** (continued)

FRU volunteers represented clients in dozens of ET hearings, but also at some important Employment Appeal Tribunal (EAT) hearings which have established important points of law for the benefit of all UK workers. We have been greatly assisted in this regard by the selfless contributions of volunteer barristers, pupils, and experienced student volunteers. A particularly notable EAT case was *Moustache v Chelsea and Westminster NHS Foundation Trust* [2022] EAT 204 where the client was represented by a pupil barrister volunteer. The case clarified the extent of a tribunal's duty to consider and adjudicate claims brought by a litigant-in-person which had not been identified by the tribunal at a case management hearing, explicitly recognising the difficulties which unrepresented claimants may have in navigating the litigation process when unrepresented. Other cases included *Kingdom of Spain v Lorenzo* [2023] EAT 153, an appeal which may prompt future reconsideration of a landmark Supreme Court judgment about state immunity. Both cases are set for hearings in the Court of Appeal in 2024/25.

Other notable EAT cases included *Ion v Citu Manufacturing Ltd* [2023] EAT 151 (procedural issues with tribunal interpreters), *Jackson v The University Hospitals of North Midlands NHS Trust* [2023] EAT 102 (clarification of circumstances in which unilateral changes to an employee's contract will amount to dismissal), and *The Sports PR Company Ltd v Ms Valentina Londono Cardona* [2023] EAT 110, in which former FRU ALO Helen Moizer successfully defended a Respondent's appeal about extension of time limits.

The employment team continued working closely alongside Advocate to provide Employment Appeal Tribunal advocacy through the Employment Representation Service (EARS). In addition to the FRU basic volunteer training, we also offered established volunteers additional training through guest speakers, including prominent members of the Employment Bar. FRU contributed to the Employment Lawyers' Association consultation on the reform of the EAT Rules and EAT Practice Direction 2023, feeding the experience of our client group into the MOJ's widespread reform proposals. Principal Legal Officer Emma Wilkinson sits on the Committee of the Employment Law Bar Association and feeds back our experience, as well as that of our client groups, into meetings of the ET and EAT tribunal user group, and the Employment Lawyers Advice Network.

Over the course of 2023, we represented benefit claimants in around 200 hearings at the First-tier Tribunal in social security and criminal injuries compensation cases. We secured hundreds of thousands of pounds in tribunal awards on those claimants' behalf. For the most part, these were disability benefit appeals, but they also included complex overpayment and right to reside appeals at the cutting edge of social security law: e.g. the entitlement of destitute EEA nationals with pre-settled status to means-tested benefits, and DWP "risk review" appeals which have prompted significant national press coverage about the use of algorithms in social security adjudication.

During this period, we also represented claimants in the Upper Tribunal and the Court of Appeal. The work we do at this level, challenging and clarifying this important area of law, can affect the day-to-day life of thousands of people up and down the country, some of whom are among the most vulnerable in society. We would be unable to do this complex work without the contributions of volunteer barristers who assist us pro bono, to whom we are immensely grateful.

**FRU's work** (continued)

Notable appeals in 2023 included a case about the classification of Universal Credit's child element as a coordinated EU benefit and the scope of the post-Brexit power of UK courts and tribunals to refer EU law issues to the European Court of Justice (*Simkova v SSWP*), and a test case concerning the lawfulness of the exclusion of unmarried couples from entitlement to bereavement benefits (*Kelly v SSWP*). FRU has worked on many of the key authorities underpinning both appeals and continued to play an important background role as those cases went up to the Court of Appeal. The Court of Appeal judiciary recently paid tribute to FRU in these terms:

"The willingness of the profession and of bodies such as the FRU to provide support and representation in cases such as this which raise important points of principle is of singular importance to the Courts and to the furtherance of justice."

Our criminal injuries compensation work at First tier and Upper Tribunal included human rights challenges to provisions of the Criminal Injuries Compensation Scheme 2012, and an appeal which has clarified the definition of 'spiking' offences as crimes of violence for compensation claims.

**50<sup>th</sup> anniversary event**

2022 marked 50 years since FRU was set up by a small number of law students. We started celebrating the anniversary towards the end of 2021 and concluded the celebrations with a high profile event during National Pro Bono Week in November.

Longstanding supporter 39 Essex chambers kindly allowed us to use its function space to host an evening of speeches followed by a drinks reception. We were honoured to hear from Lady Ingrid Simler DBE PC the week before she took up her appointment as a Supreme Court Justice and from Lord Justice Nicholas Underhill, the Vice President of the Court of Appeal (Civil Division). Both spoke warmly about their experience as FRU volunteers, and of the value placed on FRU's work by the judiciary. The other speakers included Professor Emeritus Roger Burridge, Lord John Henty KC and David Guy who were amongst the founding members of FRU, barrister and former FRU legal officer Naomi Cunningham and FRU patron the Secret Barrister (whose contribution was relayed by Principal Legal officer Emma Wilkinson). Our trustee Sean Jones KC was the host.

The event was a wonderful way to mark the fantastic work undertaken by generations of FRU staff and volunteers, and the esteem with which we are viewed by the profession. A welcome bonus was that the event raised £10,000 to support our work through ticket sales and sponsorship by our suppliers KCS Ltd and Ethos Communications.

We are grateful to everyone who spoke and attended the celebration for their support.



***Supreme Court Justice Dame Ingrid Simler speaks of the value of FRU's work.***



***FRU founders Lord John Hendy, David Guy and Prof Roger Burridge explain to Sean Jones KC why they created FRU.***

#### **Engagement with stakeholders**

In March we responded to a consultation commissioned by the Senior President of Tribunals on how to exercise new powers to determine how many members each Employment Tribunal should be composed of. The proposal was that more tribunals should consist of an employment judge sitting alone. Our consultation response argued that in many cases the contribution of non-legal panel members remains important, and necessary. We said that the increased legalisation of Employment Tribunals leads to the need for a better understanding of the realities of the workplace and in our view this is provided through the judicial insight of the panel members.

We always look for opportunities to feed in to the policy development process on the basis of the views and needs of our clients.

In June we collaborated with the Bar Council, the Bar Association for Commercial, Finance & Industry, Advocate, the In-House Pro Bono Group and the Government Legal Department. The partnership produced a guide to pro bono for the employed Bar. The guide was produced to explain the benefits of pro bono to employed barristers, and to give practical information on how to get involved. We all see the employed Bar as being a significant untapped resource where barristers with relevant skills and experience can increase the help offered to clients in great need.

The British Embassy in Turkey asked us whether we could host a delegation of judges and academics from the Turkish Ministry of Justice. The visit was postponed due to the terrible earthquake experienced in Turkey in February but went ahead in July. The delegation had identified FRU's model as being of interest in terms of expanding access to justice in Turkey. The delegation heard from members of our staff team about their motivation for and experience of working with FRU. They were particularly interested to hear the experience of Linklaters LLP secondee Eloise Lloyd about the benefits of a FRU secondment as part of a training contract, and legal officers Daniel Hallstrom and James Miller on how FRU volunteering can assist pupillage applications.



***FRU CEO David Abbott and Principal Legal Officer Emma Wilkinson with the delegation of judges and officials from the Turkish Ministry of Justice.***

## **Supporters**

### ***The Bar Council***

As always the Bar Council is a vital supporter of our service, and we benefit from generous funding and a range of other practical support. We attended the annual Bar Council Pupillage Fair and led a session on the benefits of doing pro bono for those seeking pupillage, and the Bar Council and Young Bar conference.

Thanks go to longstanding friend of FRU Nick Vineall KC the Bar Council Chair during this reporting period and to the Bar Council Chief Executive Malcolm Cree CBE and all his colleagues.

### ***The Inns of Court***

All four Inns of Court support our work by providing grants and by promoting our activities with their student members. Together the Inns are our largest source of income, and their support is invaluable. I was pleased to meet with three of the four Sub/Under-Treasurers during the year to discuss our mutual priorities. Together with colleagues from Advocate we are looking for ways to work more closely with the Inns in future to promote the value of pro bono to their members from the beginning of their legal careers.

## **Support from other organisations**

### ***Chambers***

Much of our support comes from barristers' chambers. We attract support from across the Bar and are very grateful both for the fundraising events in our name and for the regular contributions we receive. This year we received donations from 1 Crown Office Row, 5RB through its quiz night, 11 King's Bench Walk, 12 King's Bench Walk, 39 Essex Chambers, One Essex Court, Devereux chambers, Garden Court Chambers, Keating Chambers, Serle Court and South Square chambers.

### **Support from other organisations** (continued)

#### ***Chambers*** (continued)

Many chambers also complete the London Legal Walk and nominate FRU and Advocate to receive the proceeds, for which we are grateful.

#### ***Specialist Bar Associations***

We have been fortunate to receive donations from COMBAR the commercial bar association and the Chancery Bar Association for many years now. Our thanks go to the members of both associations for supporting access to justice.

#### ***Grants from Charitable trusts***

Income from charitable trusts is important in terms of the size and regularity of grants. 2023 marks the final year of our five year grant programme from the City Bridge Trust which is associated with the Corporation of the City of London. Being able to count on guaranteed income for five years is a real benefit in planning our service. The Trust is a generous supporter, and offers access to non-financial help and opportunities in addition to the grant income.

We have a long-standing relationship with the Inns of Court & Bar Educational Trust (ICBET), whose charitable objectives to support the education of aspiring barristers aligns well with our own mission. ICBET's significant grant supports us to offer clinical legal education to aspiring barristers which increases their skills and prospects of securing pupillage.

During the year we received news that our application to the Trust for London for three-year's project funding was successful. The project is to increase access to representation in the employment and social security tribunal. The project has three stands; to cover the cost of an additional assistant legal officer post to directly enable more cases to be taken, to improve the FRU website to provide a better service to clients and referral agencies and to fund research into the fall in the number of referrals for representation in the social security appeal tribunal since the Covid-19 pandemic. The decline in these referrals has also been experienced by other agencies that offer that service and the cause is not apparent. The research findings will be used to identify any opportunities for FRU to change our referral model or practices so that clients find it easier to access representation. We will also share the findings across the advice, pro bono and academic sectors to promote wider learning. Trust for London has supported our service in the past and we are grateful for this long-term investment. The first project deliverable was the appointment of Jamie Miller to the ALO position in July 2023.

We were pleased to receive a new grant from the Essex Community Foundation to support our work in Essex. The grant supported the salary of a legal officer and ensured that we had the capacity to prioritise referrals from Essex and work with our eight referral agencies in Essex to encourage cases to be referred. We would like to build on this new relationship in the future.

#### ***Linklaters LLP***

FRU has continued our excellent relationship with Linklaters, and we were delighted to once more host a Linklaters' trainee solicitor, Eloise Lloyd, who represented clients and assisted with the wider work of the Unit for six months. Several Linklaters' staff took on cases pro bono during the year.

**Support from other organisations** (continued)

***Linklaters LLP*** (continued)

Linklaters is also extremely generous in its financial support, being the largest donor among firms and chambers. This year in addition to the annual donation it kindly funded the additional costs of having two audits due to our constitutional changes in 2022 and enabled us to purchase additional laptops for staff.

