

Free Representation Unit

Annual Report and Financial Statements

Year to 31 December 2024

Charity Registration Number
1183592 (England)

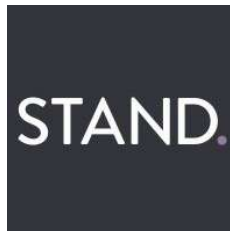
Company Registration Number
11732557 (England and Wales)

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The Honourable Society of
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Legal and administrative information

Patrons	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
Trustees	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)
Chief Executive and Company Secretary	David Abbott
Registered address	10/11 Gray's Inn Square, Gray's Inn, London, WC1R 5JD
Telephone	
Website	020 7611 9555 www.thefru.org.uk
Charity registration number	1183592
Company Registration Number	11732557
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	Unity Trust Bank plc 9 Brindleyplace Birmingham B1 2HB

The sad loss of Paul Darling

We were saddened to hear the news on 2nd 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 secondees	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.

Trustee	Appointed / elected
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 09:49:53 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. 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 £
Income from:							
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
Total income		407,524	52,625	460,149	442,210	54,500	496,710
Expenditure on:							
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
Total expenditure		507,532	25,824	533,356	461,639	43,500	505,139
Net (expenditure) income and net movement in funds		(100,008)	26,801	(73,207)	(19,429)	11,000	(8,429)
Reconciliation of funds:							
Fund balances brought forward		151,887	11,000	162,887	171,316	—	171,316
Fund balances carried forward		51,879	37,801	89,680	151,887	11,000	162,887

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

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 £	2024 Total funds £
Donations received:			
. Bar Council ¹	73,400	—	73,400
. Inns of Court	80,000	—	80,000
. Linklaters LLP	25,000	—	25,000
. Individuals	31,780	—	31,780
. Trust for London	—	52,625	52,625
Employment Lawyers Association	20,000	—	20,000
London Legal Support Trust	29,923	—	29,923
Individuals' sponsored activities	9,266	—	9,266
Income received under standing order from individuals and sets of chambers	56,502	—	56,502
Inns of Court and the Bar Educational Trust	30,000	—	30,000
Others	11,625	—	11,625
Total donations	367,496	52,625	420,121
Gifts in Kind	5,242	—	5,242
2024 Total funds	372,738	52,625	425,363
	Un- restricted funds £	Restricted funds £	2023 Total funds £
Donations received:			
. Bar Council ¹	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
Total donations	386,570	54,500	441,070
Gifts in Kind	2,636	—	2,636
2023 Total funds	389,206	54,500	443,706

¹The 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 £	2024 £
Training of potential volunteers	22,665	—	22,665
Subscriptions from referral agencies	6,333	—	6,333
Payments by Law Schools ('FRU option')	5,675	—	5,675
2024 Total funds	34,673	—	34,673
	<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)	—	—	—	—	—	—
2024 Total funds	24,385	—	—	483,147	25,824	—	—	—	—	507,532	25,824	533,356	505,139

3 Expenditure (continued)

	Cost of raising funds			Legal representation			Governance			Total Un- restricted £	Total Restricted £	2023 Total £
	Un- restricted £	Restricted £		Un- restricted £	Restricted £		Un- restricted £	Restricted £				
<i>Fundraising costs</i>	2,808	—	—	—	—	—	—	—	—	2,808	—	2,808
<i>Staff costs</i>												
. 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
<i>General expenditure</i>												
. 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
<i>Auditor's remuneration</i>												
. 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
<i>Total</i>												
Allocation of governance costs	—	—	—	7,736	23,448	(23,448)	(7,736)	—	—	—	—	—
2023 Total funds	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	350,326	350,016
Operating lease rentals	45,660	45,660
Auditor's remuneration (including VAT)		
. Current year audit fee	15,600	15,600
. Prior year audit fee	15,192	7,848
Depreciation	2,698	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 £
Cost				
At 1 January 2024	4,583	5,205	1,011	10,799
Additions	—	930	—	930
At 31 December 2024	<u>4,583</u>	<u>6,135</u>	<u>1,011</u>	<u>11,729</u>
Depreciation				
At 1 January 2024	1,771	1,488	332	3,591
Charge for period	1,250	1,278	170	2,698
At 31 December 2024	<u>3,021</u>	<u>2,766</u>	<u>502</u>	<u>6,289</u>
Net book values				
At 31 December 2024	<u>1,562</u>	<u>3,369</u>	<u>509</u>	<u>5,440</u>
At 31 December 2023	<u>2,812</u>	<u>3,717</u>	<u>679</u>	<u>7,208</u>

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
	11,000	52,625	(25,824)	37,801

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

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

12 Analysis of net assets between funds (continued)

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

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

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

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	Individuals
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

Individuals (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 Foxton
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Andrew Bartlett KC	DJ Richardson
Anneli Howard KC	Sir James Mellor
Antony Zacaroli KC	Elizabeth H Ovey
Ben Collins KC	Elizabeth Weaver
Ben Quiney KC	F Pirie
Benjamin Strong KC	Fergus Randolph KC
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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

Individuals (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
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John Litton KC	Nicholas Le Poidevin KC
John McCaughran KC	Nicholas Leviser
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

Individuals (continued)

Peter Rees KC

Philip Edey KC

PL Baxendale KC

Sir Peter Gibson

Poonam Melwani KC

PR Cowell

Richard Booth KC

Richard Coleman KC

Richard Jory KC

HHJ McGregor-Johnson

RM Planters

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Solomon Ijegede

Stephanie Barwise KC

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Thomas Kark KC

Tom Montagu-Smith KC

Tom Smith KC

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Vernon Flynn KC

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Victoria Windle KC

William Trower KC