***Individuals***

As always, we benefit from the financial support of hundreds of individuals throughout the year. Thanks go to all those who ran, walked or cycled for FRU. We are grateful to Fermin Illana, Javi Gato, Jose Luis Calvo de Miguel and Rad Kohanzad for completing the London Marathon in 2023 to raise funds for FRU. Jose Almeida also completed the Ride London 100-mile cycle event for a second time.

A special mention must be made of incredible FRU fundraiser Holly Stout who has completed three huge events to raise over £8,000 to support our service. Holly has completed Swim the Serpentine (twice!), the London Marathon and Ride London to achieve what is known as the London Classics. Over a number of years this has involved Holly swimming, running and cycling 130 miles to support our service. Completing these events for FRU makes Holly the individual fundraiser who has raised the highest amount of money for FRU in our history.



***Super fundraiser Holly Stout with her London Classics medals.***

Aside from sponsored activities the most significant income from individuals comes through one-off or regular donations. Some members of the public donate after hearing about our work on social or other media. In conjunction with Advocate, we write to all those who are appointed as King's Counsel (KC) each year, inviting them to donate to Advocate and FRU as part of celebrating their professional advance. Each year several new KCs donate £500 to FRU and to Advocate, for which we are grateful. Special thanks must go to the dozens of people who set up regular donations by standing order. Having certainty of this income helps with financial planning and raises considerable sums. Support of this kind is crucial to maintaining and developing our service.

It is striking that 60% of our individual donors are Kings Counsel, 10% are Court of Appeal or High Court judges and 3% are Circuit Judges. This demonstrates the impact that gaining a firm foundation in practice has on a legal career and also the generosity of those who are successful in 'paying it back' to those who are now starting out.

**Support from other organisations** (continued)

**City University**

For many years we have had a successful partnership with the Law School at City University. City students are of course welcome to volunteer in the usual way, but they can also undertake FRU cases as part of their studies. We offer assessed clinical legal placements for students from City taking the Bar Vocational Studies course and those studying for the LLM. FRU legal officers train and supervise the students and provide a report to the university on their casework. Academic staff can also volunteer to take FRU cases to maintain their practical legal skills.

**Other support**

Our friends at the leading legal website The Lawyer again invited us to be the charity partner for the prestigious The Lawyer Awards in 2023, raising over £19,000. We are hugely grateful for the support for our service demonstrated by The Lawyer since 2020.

For many years we have benefited from the support of the Employment Lawyers Association (ELA). ELA makes a generous annual donation. FRU supports the ELA ELIPS scheme which provides pro bono advice to litigants in person at the Employment Tribunal. Our volunteers attend the clinics to provide administrative support and to observe experienced employment law practitioners.

This year we received invaluable pro bono support from Stand Communications, a professional communications consultancy. Stand provided marketing support for our 50<sup>th</sup> anniversary celebration event, helping to build a high profile for the event. Our thanks go in particular to Founder Laura Olifant, Director Grace French and Digital Strategist Marco Savo. We look forward to working again with Stand.

Thanks go to our auditors, Buzzacott LLP for their professional and helpful advice. Thanks also go to YESS Law for their assistance with training volunteers.

FRU is indebted to the Attorneys General and Solicitors General (who included a former FRU volunteer) who served during this period for their role in the leadership of pro bono in the legal profession. We have also enjoyed the support and cooperation of many pro bono organisations, not least Advocate, Lawworks and other members of the Attorney General's pro bono organising committee. Many members of the legal profession have helped us in a variety of ways during the year, publicising our work, providing pro bono advice, training and support or helping with some of the more complex cases we receive.

They include:

Joshua Yetman - 7 Bedford Row  
Toby Brown - South Square  
Tom de la Mare KC - Blackstone  
Georgina Churchouse - Littleton  
Georgie Rea - Garden Court  
Jack Castle - Henderson  
Matthew Jackson - Cloisters  
Lameesa Iqbal - Doughty Street  
Chris Buttler KC - Matrix

Karon Monaghan KC –  
Matrix Jeffrey Jupp KC - 7BR  
Andrew Edge - 11KBW  
Josephine Fathers - Garden Court  
Robin Pickard - 3PB  
Helen Moizer - No18 Chambers  
Paul Skinner – Matrix  
Michael Salter - 42 Bedford Row.

**Support from other organisations** (continued)

**Other support** (continued)

There are many people whose help is not always obvious, but without their help, our work would be more difficult. The efforts of chambers' clerks help to make so much happen behind the scenes. We are grateful also to the many Tribunal judges and the staff from HM Courts and Tribunals Service for their assistance, support and patience. But our greatest help comes from our very own volunteer representatives, who are professional, dedicated and loyal and who put in thousands of hours on their clients' cases. We simply would not exist without them.

**Staff**

None of the fantastic work of the Unit could have happened without the excellent work of the staff. Our service can't meet the needs of all the people who need free legal representation. Our legal team do all that they can to maximise the number of clients who are represented and to give amazing support to our volunteers. Our support team also work hard to provide the infrastructure for the legal work to be successfully delivered. Staff often work beyond their paid hours, and I am very grateful for their passion and dedication to our mission.

It was pleasing to see that Daniel Hallstrom one of our Assistant Legal Officers secured an offer of pupillage at Old Square Chambers from 2024 and Helen Moizer, one of our Assistant Legal Officers until 2022, secured tenancy at No. 18 Chambers in Southampton in 2023.

We have been fortunate to retain 6-month placements of trainee solicitors from Linklaters LLP, and during this period Eloise Lloyd made a significant contribution to our work in her relatively short time with us before she qualified as a solicitor.

Our staff members during 2023 were:

CEO	David Abbott
Principal Legal Officers	Emma Baldwin Emma Wilkinson
Legal Officer	Abou Kamara
Assistant Legal Officers	Daniel Hallstrom Jamie Miller
Office Manager	Sharon Sneddon
Admin Support Officer	Alice Wafer
Bookkeeper (part-time)	Bosede Babalola
Linklaters LLP secondees	Eloise Lloyd

Finally, I would like to thank FRU's trustees during 2023 Sean Jones KC, Michael Fealy KC, Alison Padfield KC and Fenella Morris KC for their support and guidance over the year.

Signed:



David Abbott

Chief Executive

Date: 9 July 2024

The trustees present their report together with the financial statements of The Free Representation Unit ("FRU" or "the Unit") for the year to 31 December 2023. This report has been prepared in accordance with Part 8 of the Charities Act 2011 and serves as the report of the Directors for the purposes of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 24 to 27 of the attached financial statements and comply with the Unit's constitution, the law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015.

## **OBJECTIVES AND ACTIVITIES**

### **What we do**

FRU provides free representation in Employment, Social Security and a small number of Criminal Injuries Compensation tribunals using trained volunteers. FRU's aims are to:

- ◆ provide advice and representation before tribunals for those who could not afford representation and for which legal aid is not available; and
- ◆ train and develop the skills of law students and graduates and lawyers at the start of their careers.

FRU is based in London and the majority of our cases are from the Greater London area. We are one of the largest single providers of free advocacy in the United Kingdom.

### **Applicants to the Tribunal**

Every year, thousands of people apply to have their case heard by Employment and Social Security Tribunals. These tribunals make decisions about matters that affect the basic economic and social realities of the lives of often vulnerable people. Entitlement to benefits, decisions about fitness to work, protection from unfair treatment and remedies where an employee has faced discrimination are only a few of the matters these tribunals deal with.

Although the decisions these tribunals make can affect the economic and emotional health of the applicants, legal aid or other public funding is not available for representation. When they were established, tribunals were intended to be informal allowing claimants to represent themselves; the reality is most applicants do not understand the basic principles of the law relevant to their case and many would struggle to represent themselves.

### **FRU Volunteers**

FRU was founded in 1972 by Bar Students who wanted to provide aspiring lawyers with real experience of advocacy and who wanted vulnerable claimants to have free representation. 50 years on, FRU provides up to 700 training places annually for potential volunteers who are law students and graduates and junior lawyers from both branches of the profession, who gain valuable experience of client handling, case management and advocacy in a real court.

## **OBJECTIVES AND ACTIVITIES** (continued)

### **Public benefit**

FRU is such a successful project because it provides a benefit for all concerned: the applicant has representation; the representative gains vital experience of advocacy; and the tribunal is assisted by the applicant being represented.

- ◆ Clients who cannot afford a lawyer benefit financially when they win their cases.
- ◆ Clients benefit from having their case professionally presented. Tribunal judges tell us that clients' cases are improved by being presented by a FRU volunteer.
- ◆ Respondents benefit if the opposing party is represented as the issues are likely to be more clearly presented.
- ◆ Hearings run more smoothly and effectively when the claimant is represented.
- ◆ Volunteers receive training and acquire experience that is focused and relevant.
- ◆ The reputation of the justice system is enhanced as a result.

The trustees are of the view that we provide a public benefit on each of the ways set out under 'What we do' and that, having regard to the Charity Commission's guidance, the Unit provides a public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

FRU's core activity is the provision of free representation in tribunal hearings, and training aspiring lawyers. We note the sums secured for our clients outlined above in the Chief Executive's report. Our organisation is very cost effective, and it is possible that each year we obtain up to four times our running costs in tribunal awards and negotiated settlements. Our clients clearly benefit from having that income and securing their rights, so do our volunteers who develop their legal skills, the justice system benefits from reducing the number of litigants in person and so does wider society through support for the rule of law. The trustees would like to thank the staff for their hard-work, dedication and adaptability in delivering these excellent results.

It was pleasing to see a wonderful turnout on 8 November for our 50th anniversary celebration. Particular thanks must go to Lady Ingrid Simler, Sir Nicholas Underhill, Professor Emeritus Roger Burridge, Lord John Hendy KC, David Guy, Naomi Cunningham and the Secret Barrister for speaking at the event. As trustees we were proud to hear about the impact of FRU's work over 50 years on both our volunteer's and our client's lives. It was uplifting to hear so many accounts of the esteem with which FRU as an organisation is viewed from the highest levels of the justice system.

## FINANCIAL REVIEW

### Results for the period

Care should be taken when comparing results for the year to 31 December 2023 with the year to 31 December 2022. We made our governance changes in 2022 and the transfer of activity from the FRU unincorporated association to the FRU incorporated company took place as of 1 August 2022. The reported results in the 2022 annual report and accounts were only for a five month period from 1 August to 31 December.

Income for the period was £496,710 (2022: £206,428). Expenditure totalled £505,139 (2022: £204,855). This results in a deficit position of £8,429 (2022: £1,573 in surplus). There was also a transfer from the unincorporated entity of £nil (2022: £169,743).

We are finding it harder to raise the funds required to maintain our service post pandemic. Applications for grants from trusts are frequently oversubscribed and we receive the message that we met the criteria but there were insufficient funds available to meet all eligible bids. We will continue to explore new funding sources, maximise income from existing sources and minimise all discretionary expenditure.

In this environment it is all the more important that we celebrate and value those who support us so generously. We particularly thank Dr Catrin Griffiths, editor of The Lawyer magazine for appointing FRU as the charity partner for The Lawyer awards again in 2023.

### Reserves policy and financial position

It is the policy of the trustees to ensure that the organisation maintains adequate free reserves to meet its charitable obligations while maintaining adequate reserves to allow operations to continue if there is a short term downturn in income or increase in expenditure. The trustees consider that it would take three to six months to identify a material change of this nature and to find the necessary funds or adjust expenditure, and that therefore reserves of at least three months expenditure are necessary. This equates to approximately £120,000.

The balance sheet shows £162,887 (2022: £171,316) total reserves. Of this balance £11,000 (2022: £nil) is restricted and a further £7,208 (2022: £7,064) is designated. Free reserves at 31 December 2023 totalled £144,679 (2022: £164,252) and are therefore in line with the reserves policy.

## GOVERNANCE, STRUCTURE AND MANAGEMENT

### Organisation

The Free Representation Unit is a company limited by guarantee, registered with the Charity Commission, Companies House and HMRC. It is governed by articles of association adopted on 08 October 2018. The assets of the Unit are owned by the company. Under the Articles of Association, the current trustees are designated as the first trustees. We will be recruiting an additional number of appointed trustees and up to three trustees will be elected from the Active Members of FRU, who comprise volunteers who have recently taken a case or who have otherwise contributed to the management of the organisation.

The assets of the FRU unincorporated association were transferred to this entity from 01 August 2022, i.e. before the period covered by this report.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

### **Organisation** (continued)

Trustees will be appointed following an open competition. The existing trustees and CEO will identify the skills, experience and knowledge required to drive success for the future and meet the obligations of an effective trustee. These criteria will include experience of the areas of law covered by FRU, understanding needs of minority communities and/or people with additional needs and qualification and/or experience of financial or human resource management. Applications will be objectively assessed against these criteria and the most suitable applicants appointed.

There will be a structured induction process, based on a modular approach. Modules will cover key information and background about FRU's role and model, our finances, staff profile, stakeholders and client profile. It will also cover trustee responsibilities and regulatory requirements, drawing on material produced for trustees by the Charity Commission. This approach to induction was successfully piloted for the induction of Sarah Bergstrom.

### **Key management personnel**

The trustees consider that they together with the Chief Executive comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The salary of the Chief Executive is set by the trustees, who ensure that it is broadly in line with comparable roles.

### **Risk management**

The Trustee Board regularly considers the major risks to which the Unit is exposed, prioritises those risks, reviews the extent to which they are and can be managed and, in the light of that work, considers what further management actions are required. The trustees oversee this work.

The key risks to the organisation are changes that reduce the flow of referrals, volunteers or income. These risks can be generated by changes in government policy or through FRU's inability to meet client, referral agency or volunteer expectations.

Changes in policy and tribunal procedures can impact on the number of cases the charity receives in the office. If there are not sufficient cases the charity is unable to satisfy the number of volunteers it recruits. To recruit fewer volunteers impacts on the charity's income from training.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

### **Risk management** (continued)

To mitigate these risks the charity undertakes a range of actions including regularly reviewing trends in the number, type and source of referrals, reviewing other areas of law and legal representation which could be taken on, reviewing channels for referrals, gathering information about stakeholder satisfaction, ensuring that all expenditure provides value for money and identifying ways of working that meet need and provide assurance to funders that FRU is efficient and effective. An example of this risk mitigation is the identification of changes to the number of social security tribunal cases referred to FRU for representation. The understandable reduction during the height of the COVID-19 pandemic has been followed by a slow increase that has not seen a return to previous levels. Because the reasons for this are unclear we have secured funding for a research project. This will identify the underlying causes but also enable us to identify whether there are any barriers to referrals we can remove and even whether we may need to identify other priority legal areas to develop into to meet our charitable objectives.

We will collaborate with partner organisations in legal education, such as City University, and in pro bono legal services such as Advocate to maximise funding opportunities and create seamless transmission of cases and/or volunteers between appropriate agencies.

We believe that this package of measures places FRU in a strong position to maintain our service over the next 12 months and beyond.

### **Future plans**

During the forthcoming year we will:

- ◆ Induct our new trustees and begin work on a three-to-five-year strategy to secure and develop our work during that period.
- ◆ Continue our plans to widen the funding base for our work. We will work with existing funders to make the case for additional resources and identify new organisations to support us.
- ◆ Focus in particular on delivering the project funded by Trust for London. This project includes upgrading the FRU website to provide a better experience for stakeholders, conducting research into client needs for social security tribunal representation so that we can improve our service and continuing the important work of an assistant legal officer to train volunteer advocates and take on additional cases.
- ◆ Submit evidence and views about the experience of our clients to judicial and government policy consultations to prevent future issues.
- ◆ Manage our resources effectively and meet all governance and regulatory requirements.

### **Trustees**

The following trustees (who are the directors of the company for the purposes of company law) were in office at the date of approval (except where shown) of the financial statements and served throughout the year ended 31 December 2023.

<b>Trustee</b>	<b>Appointed / resigned</b>
Michael Fealy KC	
Sean Jones KC	
Fenella Morris KC	
Alison Padfield KC	Resigned 31 December 2023

The Chair of the General Council of the Bar (Bar Council) appointed Alison Padfield KC as a trustee under the terms of clause 26.3 of the Articles of Association. Alison stepped down at the end of this reporting period and the remaining trustees are grateful to Alison for her hard work and advocacy on behalf of the organisation since she joined in 2017. We look forward to working with her successor, Sarah Bergstrom in the future.

The Unit's patrons lend their support where it is helpful. They have no role in the governance or management of the Unit.

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Company law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

**Statement of trustees' responsibilities** (continued)

Each of the trustees confirms that:

- ◆ So far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- ◆ The trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

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

Signed on behalf of the trustees:



[S Bergstrom \(Sep 27, 2024 13:00 GMT+1\)](#)

S Bergstrom

Date: 27/09/2024

## **Independent auditor's report to the members of the Free Representation Unit**

### **Opinion**

We have audited the financial statements of Free Representation Unit (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the financial statements. 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 charity's affairs as at 31 December 2023 and of 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 charity 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 the charity'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 trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

**Other information** (continued)

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 the audit:

- ◆ the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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.
- ◆ the trustees 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' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 16 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.

**Responsibilities of trustees** (continued)

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

***How the audit was considered capable of detecting irregularities including fraud***

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the Senior Statutory Auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charity through discussions with management and from our knowledge and experience;
- ◆ we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, and
- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

**Auditor's responsibilities for the audit of the financial statements** (continued)

***How the audit was considered capable of detecting irregularities including fraud***  
*(continued)*

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected financial relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading the minutes of meetings of trustees; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alison Pyle (Senior Statutory Auditor)  
For and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL  
Date: 30 September 2024

**Statement of Financial Activities** Year ended 31 December 2023  
(incorporating an income and expenditure account)

	Notes	Un- restricted funds £	Restricted funds £	Year ended 31 December 2023 Total funds £	Un- restricted funds £	Restricted funds £	Period from 1 August 2022 to 31 December 2022 Total funds £
<b>Income from:</b>							
Donations	1	389,206	54,500	443,706	168,115	6,513	174,628
Charitable activities							
. Legal representation of those in need	2	52,990	—	52,990	31,800	—	31,800
Investment income		14	—	14	—	—	—
<b>Total income</b>		<b>442,210</b>	<b>54,500</b>	<b>496,710</b>	<b>199,915</b>	<b>6,513</b>	<b>206,428</b>
<b>Expenditure on:</b>							
Raising funds							
. Raising donations	3	21,643	—	21,643	7,763	—	7,763
Charitable activities							
. Legal representation of those in need	3	439,996	43,500	483,496	189,120	7,972	197,092
<b>Total expenditure</b>		<b>461,639</b>	<b>43,500</b>	<b>505,139</b>	<b>196,883</b>	<b>7,972</b>	<b>204,855</b>
<b>Net (expenditure) income before transfers</b>		<b>(19,429)</b>	<b>11,000</b>	<b>(8,429)</b>	<b>3,032</b>	<b>(1,459)</b>	<b>1,573</b>
<b>Transfer from Unincorporated entity</b>	16	—	—	—	168,284	1,459	169,743
Net movement in funds		(19,429)	11,000	(8,429)	171,316	—	171,316
<b>Reconciliation of funds:</b>							
<b>Fund balances brought forward</b>		<b>171,316</b>	<b>—</b>	<b>171,316</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Fund balances carried forward</b>		<b>151,887</b>	<b>11,000</b>	<b>162,887</b>	<b>171,316</b>	<b>—</b>	<b>171,316</b>

All recognised gains and losses are included in the above statement of financial activities.

All of the above results are derived from continuing activities.

**Balance Sheet** Year ended 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets</b>					
Tangible assets	7		<b>7,208</b>		7,064
<b>Current assets</b>					
Debtors	8	<b>47,989</b>		10,399	
Cash at bank and in hand		<b>160,036</b>		<u>200,515</u>	
		<b>208,025</b>		210,914	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	9	<b>(52,346)</b>		<u>(46,662)</u>	
			<b>155,679</b>		164,252
<b>Net current assets</b>					
<b>Total net assets</b>			<b>162,887</b>		<b>171,316</b>
<b>The funds of the charity:</b>					
Restricted funds	10		<b>11,000</b>		—
Unrestricted funds					
. Designated funds	11	<b>7,208</b>		7,064	
. General funds		<b>144,679</b>		<u>164,252</u>	
			<b>151,887</b>		171,316
<b>Total net assets</b>			<b>162,887</b>		<b>171,316</b>

Approved by the trustees  
and signed on their behalf by:

  
[S Bergstrom \(Sep 27, 2024 13:00 GMT+1\)](#)

Sarah Bergstrom  
Trustee

Date: 27/09/2024

Company registration number: 11732557 (England and Wales)

## **Principal accounting policies** Year ended 31 December 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

### **Basis of preparation**

These financial statements have been prepared for the year ended 31 December 2023. The comparatives are for the period from 1 August 2022 to 31 December 2022.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Companies Act 2006 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

### **Critical accounting estimates and areas of judgement**

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets;
- ◆ the basis on which the support costs are allocated across the various categories of charitable expenditure; and
- ◆ estimating future income and expenditure flows for the purpose of assessing going concern.

### **Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

### **Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income comprises donations, fees from the training of volunteers, subscriptions from referral agencies and investment income.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Donated services and facilities provided to the charity are recognised in the period when it is probable that the economic benefits will flow to the charity, provided they can be measured reliably. This is normally when the service is provided/the facilities are used by the charity. An equivalent amount is included as expenditure.

Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain facilities or services of equivalent economic benefit on the open market.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Fees from the training of volunteers are recognised once the course has been provided. Subscriptions from referral agencies are received for a 12-month period and are recognised over that period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **Expenditure recognition**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes staff costs associated with fundraising, and an allocation of support costs.

**Expenditure recognition** (continued)

- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs.

All expenditure is stated inclusive of irrecoverable VAT.

**Allocation of support and governance costs**

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs form part of the costs of the charitable activity.

**Cash flow**

The financial statements do not include a statement of cash flow because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 102.

**Tangible fixed assets**

All assets costing more than £100 are capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

- |                                   |   |
|-----------------------------------|---|
| ◆ Leasehold improvements          | On a straight line basis over the life of the lease |
| ◆ Office equipment                | 25% on a reducing balance basis                     |
| ◆ Computer equipment and software | 33% on a reducing balance basis                     |

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

**Cash at bank and in hand**

Cash at bank and in hand represents such financial statements and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

**Fund accounting**

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Designated funds represent those monies set aside from unrestricted funds by the trustees for a specific purpose.

**Leased assets**

Rentals applicable to operating leases where substantially all of the benefits and risks remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

**Pension costs**

Contributions in respect of defined contribution pension schemes are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 3. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

**1 Donations and other financial support**

	Un-restricted funds £	Restricted funds £	2023 Total funds £
Donations received:			
. Bar Council <sup>1</sup>	67,400	—	<b>67,400</b>
. Inns of Court	80,000	—	<b>80,000</b>
. Linklaters LLP	25,000	25,000	<b>50,000</b>
. Individuals	40,636	—	<b>40,636</b>
. City Bridge Trust	19,750	—	<b>19,750</b>
. Essex Community	—	5,000	<b>5,000</b>
. Access to Justice	12,196	—	<b>12,196</b>
. Trust for London	—	24,500	<b>24,500</b>
Employment Lawyers Association	20,000	—	<b>20,000</b>
London Legal Support Trust	29,615	—	<b>29,615</b>
Individuals' sponsored activities	19,274	—	<b>19,274</b>
Income received under standing order from individuals and sets of chambers	48,134	—	<b>48,134</b>
Inns of Court and the Bar Educational Trust	20,000	—	<b>20,000</b>
Others	4,565	—	<b>4,565</b>
Total donations	386,570	54,500	<b>441,070</b>
Gifts in Kind	2,636	—	<b>2,636</b>
<b>2023 Total funds</b>	<b>389,206</b>	<b>54,500</b>	<b>443,706</b>

	Un-restricted funds £	Restricted funds £	Period from 1 August 2022 to 31 December 2022 Total funds £
Donations received:			
. Bar Council <sup>1</sup>	32,400	—	32,400
. Inns of Court	40,000	—	40,000
. Linklaters LLP	25,000	—	25,000
. Individuals	9,517	—	9,517
. City Bridge Trust	1,167	—	1,167
. Essex Community	—	6,513	6,513
Employment Lawyers Association	20,000	—	20,000
London Legal Support Trust	25,339	—	25,339
Individuals' sponsored activities	6,815	—	6,815
Income received under standing order from individuals and sets of chambers	6,091	—	6,091
Others	193	—	193
Total donations	166,522	6,513	173,035
Gifts in Kind	1,593	—	1,593
<b>2022 Total funds</b>	<b>168,115</b>	<b>6,513</b>	<b>174,628</b>

<sup>1</sup>The Chair of the General Council of the Bar (Bar Council) appoints at least one of the Trustees of FRU.

**2 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	<b>2023 £</b>
Training of potential volunteers	29,390	—	<b>29,390</b>
Subscriptions from referral agencies	6,350	—	<b>6,350</b>
Payments by Law Schools ('FRU option')	17,250	—	<b>17,250</b>
<b>2023 Total funds</b>	<b>52,990</b>	<b>—</b>	<b>52,990</b>

	Unrestricted funds £	Restricted funds £	<i>Period from 1 August 2022 to 31 December 2022 £</i>
<i>Training of potential volunteers</i>	<i>16,250</i>	<i>—</i>	<i>16,250</i>
<i>Subscriptions from referral agencies</i>	<i>550</i>	<i>—</i>	<i>550</i>
<i>Payments by Law Schools ('FRU option')</i>	<i>15,000</i>	<i>—</i>	<i>15,000</i>
<i>2022 Total funds</i>	<i>31,800</i>	<i>—</i>	<i>31,800</i>

Notes to the financial statements Year ended 31 December 2023

3 Expenditure

	Cost of raising funds				Legal representation		Governance		Period from 1 August 2022 to 31 December 2022 Total £	
	Un-restricted £	Restricted £	Un-restricted £	Restricted £	Un-restricted £	Restricted £	Total Un-restricted £	Total Restricted £		
Fundraising costs	2,808	—	—	—	—	—	2,808	—	2,808	767
Staff costs										
· Wages and salaries	11,835	—	268,668	12,947	4,736	—	285,239	12,947	298,186	111,332
· Social security costs	1,335	—	23,800	4,837	540	—	25,675	4,837	30,512	11,314
· Pension costs	2,247	—	15,895	716	2,460	—	20,602	716	21,318	7,964
	15,417	—	308,363	18,500	7,736	—	331,516	18,500	350,016	130,610
General expenditure										
· Depreciation	236	—	843	1,552	—	—	1,079	1,552	2,631	960
· Premises	629	—	77,011	—	—	—	77,640	—	77,640	28,270
· Office running	1,757	—	42,694	—	—	—	44,451	—	44,451	18,868
· Library	—	—	744	—	—	—	744	—	744	1,992
· Other	796	—	2,605	—	—	—	3,401	—	3,401	701
	3,418	—	123,897	1,552	—	—	127,315	1,552	128,867	50,791
Auditor's remuneration										
· Current year audit fee	—	—	—	—	—	15,600	—	15,600	15,600	15,000
· Prior year audit fee	—	—	—	—	—	7,848	—	7,848	7,848	7,687
	—	—	—	—	—	23,448	—	23,448	23,448	22,687
Total	—	—	7,736	23,448	(7,736)	(23,448)	—	—	—	—
Allocation of governance costs	21,643	—	439,996	43,500	—	—	461,639	43,500	505,139	204,855
<b>2023 Total funds</b>										

Notes to the financial statements Year ended 31 December 2023

3 Expenditure (continued)

	Cost of raising funds		Legal representation		Governance		Period from 1 August 2022 to 31 December 2022 Total £
	Un-restricted £	Restricted £	Un-restricted £	Restricted £	Un-restricted £	Restricted £	
<b>Fundraising costs</b>	767	—	—	—	—	—	767
<b>Staff costs</b>							
. Wages and salaries	4,430	—	100,571	4,558	1,773	—	111,332
. Social security costs	500	—	8,909	1,703	202	—	11,314
. Pension costs	841	—	5,950	252	921	—	7,964
	5,771	—	115,430	6,513	2,896	—	130,610
<b>General expenditure</b>							
. Depreciation	86	—	874	—	—	—	960
. Premises	229	—	28,041	—	—	—	28,270
. Office running	746	—	18,122	—	—	—	18,868
. Library	—	—	533	1,459	—	—	1,992
. Legal	—	—	—	—	—	—	—
. Other	164	—	537	—	—	—	701
	1,225	—	48,107	1,459	—	—	50,791
<b>Auditor's remuneration</b>							
. Current year audit fee	—	—	—	—	15,000	—	15,000
. Prior year audit fee	—	—	—	—	7,687	—	7,687
	—	—	—	—	22,687	—	22,687
<b>Total</b>							
Allocation of governance costs	—	—	25,583	—	(25,583)	—	—
2022 Total funds	7,763	—	189,120	7,972	—	196,883	204,855

#### 4 Staff costs and remuneration of trustees and key management personnel

One employee earned £60,000 or more (including benefits) during the year (2022 – no employees), this included pension contributions of £1,802 (2022 – £nil). The average number of employees was 9 (2022 – 9). No trustee received any remuneration or expenses in respect of their services as a trustee during the period. No trustee had any beneficial interest in any contract with the charity during the period.

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees and the Chief Executive. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the period was £63,273 (2022: £24,448).

#### 5 Net (expenditure) income

This is stated after charging:

	2023 £	2022 £
Staff costs	350,016	130,610
Operating lease rentals	45,660	21,415
Auditor's remuneration (including VAT)		
· Current year audit fee	15,600	15,000
· Prior year audit fee	—	7,687
Depreciation	2,631	960

#### 6 Taxation

The Free Representation Unit is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities as this falls within the various exemptions available to registered charities. FRU is not registered for VAT.

#### 7 Tangible fixed assets

	Leasehold improve- ments £	Computer equipment and software £	Office equipment £	Total £
<b>Cost</b>				
At 1 January 2023	4,583	2,430	1,011	8,024
Additions	—	2,775	—	2,775
At 31 December 2023	4,583	5,205	1,011	10,799
<b>Depreciation</b>				
At 1 January 2023	521	334	105	960
Charge for period	1,250	1,154	227	2,631
At 31 December 2023	1,771	1,488	332	3,591
<b>Net book values</b>				
At 31 December 2023	2,812	3,717	679	7,208
At 31 December 2022	4,062	2,096	906	7,064

## 8 Debtors

	<b>2023 Total funds £</b>	2022 Total funds £
Accrued income	<b>40,329</b>	4,786
Prepayments	<b>7,660</b>	5,613
	<b>47,989</b>	10,399

## 9 Creditors, accruals and deferred income

	<b>2023 Total funds £</b>	2022 Total funds £
Other creditors	<b>994</b>	108
Accruals	<b>41,727</b>	33,992
Deferred income	<b>9,625</b>	12,562
	<b>52,346</b>	46,663

## 10 Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Staff fund	—	29,500	(18,500)	<b>11,000</b>
Linklater fund	—	25,000	(25,000)	—
	—	54,500	(43,500)	<b>11,000</b>

	At 1 August 2022 £	Transfer from FRU Association £	Income £	Expenditure £	At 31 December 2022 £
Staff fund	—	—	6,513	(6,513)	—
Matrix Chambers	—	1,459	—	(1,459)	—
	—	1,459	6,513	(7,972)	—

## 11 Designated funds

	At 1 January 2023 £	Designated £	Utilised £	At 31 December 2023 £
Fixed asset fund	7,064	2,775	(2,631)	<b>7,208</b>

	At 1 August 2022 £	Transfer from FRU Association £	Designated £	Utilised £	At 31 December 2022 £
Fixed asset fund	—	8,024	—	(960)	7,064

### 11 Designated funds (continued)

The fixed asset fund represent the net book value of the charity's unrestricted fixed assets as at 31 December 2023 and has been created to reflect the trustees' belief that these assets are not readily expendable by the charity.

### 12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	<b>2023 Total funds £</b>
<b>Fund balances at 31 December 2023 are represented by:</b>			
Fixed assets	7,208	—	<b>7,208</b>
Debtors and cash at bank	197,025	11,000	<b>208,025</b>
Creditors, accruals and deferred income	(52,346)	—	<b>(52,346)</b>
<b>Total funds</b>	<b>151,887</b>	<b>11,000</b>	<b>162,887</b>
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2022 Total funds £</i>
<i>Fund balances at 31 December 2022 are represented by:</i>			
<i>Fixed assets</i>	<i>7,064</i>	<i>—</i>	<i>7,064</i>
<i>Debtors and cash at bank</i>	<i>210,914</i>	<i>—</i>	<i>210,914</i>
<i>Creditors, accruals and deferred income</i>	<i>(46,662)</i>	<i>—</i>	<i>(46,662)</i>
<i>Total funds</i>	<i>171,316</i>	<i>—</i>	<i>171,316</i>

### 13 Commitments

#### **Lease commitments – operating leases**

The charity had the following future minimum commitments under non-cancellable operating leases as follows.

<i>Leasehold premises</i>	<b>2023 £</b>	2022 £
Payments which fall due:		
. Within one year	<b>73,355</b>	73,355
. After one year but within five years	<b>271,226</b>	278,921
. Greater than five years	<b>131,320</b>	196,980
	<b>475,901</b>	549,256

### 14 Related party transactions

During the year the charity received £nil donations from trustees (2022: £nil). The transfer of assets and liabilities in the prior year from the FRU Association to the FRU incorporated entity is a related party transaction due to the trustees of both entities being in common. £67,400 of total donations were received from the Bar Council in the year, (2022 – £32,400) The chair of the Bar Council is responsible for appointing at least one of the Charity's Trustees.

**15 Post balance sheet events**

There are no significant post balance sheet events to report for the charity.

**16 Transfer from unincorporated entity**

On 31 July 2022, all assets and activities of Free Representation Unit (unincorporated association) were transferred to Free Representation Unit (incorporated). As this is the second reporting period for Free Representation Unit (incorporated) to have financial activity, the balance sheet as at the transfer date has been shown here for comparison purposes:

	31 July 2022 £	31 July 2022 £
<i>Fixed assets</i>		
<i>Tangible assets</i>		8,024
<i>Current assets</i>		
<i>Prepayments and accrued income</i>	107,560	
<i>Cash at bank and in hand</i>	<u>112,265</u>	
<i>Current liabilities</i>		
<i>Creditors, accruals and deferred income</i>	<u>(58,106)</u>	
<i>Net current assets</i>		161,719
<i>Total net assets transferred</i>		<u>169,743</u>
<i>The funds of the charity:</i>		
<i>Restricted funds</i>	1,459	
<i>Unrestricted funds</i>		
<i>. Designated funds</i>	8,024	
<i>. General funds</i>	<u>160,260</u>	
<i>Total funds transferred</i>		<u>169,743</u>

## List of donors and financial supporters Year ended 31 December 2023

The following pages do not form part of the statutory financial statements.

### Individual Donors

Would any donor whose name is incorrectly shown or omitted, or who wishes to be anonymous in future years, please accept our apologies and correct our records by contacting our office manager, Sharon Sneddon; [office.manager@thefru.org.uk](mailto:office.manager@thefru.org.uk)

### Institutions

1 Crown Office Row	Linklaters LLP
5RB	London Legal Support Trust
11 King's Bench Walk	Serle Court Chambers
12 King's Bench Walk	South Square Chambers
39 Essex Chambers	Stand
One Essex Court	The Lawyer Awards
BP Match Funding for Ride London	Trust for London
Bryan Cave Leighton Paisner LLP	Access to Justice Foundation
Chancery Bar Association	<b>Individuals</b>
City Bridge Foundation	Adam Speker KC
City University	Adrian Beltrami KC
COMBAR	Adrian Hughes KC
Devereux Chambers	Sir Alan Wilkie
Drapers Charitable Fund	AL Myerson
Employment Lawyers Association	Alexander Silverleaf KC
Essex Community Foundation	Alexander Nissen KC
Ethos	Alison Firth
Garden Court Chambers	Alison Pople KC
Keating Chambers	Alistair G Perkins
Komputer Consultancy Services Ltd	Andrew Grantham KC

**List of donors and financial supporters** Year ended 31 December 2023

**Individuals** (continued)

Andrew Short KC	Daniel Toledano KC
Andrew Moran KC	Sir David Foxtan
Andrew Bartlett KC	David Lewis KC
Anneli Howard KC	DJ Richardson
Antony Zacaroli KC	Sir James Mellor
Ben Collins KC	Elizabeth H Ovey
Ben Quiney KC	Elizabeth Weaver
Benjamin Strong KC	F Pirie
Sir Brian Langstaff	Fergus Randolph KC
C Wood	Fionnuala McCredie KC
HHJ Murfitt	GM Huston
Caroline Hutton	Grant Lazarus
Caroline Shea KC	Guy Roots KC
Charles Manzoni KC	Harold Baker
HHJ Charles Welchman	HC Tayler
Charles Samek KC	Dame Heather Williams
Clare Robertson	Henry Turcan
Clive Tulloch	Henry Witcomb KC
Conor Quigley KC	HM Boggis-Rolfe
D Lewis	JA Orford
HHJ David Pitman	James Cutress KC
Daniel Barnett	James Goudie KC
Daniel Margolin KC	James Leabeater KC
Daniel Beard KC	James Ramsden KC

**List of donors and financial supporters** Year ended 31 December 2023

**Individuals** (continued)

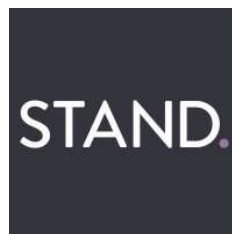
Jason Evans-Tovey	HHJ Nicholas Heathcote Williams KC
Jeremy Russell KC	Nicholas Le Poidevin KC
Jeremy Nicholson KC	Nicholas Leviseur
Joanna Heal	Nicholas Vineall KC
John Crosfill	Nigel Giffin KC
John Litton KC	Nigel Tozzi KC
John McCaughran KC	PAB Jackson
Jonathan Davies-Jones KC	Patricia Hitchcock KC
JS Wiggs	Patrick Milmo KC
Julia Dias KC	Paul Stanley KC
Julian Matthews	Penelope Madden KC
Dame Kate Thirlwall	Peter Andrews
Dame Kelyn Darwin	Peter Carter KC
Kieran Coonan KC	Peter Rees KC
KS Bishop	Philip Edey KC
L & G Hinton	PL Baxendale KC
Lionel Persey KC	Sir Peter Gibson
Martin Ford Young	Poonam Melwani KC
Mathew Purchase KC	PR Cowell
Michael Douglas KC	Richard Booth KC
Michael Tappin KC	Richard Coleman KC
ML Brent	Richard Jory KC
Neil Hext KC	HHJ McGregor-Johnson
Dame Nerys Jefford	RM Planters

**List of donors and financial supporters** Year ended 31 December 2023

**Individuals** (continued)

Robert Clay	Tom Smith KC
Robert Evans	Tom Weisselberg KC
Robert Thomas KC	Vernon Flynn KC
Robin Allen KC	Victoria Wakefield KC
Sir Robin Jacob	Victoria Windle KC
RVME Behar	
Samantha Hillas KC	
Serena Cheng KC	
Simon Goldberg KC	
Simon Thorley KC	
Simon Salzedo KC	
Sir Jeremy Johnson	
Solomon Ijegede	
Stephanie Barwise KC	
Stephen Shay	
Sir Stephen Irwin	
Stephen Kenny KC	
Stephen Kramer KC	
Theodore Huckle KC	
Sir Thomas Leech	
Thomas Dumont KC	
Thomas Weitzman KC	
Thomas Kark KC	
Tom Montagu-Smith KC	

Grateful thanks for the support from:



List of donors and financial supporters Year ended 31 December 2023



**FREE REPRESENTATION UNIT**

England & Wales - Charity number 1183592

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# Accounts

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**Free  
Representation  
Unit**

**Annual Report and Financial  
Statements**

Year to 31 December 2022

Charity Registration Number  
1183592  
Company Registration Number  
11732557

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The following page does not form part of the audited financial statements:

List of donors	30
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## Legal and administrative information

<b>Patrons</b>	The Rt Hon Lady Arden of Heswall The Rt Hon Lady Black of Derwent The Rt Hon Lord Clarke of Stone-cum-Ebony The Rt Hon Baroness Hallett The Rt Hon Lord Judge The Rt Hon Lord Phillips of Worth Matravers The Secret Barrister
<b>Trustees</b>	Sean Jones QC Michael Fealy QC Fenella Morris QC Alison Padfield QC
<b>Chief Executive and Company Secretary</b>	David Abbott
<b>Registered address</b>	10/11 Gray's Inn Square, Gray's Inn, London, WC1R 5JD
<b>Telephone</b>	020 7611 9555
<b>Website</b>	<a href="http://www.thefru.org.uk">www.thefru.org.uk</a>
<b>Charity registration number</b>	1183592
<b>Company Registration Number</b>	11732557
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Bankers</b>	Unity Trust Bank plc 9 Brindleyplace Birmingham B1 2HB

### **The start of a new era**

This is the first operational annual report of the Free Representation Unit in the form of the incorporated company registered with the Charity Commission as charity number 1183592 and with Companies House as Company Number 11732557. From 1 August 2022 we transferred all the assets and liabilities of the former FRU unincorporated association charity (registered with the Charity Commission as Charity Number 295952) (the 'FRU Association') to this entity, which has the same charitable purposes as the association.

Although this report covers the 12 months to 31 December 2022, due to this entity previously being dormant there was no activity from 1 January 2022 to 31 July 2022. The financial statements therefore cover a five-month period. The period prior to 31 July 2022 is covered by a separate annual report and financial statements for the former entity. The standard practice of showing financial performance for the previous year has not been adopted because this entity was dormant and the FRU Association performance is not comparable.

We made this change to our governance for the following reasons:

- ◆ To simplify our structures, which consisted of an annually elected management committee, and a board of trustees appointed by the Chair of the Bar Council. Having a single group of trustees makes the role and responsibilities clearer.
- ◆ To enable a wider range of people to be appointed as trustees, bringing more skills and experience to support our service. The trustees of the FRU Association were restricted to being only members of the Bar or judges.
- ◆ To provide greater protection for our trustees through the limitation of personal liability for any debts.

The fact that this change has taken place in the 50<sup>th</sup> year of FRU's life is a good way to underline our development into a modern fit for purpose organisation.

### **FRU's work**

Due to the short operating period being covered by this report, the reports on our activity will be in summary form. The period included the final easing of COVID-19 restrictions and the creation of a new hybrid operational model.

Our employment work remained steady during lockdown and afterwards. There are severe delays in listing cases, with waiting periods of two years not uncommon. This makes managing the delivery of our service difficult, because few volunteers have the capacity to remain with us for such lengthy periods. Volunteers have to hand over the baton of case preparation sometimes three or even four times. Whilst this ensures that the client is represented, it is disruptive and resource intensive for FRU staff to supervise.

The flow of social security cases has varied. There are many theories for this but little definitive evidence. During the latter part of the year, we developed a proposal to research the causes of a drop in referrals for social security representation. We did this in consultation with other agencies who offer a similar service, which have all experienced a similar reduction in requests. We are grateful to the Trust for London which subsequently agreed to fund this research, which will take place during 2023.

**FRU's work** (continued)

We have continued to achieve excellent results for our clients. For example, we analysed case outcome for a sample period between July – September 2022. During that period we achieved:

- ◆ Employment tribunal awards - £190,000
- ◆ Negotiated settlements – £89,000
- ◆ Social security tribunal awards - £435,000.

Therefore, in those three months alone we secured more than the annual cost of running our service for our clients. Each judgement or settlement secures income for our clients which is greatly needed during the cost-of-living crisis that we have all experienced.

During these five months we trained or retrained 536 people in employment and social security law.

Making organisational change is a challenge whilst managing the complexities of a charity like FRU and where resources are limited. We were delighted to get to the point in July where we could hold special meetings of the FRU Association and the limited company to formally agree the transfer of assets and liabilities between the two. The FRU Association is still an entity, and it will be formally wound up over the next 12 months. Thanks go to our advisers from Baker McKenzie and Dechert for ensuring that we met all our legal obligations and delivered a, mostly, smooth transition.

2022 marked 50 years since FRU was set up by a small number of law students. We were unable to mark this 50<sup>th</sup> anniversary with an extensive range of events due to our lack of capacity. We will mark the end of our celebrations with an event in National Pro Bono Week in 2023.

I was pleased to be invited to be the guest editor of the [autumn edition of Central London Lawyer](#), the magazine of the Westminster & Holborn Law Society, which focused on pro bono. Westminster & Holborn Law Society has over 10,000 members working in some of the largest and prestigious law firms in the UK. I took the opportunity to write about barriers to and motivation for undertaking pro bono legal activity, encouraging lawyers to see pro bono as useful to them as it is to their clients. The magazine also featured a piece by a recent secondee to FRU from Linklaters LLP. Scott Miller wrote about his experience at FRU and how it helped him in the next stage of his legal career.

**Supporters**

***The Bar Council***

As always the Bar Council is a vital supporter of our service, and we benefit from generous funding and a range of other practical support. We attended the annual Bar Council Pupillage Fair and led a session on the benefits of doing pro bono for those seeking pupillage, and the Bar Council and Young Bar conference.

Thanks go to Mark Fenhalls KC the Bar Council Chair during this reporting period and to the Bar Council Chief Executive Malcolm Cree CBE and all his colleagues.

## **Supporters (continued)**

### ***The Inns of Court***

All four Inns of Court support our work by providing grants and by promoting our activities with their student members. Together the Inns are our largest source of income and their support is invaluable. We are looking for ways to work more closely with the Inns in future to promote the value of pro bono to their members from the beginning of their legal careers.

## **Support from other organisations**

### ***Chambers***

Much of our support comes from barristers' chambers. We attract support from across the Bar and are very grateful both for the fundraising events in our name and for the regular contributions we receive. Many chambers complete the London Legal Walk and nominate FRU and Advocate to receive the proceeds, for which we are grateful. During this five month period we received donations from 5RB chambers, 39 Essex, 11 KBW and Devereux chambers.

### ***Grants from Charitable trusts***

Income from charitable trusts is important in terms of the size and regularity of grants.

We were in the third year of our five year grant programme from the City Bridge Trust which is associated with the Corporation of the City of London. Being able to count on guaranteed income for five years is a real benefit in planning our service. The Trust is a generous supporter, and offers access to non-financial help and opportunities in addition to the grant income.

We have a long-standing relationship with the Inns of Court & Bar Educational Trust (ICBET), whose charitable objectives to support the education of aspiring barristers aligns well with our own mission. ICBET's significant grant supports us to offer clinical legal education to aspiring barristers which increases their skills and prospects of securing pupillage.

We were very pleased to receive a new grant from the Essex Community Foundation to support our work in Essex. The grant supported the salary of a legal officer and ensured that we had the capacity to prioritise referrals from Essex and work with our eight referral agencies in Essex to encourage cases to be referred. We would like to build on this new relationship in the future.

### ***Linklaters LLP***

FRU has continued our excellent relationship with Linklaters, and we were delighted to once more host a Linklaters' trainee solicitor, Scott Miller, who represented clients and assisted with the wider work of the Unit for six months. In particular Scott worked on the legal team representing 15 claimants in a complex Employment Tribunal claim against multiple respondents. He wrote an illuminating [blog](#) about his time with FRU and we are very grateful to him for his skill and commitment.

We are very grateful to Ben Carroll who sits with our board of trustees and provides us valuable advice and support. Linklaters is also extremely generous in its financial support, being the largest donor among firms and chambers.

### **Support from other organisations** (continued)

#### ***Individuals***

As always, we benefit from the financial support of hundreds of individuals throughout the year. Thanks go to all those who ran, walked or cycled for FRU. We are grateful to Holly Stout, John Mehrzad KC, Aston Squires and Jonny Castle for completing the London Marathon in October 2022 to raise funds for FRU. Jose Almeida also completed the Ride London cycle event, cycling over 100 miles for FRU.

Aside from sponsored activities the most significant income from individuals comes through one-off or regular donations. Some members of the public donate after hearing about our work on social or other media. In conjunction with Advocate, we write to all those who are appointed as King's Counsel (KC) each year, inviting them to donate to Advocate and FRU as part of celebrating their professional advance. Each year several new KCs donate £500 to FRU and to Advocate, for which we are grateful. Special thanks must go to the dozens of people who set up regular donations by standing order. Having certainty of this income helps with financial planning and raises considerable sums. Support of this kind is crucial to maintaining and developing our service.

#### ***City University***

For many years we have had a successful partnership with the Law School at City University. City students are of course welcome to volunteer in the usual way, but they can also undertake FRU cases as part of their studies. We offer assessed clinical legal placements for students from City taking the Bar Vocational Studies course and those studying for the LLM. FRU legal officers train and supervise the students and provide a report to the university on their casework. Academic staff can also volunteer to take FRU cases to maintain their practical legal skills.

#### **Other support**

Our friends at the leading legal website The Lawyer again invited us to be the charity partner for the prestigious The Lawyer Awards earlier in 2022. This support continued throughout the year and in December the Lawyer published [an excellent article](#) about our secondment scheme with Linklaters LLP. We are hugely grateful for the support for our service demonstrated by The Lawyer since 2020.

For many years we have benefited from the support of the Employment Lawyers Association (ELA). ELA makes a generous annual donation. FRU supports the ELA ELIPS scheme which provides pro bono advice to litigants in person at the Employment Tribunal. Our volunteers attend the clinics to provide administrative support and to observe experienced employment law practitioners.

Thanks go to Michael Rubenstein, who kindly agreed to make FRU the charity partner for his '22 QCs on the Hot Employment Law Issues 2022 – 23' event.

Thanks go to our auditors, Buzzacott LLP for their professional and helpful advice.

**Other support** (continued)

FRU is indebted to the Attorneys General and Solicitors General (who included a former FRU volunteer) who served during this period for their role in the leadership of pro bono in the legal profession. We have also enjoyed the support and cooperation of many pro bono organisations, not least Advocate, Lawworks and other members of the Attorney General's pro bono organising committee. Many members of the legal profession have helped us in a variety of ways during the year, publicising our work, providing pro bono advice and support or helping with some of the more complex cases we receive.

They include:

- ◆ Joshua Yetman 7 Bedford Row
- ◆ Michael Reed
- ◆ Toby Brown South Square Chambers
- ◆ Tom de la Mare KC Blackstone Chambers
- ◆ Georgina Churchouse Littleton Chambers
- ◆ George Molyneaux Blackstone Chambers
- ◆ Georgie Rea Garden Court Chambers
- ◆ Jack Castle Henderson Chambers
- ◆ Matthew Jackson Albion Chambers
- ◆ Oliver Percy Garden Court Chambers

There are many people whose help is not always obvious, but without their help, our work would be more difficult. The efforts of chambers' clerks help to make so much happen behind the scenes. We are grateful also to the many Tribunal judges and the staff from HM Courts and Tribunals Service for their assistance, support and patience. But our greatest help comes from our very own volunteer representatives, who are professional, dedicated and loyal and who put in thousands of hours on their clients' cases. We simply would not exist without them.

**Staff**

None of the fantastic work of the Unit could have happened without the excellent work of the staff. We continue to give grateful thanks to the staff who were with us during the final period of the lockdown and the return to a new working model. We are grateful to their dedication and resilience.

It was pleasing to see that Helen Moizer, one of our Assistant Legal Officers, secured a pupillage at No. 18 Chambers in Southampton from September 2022.

We have been fortunate to retain 6-month placements of trainee solicitors from Linklaters LLP, and during this period Scott Miller made a significant contribution to our work in his relatively short time with us.

**Chief Executive's report** Year ended 31 December 2022

**Staff** (continued)


Our staff members during 2022 were:

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CEO	David Abbott
Principal Legal Officers	Emma Baldwin
	Emma Wilkinson
	Abou Kamara
Legal Officer	Helen Moizer
Assistant Legal Officers	Daniel Hallstrom
Office Manager	Sharon Sneddon
Admin Support Officer	Alice Wafer
Bookkeeper (part-time)	Bosede Babalola
Linklaters LLP secondee	Scott Miller

---

Finally, I would like to thank FRU's trustees Sean Jones KC, Michael Fealy KC, Alison Padfield KC and Fenella Morris KC for their support and guidance over the year. We are fortunate indeed that they have kindly agreed to become trustees of this our new legal entity.

Signed: 

Chief Executive Officer

Date: 18/12/2023

The trustees present their report together with the financial statements of The Free Representation Unit ("FRU" or "the Unit") for the year to 31 December 2022. This report has been prepared in accordance with Part 8 of the Charities Act 2011.

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 23 of the attached financial statements and comply with the Unit's constitution, the law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015.

## **OBJECTIVES AND ACTIVITIES**

### **What we do**

FRU provides free representation in Employment, Social Security and a small number of Criminal Injuries Compensation tribunals using trained volunteers. FRU's aims are to:

- ◆ provide advice and representation before tribunals for those who could not afford representation and for which legal aid is not available; and
- ◆ train and develop the skills of law students and graduates and lawyers at the start of their careers.

FRU is based in London and the majority of our cases are from the Greater London area. We are one of the largest single providers of free advocacy in the United Kingdom.

### **Applicants to the Tribunal**

Every year, thousands of people apply to have their case heard by Employment and Social Security Tribunals. These tribunals make decisions about matters that affect the very basic economic and social realities of the lives of often vulnerable people. Entitlement to benefits, decisions about fitness to work, protection from unfair treatment and remedies where an employee has faced discrimination are only a few of the matters these tribunals deal with.

Although the decisions these tribunals make can affect the economic and emotional health of the applicants, legal aid or other public funding is not available for representation. When they were established, tribunals were intended to be informal allowing claimants to represent themselves; the reality is most applicants do not understand the basic principles of the law relevant to their case and many would struggle to represent themselves.

### **FRU Volunteers**

FRU was founded in 1972 by Bar Students who wanted to provide aspiring lawyers with real experience of advocacy and who wanted vulnerable claimants to have free representation. 50 years on, FRU provides up to 600 training places annually for potential volunteers who are law students and graduates and junior lawyers from both branches of the profession, who gain valuable experience of client handling, case management and advocacy in a real court.

## **OBJECTIVES AND ACTIVITIES** (continued)

### **Public benefit**

FRU is such a successful project because it provides a benefit for all concerned: the applicant has representation; the representative gains vital experience of advocacy; and the tribunal is assisted by the applicant being represented.

- ◆ Clients who cannot afford a lawyer benefit financially when they win their cases.
- ◆ Clients benefit from having their case professionally presented. Tribunal judges tell us that clients' cases are improved by being presented by a FRU volunteer.
- ◆ Respondents benefit if the opposing party is represented as the issues are likely to be more clearly presented.
- ◆ Hearings run more smoothly and effectively when the claimant is represented.
- ◆ Volunteers receive training and acquire experience that is focused and relevant.
- ◆ The reputation of the justice system is enhanced as a result.

The trustees are of the view that we provide a public benefit on each of the ways set out under 'What we do' and that, having regard to the Charity Commission's guidance, the Unit provides a public benefit.

## **ACHIEVEMENTS AND PERFORMANCE**

FRU's core activity is the provision of free representation in tribunal hearings. The trustees would like to thank the staff for their hard-work, dedication and adaptability.

FRU was again able to continue representing clients and training aspiring lawyers throughout the period. We have adapted our model to support our volunteers and to represent clients remotely. We note the sums secured for our clients outlined above in the Chief Executive's report. Our organisation is very cost effective, and it is possible that each year we obtain up to four times our running costs in tribunal awards and negotiated settlements. Our clients clearly benefit from having that income and securing their rights, so do our volunteers who develop their legal skills, the justice system benefits from reducing the number of litigants in person and so does wider society through support for the rule of law.

## **FINANCIAL REVIEW**

### **Results for the period**

Income for the period was £206,428. Expenditure totalled £204,855. This results in surplus position of £1,573. There was also a transfer from the unincorporated entity of £169,743.

## **FINANCIAL REVIEW** (continued)

### **Results for the period** (continued)

We are finding it harder to raise the funds required to maintain our service post pandemic. Applications for grants from trusts are frequently oversubscribed and we receive the message that we met the criteria but there were insufficient funds available to meet all eligible bids. During this period fundraising events were gradually moving towards being re-established but still not able to function at the same level. For example, income from the annual London Legal Walk was down by several thousands of pounds from what it had been before the pandemic. We will explore new funding sources, maximise income from existing sources and minimise all discretionary expenditure.

In this environment it is all the more important that we celebrate and value those who support us so generously. We particularly thank Dr Catrin Griffiths, editor of The Lawyer magazine for appointing FRU as the charity partner for The Lawyer awards again in 2022.

### **Reserves policy and financial position**

It is the policy of the trustees to ensure that the organisation maintains adequate free reserves to meet its charitable obligations while maintaining adequate reserves to allow operations to continue if there is a short term downturn in income or increase in expenditure. The trustees consider that it would take three to six months to identify a material change of this nature and to find the necessary funds or adjust expenditure, and that therefore reserves of at least three months expenditure are necessary. This equates to approximately £120,000.

The balance sheet shows £171,316 reserves.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT**

### **Organisation**

The Free Representation Unit is a company limited by guarantee, registered with the Charity Commission, Companies House and HMRC. It is governed by articles of association adopted on 08 October 2018. The assets of the Unit are owned by the company. Under the Articles of Association, the current trustees are designated as the first trustees. We will be recruiting an additional number of appointed trustees and up to three trustees will be elected from the Active Members of FRU, who comprise volunteers who have recently taken a case or who have otherwise contributed to the management of the organisation.

The assets of the FRU unincorporated association were transferred to this entity from 01 August 2022. We would like to express our thanks to our pro bono legal advisers from Dechert LLP and Baker McKenzie LLP who assisted us with this process.

### **Key management personnel**

The trustees consider that they together with the Chief Executive comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

The salary of the Chief Executive is set by the trustees, who ensure that it is broadly in line with comparable roles.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

### **Risk management**

The Trustee Board regularly considers the major risks to which the Unit is exposed, prioritises those risks, reviews the extent to which they are and can be managed and, in the light of that work, considers what further management actions are required. The trustees oversee this work.

The key risks to the organisation are changes that reduce the flow of referrals, volunteers or income. These risks can be generated by changes in government policy or through FRU's inability to meet client, referral agency or volunteer expectations.

Changes in policy and tribunal procedures can impact on the number of cases the charity receives in the office. If there are not sufficient cases the charity is unable to satisfy the number of volunteers it recruits. To recruit fewer volunteers impacts on the charity's income from training.

To mitigate these risks the charity undertakes a range of actions including regularly reviewing trends in the number, type and source of referrals, reviewing other areas of law and legal representation which could be taken on, reviewing channels for referrals, gathering information about stakeholder satisfaction, ensuring that all expenditure provides value for money and identifying ways of working that meet need and provide assurance to funders that FRU is efficient and effective. An example of this risk mitigation is the identification of changes to the number of social security tribunal cases referred to FRU for representation. The understandable reduction during the height of the COVID-19 pandemic has been followed by a slow increase that has not seen a return to previous levels. Because the reasons for this are unclear we have secured funding for a research project. This will identify the underlying causes but also enable us to identify whether there are any barriers to referrals we can remove and even whether we may need to identify other priority legal areas to develop into to meet our charitable objectives.

We will collaborate with partner organisations in legal education, such as City University, and in pro bono legal services such as Advocate to maximise funding opportunities and create seamless transmission of cases and/or volunteers between appropriate agencies.

We believe that this package of measures places FRU in a strong position to maintain our service over the next 12 months and beyond.

### **Trustees**

The following trustees (who are the directors of the company for the purposes of company law) were in office at the date of approval of the financial statements and served throughout the year ended 31 December 2022.

#### **Trustee**

---

Michael Fealy KC

Sean Jones KC

Fenella Morris KC

Alison Padfield KC

---

The Chair of the General Council of the Bar (Bar Council) appointed Alison Padfield KC as a trustee under the terms of clause 26.3 of the Articles of Association.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

### **Trustees** (continued)

The Unit's patrons lend their support where it is helpful. They have no role in the governance or management of the Unit.

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Each of the trustees confirms that:

- ◆ So far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- ◆ The trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

**Trustees' report** Year ended 31 December 2022

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

Signed on behalf of the trustees: Michael Fealy KC  
Michael Fealy KC (Dec 18, 2023 15:09 GMT)

Date: 18/12/2023

## **Independent auditor's report to the trustees of the Free Representation Unit**

### **Opinion**

We have audited the financial statements of Free Representation Unit (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the financial statements. 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 charity's affairs as at 31 December 2022 and of 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 charity 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 the charity'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

**Other information** (continued)

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- ◆ the information given in the trustees' report, which is the directors' report for the purposes of company law, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is the directors' report for the purposes of company law, including the strategic report, has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

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

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees 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.

**Responsibilities of trustees (continued)**

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

***How the audit was considered capable of detecting irregularities including fraud***

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the Senior Statutory Auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we identified the laws and regulations applicable to the charity through discussions with management and from our knowledge and experience;
- ◆ we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, and
- ◆ we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

**Auditor's responsibilities for the audit of the financial statements** (continued)

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected financial relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ agreeing financial statement disclosures to underlying supporting documentation;
- ◆ reading the minutes of meetings of trustees; and
- ◆ enquiring of management as to actual and potential litigation and claims.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

**Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Worsey (Senior Statutory Auditor)  
For and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

**Statement of Financial Activities** Year ended 31 December 2022

	Notes	Un-restricted funds £	Restricted funds £	2022 Total funds £	Un-restricted funds £	Restricted funds £	2021 Total funds £
<b>Income from:</b>							
Donations	1	168,115	6,513	174,628	—	—	—
Charitable activities							
. Legal representation of those in need	2	31,800	—	31,800	—	—	—
<b>Total income</b>		<b>199,915</b>	<b>6,513</b>	<b>206,428</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditure on:</b>							
Raising funds							
. Raising donations	4	7,763	—	7,763	—	—	—
Charitable activities							
. Legal representation of those in need	4	189,120	7,972	197,092	—	—	—
<b>Total expenditure</b>		<b>196,883</b>	<b>7,972</b>	<b>204,855</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net income (expenditure) before transfers</b>		<b>3,032</b>	<b>(1,459)</b>	<b>1,573</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Transfer from Unincorporated entity</b>	3	<b>168,284</b>	<b>1,459</b>	<b>169,743</b>	<b>—</b>	<b>—</b>	<b>—</b>
Net movement in funds		171,316	—	171,316	—	—	—
<b>Reconciliation of funds:</b>							
<b>Fund balances brought forward</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Fund balances carried forward</b>		<b>171,316</b>	<b>—</b>	<b>171,316</b>	<b>—</b>	<b>—</b>	<b>—</b>

All recognised gains and losses are included in the above statement of financial activities.

**Balance Sheet** Year ended 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<b>Fixed assets</b>					
Tangible assets	8		7,064		—
<b>Current assets</b>					
Debtors	9	10,399		—	
Cash at bank and in hand		200,515		—	
		<u>210,914</u>			
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	10	(46,662)		—	
			164,252		—
<b>Net current assets</b>					
<b>Total net assets</b>					
			<u>171,316</u>		<u>—</u>
<b>The funds of the charity:</b>					
Restricted funds	11		—		—
Unrestricted funds					
. Designated funds	12	7,064		—	
. General funds		164,252		—	
			171,316		—
			<u>171,316</u>		<u>—</u>

Approved by the trustees

and signed on their behalf by:

Michael Fealy KC  
Michael Fealy KC (Dec 18, 2023 15:09 GMT)

Date: 18/12/2023

## **Principal accounting policies** Year ended 31 December 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

### **Basis of preparation**

These financial statements have been prepared for the year ended 31 December 2022.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Companies Act 2006 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

### **Critical accounting estimates and areas of judgement**

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- estimating the useful economic life of tangible fixed assets; and
- the basis on which the support costs are allocated across the various categories of charitable expenditure.

### **Assessment of going concern**

With effect from 1 August 2022, the activities, assets and liabilities of The Free Representation Unit unincorporated association (the 'FRU Association') were transferred as a going concern into the Company Limited by Guarantee, The Free Representation Unit (Charity Registration Number: 1183592 Registered Company Number 11732557). The transfer was in accordance with a resolution of the trustees of both bodies and with a legal deed of transfer. The trustees are of the opinion that the Company will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the financial statements are detailed above.

### **Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably, and it is probable that the income will be received.

Income comprises donations, fees from the training of volunteers, subscriptions from referral agencies and investment income.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Donated services and facilities provided to the charity are recognised in the period when it is probable that the economic benefits will flow to the charity, provided they can be measured reliably. This is normally when the service is provided/the facilities are used by the charity. An equivalent amount is included as expenditure.

Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain facilities or services of equivalent economic benefit on the open market.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Fees from the training of volunteers are recognised once the course has been provided. Subscriptions from referral agencies are received for a 12-month period and are recognised over that period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **Expenditure recognition**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes staff costs associated with fundraising, and an allocation of support costs.

**Expenditure recognition** (continued)

- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include direct and support costs, including governance costs.

All expenditure is stated inclusive of irrecoverable VAT.

**Allocation of support and governance costs**

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs form part of the costs of the charitable activity.

**Cash flow**

The financial statements do not include a statement of cash flow because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 102.

**Tangible fixed assets**

All assets costing more than £100 are capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its useful life:

- |                          |   |
|--------------------------|---|
| ◆ Leasehold improvements | On a straight line basis over the life of the lease |
| ◆ Office equipment       | 25% on a reducing balance basis                     |
| ◆ Computer equipment     | 33% on a reducing balance basis                     |
| ◆ Computer software      | 33% on a straight line basis                        |

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

## **Principal accounting policies** Year ended 31 December 2022

### **Cash at bank and in hand**

Cash at bank and in hand represents such financial statements and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

### **Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

### **Fund accounting**

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Designated funds represent those monies set aside from unrestricted funds by the trustees for a specific purpose.

### **Leased assets**

Rentals applicable to operating leases where substantially all of the benefits and risks remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

### **Pension costs**

Contributions in respect of defined contribution pension schemes are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 4. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

## 1 Donations and other financial support

	Un- restricted funds £	Restricted funds £	<b>2022 Total funds £</b>
Donations received:			
. Bar Council <sup>1</sup>	32,400	—	<b>32,400</b>
. Inns of Court	40,000	—	<b>40,000</b>
. Linklaters LLP	25,000	—	<b>25,000</b>
. Individuals	9,517	—	<b>9,517</b>
. City Bridge Trust	1,167	—	<b>1,167</b>
. Essex Community	—	6,513	<b>6,513</b>
Employment Lawyers Association	20,000	—	<b>20,000</b>
London Legal Support Trust	25,339	—	<b>25,339</b>
Individuals' sponsored activities	6,815	—	<b>6,815</b>
Income received under standing order from individuals and sets of chambers	6,091	—	<b>6,091</b>
Others	193	—	<b>193</b>
<b>Total donations</b>	<b>166,522</b>	<b>6,513</b>	<b>173,035</b>
Gifts in Kind	1,593	—	<b>1,593</b>
<b>2022 Total funds</b>	<b>168,115</b>	<b>6,513</b>	<b>174,628</b>

The Chairman of the General Council of the Bar (Bar Council) appoints one of the trustees of FRU.

## 2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	<b>2022 £</b>
Training of potential volunteers	16,250	—	<b>16,250</b>
Subscriptions from referral agencies	550	—	<b>550</b>
Payments by Law Schools ('FRU option')	15,000	—	<b>15,000</b>
<b>2022 Total funds</b>	<b>31,800</b>	<b>—</b>	<b>31,800</b>

**3 Transfer from unincorporated entity**

As stated in the Trustee's report, on 31 July 2022, all assets and activities of Free Representation Unit (unincorporated association) were transferred to Free Representation Unit (incorporated). As this is the first reporting period for Free Representation Unit (incorporated) to have financial activity, the balance sheet as at the transfer date has been shown here for comparison purposes:

	31 July 2022 £	31 July 2022 £
<i>Fixed assets</i>		
<i>Tangible assets</i>		8,024
<i>Current assets</i>		
<i>Prepayments and accrued income</i>	107,560	
<i>Cash at bank and in hand</i>	<u>112,265</u>	
<i>Current liabilities</i>		
<i>Creditors, accruals and deferred income</i>	<u>(58,106)</u>	
<i>Net current assets</i>		161,719
<i>Total net assets transferred</i>		<u>169,743</u>
<i>The funds of the charity:</i>		
<i>Restricted funds</i>	1,459	
<i>Unrestricted funds</i>		
<i>. Designated funds</i>	8,024	
<i>. General funds</i>	<u>160,260</u>	
<i>Total funds transferred</i>		<u>169,743</u>

Notes to the financial statements Year ended 31 December 2022

4 Expenditure

	Cost of raising funds		Legal representation		Governance		Total Un-restricted £	Total Restricted £	2022 Total £	2021 Total £
	Un-restricted £	Restricted £	Un-restricted £	Restricted £	Un-restricted £	Restricted £				
Fundraising costs	767	—	—	—	—	—	767	—	767	—
Staff costs										
. Wages and salaries	4,430	—	100,571	4,558	1,773	—	106,774	4,558	111,332	—
. Social security costs	500	—	8,909	1,703	202	—	9,611	1,703	11,314	—
. Pension costs	841	—	5,950	252	921	—	7,712	252	7,964	—
	5,771	—	115,430	6,513	2,896	—	124,097	6,513	130,610	—
General expenditure										
. Depreciation	86	—	874	—	—	—	960	—	960	—
. Premises	229	—	28,041	—	—	—	28,270	—	28,270	—
. Office running	746	—	18,122	—	—	—	18,868	—	18,868	—
. Library	—	—	533	1,459	—	—	533	1,459	1,992	—
. Legal	—	—	—	—	—	—	—	—	—	—
. Other	164	—	537	—	—	—	701	—	701	—
	1,225	—	48,107	1,459	—	—	49,332	1,459	50,791	—
Auditor's remuneration										
. Current year audit fee	—	—	—	—	15,000	—	15,000	—	15,000	—
. Prior year audit fee	—	—	—	—	7,687	—	7,687	—	7,687	—
	—	—	—	—	22,687	—	22,687	—	22,687	—
Total										
Allocation of governance costs	—	—	25,583	—	(25,583)	—	—	—	—	—
<b>2022 Total funds</b>	<b>7,763</b>	<b>—</b>	<b>189,120</b>	<b>7,972</b>	<b>—</b>	<b>—</b>	<b>196,883</b>	<b>7,972</b>	<b>204,855</b>	<b>—</b>

## 5 Staff costs and remuneration of trustees and key management personnel

No employee earned £60,000 or more (including benefits) during the year. The average number of employees was 9. No trustee received any remuneration or expenses in respect of their services as a trustee during the period. No trustee had any beneficial interest in any contract with the charity during the period.

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees and the Chief Executive. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the period was £24,448.

## 6 Net income (expenditure)

This is stated after charging:

	2022 £	2021 £
Staff costs	130,610	—
Operating lease rentals	21,415	—
Auditor's remuneration		
· Current year audit fee	15,000	—
· Prior year audit fee	7,687	—
Depreciation	960	—

## 7 Taxation

The Free Representation Unit is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities as this falls within the various exemptions available to registered charities. FRU is not registered for VAT.

## 8 Tangible fixed assets

	Leasehold improve- ments £	Computer equipment and software £	Office equipment £	Total £
<b>Cost</b>				
At 1 January 2022	—	—	—	—
Transfer from the FRU Association	4,583	2,430	1,011	8,024
At 31 December 2022	4,583	2,430	1,011	8,024
<b>Depreciation</b>				
At 1 January 2022	—	—	—	—
Charge for period	521	334	105	960
At 31 December 2022	521	334	105	960
<b>Net book values</b>				
At 31 December 2022	4,062	2,096	906	7,064
At 31 December 2021	—	—	—	—

**9 Debtors**

	<b>2022 Total funds £</b>	2021 Total funds £
Accrued income	4,786	—
Prepayments	5,613	—
	<b>10,399</b>	<b>—</b>

**10 Creditors, accruals and deferred income**

	<b>2022 Total funds £</b>	2021 Total funds £
Other creditors	108	—
Accruals	33,992	—
Deferred income	12,562	—
	<b>46,663</b>	<b>—</b>

**11 Restricted funds**

	At 1 January 2022 £	Transfer from FRU Association £	Income £	Expenditure £	At 30 September 2022 £
Staff fund	—	—	6,513	(6,513)	—
Matrix Chambers	—	1,459	—	(1,459)	—
	—	1,459	6,513	(7,972)	—

**12 Designated funds**

	At 1 January 2022 £	Transfer from FRU Association £	Income £	Expenditure £	At 30 September 2022 £
Fixed asset fund	—	8,024	—	(960)	7,064

The fixed asset fund represent the net book value of the charity's unrestricted fixed assets as at 31 December 2022 and has been created to reflect the trustees' belief that these assets are not readily expendable by the charity.

### 13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Fund balances at 31 December 2022 are represented by:</b>				
Fixed assets	7,064	—	<b>7,064</b>	—
Debtors and cash at bank	210,914	—	<b>210,914</b>	—
Creditors, accruals and deferred income	(46,662)	—	<b>(46,662)</b>	—
<b>Total funds</b>	<b>171,316</b>	<b>—</b>	<b>171,316</b>	<b>—</b>

### 14 Commitments

#### *Lease commitments – operating leases*

The charity had the following future minimum commitments under non-cancellable operating leases as follows.

<i>Leasehold premises</i>	2022 £	2021 £
Payments which fall due:		
. Within one year	<b>65,660</b>	—
. After one year but within five years	<b>147,735</b>	—

### 15 Related party transactions

During the period the charity received £nil donations from trustees (2021: £nil). The transfer of assets and liabilities from the FRU Association to the FRU incorporated entity is a related party transaction due to the trustees of both entities being in common.

### 16 Post balance sheet events

There are no significant post balance sheet events to report for this charity.

## List of donors and financial supporters Year ended 31 December 2022

The following pages do not form part of the statutory financial statements.

### Individual Donors

Note that some of our records are incomplete or not up to date. Would any donor whose name is incorrectly shown or omitted, or who wishes to be anonymous in future years, please accept our apologies and correct our records by contacting our office manager, Sharon Sneddon; [office.manager@thefru.org.uk](mailto:office.manager@thefru.org.uk).

### Institutions

5RB Chambers	London Legal Support Trust
11 King's Bench Walk Chambers	Salesforce
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Allen & Overy Foundation	The Honourable Society of Gray's Inn
Access to Justice Foundation –	
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Chancery Bar Association	The Honourable Society of Middle Temple
City Bridge Trust	The Honourable Society of the Inner Temple
	Essex Community Foundation
City University Law School	Linklaters LLP
Devereux Chambers	

### Individuals

Adrian Hughes KC	Daniel Margolin
Alistair G Perkins	Daniel Beard
AL Myerson	Daniel Tatton Brown
Andrew Grantham	D Lewis
Andrew Short	Elizabeth Ovey
Andrew Moran	GDA Weddell
Anneli Howard	Grant Lazarus
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Clare Robertson	JA Orford
C Wood	Sir Jeremy Johnson
D.C. Pitman	Jeremy Russell

**List of donors and financial supporters** Year ended 31 December 2022

**Individuals** (continued)

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Kieran Coonan KC  
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