

FREE REPRESENTATION UNIT

England & Wales · Charity number 295952

Details

Other names F R U, FRU

Status Registered

Legal form Other

Registered 1987-01-19

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

Contact

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Activities

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: (a) Relief of poverty by providing legal advice and representation before tribunals and courts in the United Kingdom for those who cannot otherwise afford such advice or representation.(b) Assisting in the education and training of law students, pupils, trainees, junior barristers and solicitors through the delivery of (a) above.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ENGLAND AND WALES
- Buckinghamshire
- East Sussex
- Essex
- Hertfordshire
- Kent
- Nottingham City
- Nottinghamshire
- Surrey
- West Sussex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£0	£0	-	-
2023-09-30	£0	£0	-	-
2022-09-30	£356,280	£425,463	-	-
2021-09-30	£439,585	£476,731	-	-
2020-09-30	£612,958	£484,610	£276,072	9

Trustees

Name	Role	Appointed
Fenella Morris QC		2013-10-30
Michael Fealy QC		2013-10-30
SEAN JONES QC		2012-05-21

Accounts

**Free
Representation
Unit**

**Annual Report and Financial
Statements**

Year to 30 September 2022

Charity Registration Number
295952

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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 Judge The Rt Hon Lord Phillips of Worth Matravers The Secret Barrister
Trustees	Sean Jones QC (Joint senior trustee) Michael Fealy QC (Joint senior trustee) Fenella Morris QC Alison Padfield QC
Chief Executive	David Abbott
Registered address	10/11 Gray's Inn Square, Gray's Inn, London, WC1R 5JD
Telephone	020 7611 9550
Website	www.thefru.org.uk
Charity registration number	295952
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Unity Trust Bank plc 9 Brindleyplace Birmingham B1 2HB

The end of an era

This is the final annual report of the Free Representation Unit in the form of the unincorporated association registered with the Charity Commission as charity number 295952. From 1 August 2022 we transferred all the assets and liabilities of that charity to a different FRU entity, an incorporated company limited by guarantee. That entity is registered with the Charity Commission as charity number 1183592 and registered at Companies House as company number 11732557. The new entity has the same charitable purposes as the association.

Although this report covers the 12 months to 30 September 2022, due to the transfer there was no activity from 1 August 2022 – 30 September 2022. The accounts therefore cover a ten-month period. The period from 1 August 2022 will be subject to a separate annual report and accounts for the new entity.

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 of the association.

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

FRU's work

This period has been dominated by the gradual easing of restrictions caused by the Covid-19 pandemic and the creation of a new hybrid operational model, preparation for our change of governance and a significant change to our staff team.

During this period the lockdown restrictions were lifted, and we continued to implement our hybrid working model. Staff, volunteers and clients were able to use our office properly for the first time since we moved in February 2021. For our clients who are digitally excluded we are pleased to host their remote tribunal hearings at the office. This enables them to take advantage of the benefits of remote hearings whilst having their representative on hand to manage the virtual process.

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.

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 judgment or settlement secures income for our clients which is greatly needed during the cost of living crisis that we have all experienced.

Winning the case isn't the only measure of success for a service like ours. We facilitate access to justice by enabling each client to put forward their best case in a professional manner. Our clients know that they have been able to have their day in court and have their say in what has happened to them. Our volunteers also gain skills no matter what the outcome of the case.

In May 2022 Michael Reed, our longstanding Principal Legal Officer for employment, left FRU. Michael had been with FRU for over 18 years. Michael is a well-known and respected figure in the employment law field and the co-author of a key reference book on Employment Tribunal procedure. He had expertly trained and supervised thousands of FRU volunteers. It was only fitting that Michael left us to extend his sitting as a fee-paid judge in the Employment and First-Tier Social Entitlement Chamber. Those who appear before Michael will benefit from his encyclopaedic legal knowledge, gentle humour and accessible way of explaining complex legal issues and excellent sense of judgement.

It is hard to overstate Michael's contribution to developing our service and establishing our reputation for legal excellence over nearly two decades. We would like to formally thank Michael for his exceptional service and wish him well in his judicial career.

Michael is a very hard act to follow, but we were fortunate to find Emma Wilkinson to take on the role of Principal Legal Officer for employment. Emma is a solicitor and employment expert who has been in private practice but came to us after being the Head of Expert Advice at Citizens Advice. Emma has quickly established herself as a key member of the team and we are delighted that she has joined us.

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.

We marked the start of the celebrations for our 50th year with a public event held in National Pro Bono Week in November 2021. We were fortunate to have speakers from our academic partners at City University and Nottingham Law School to talk about the clinical legal educational impact of our work. We also heard from Deborah Acquaah, a former FRU Assistant Legal Officer and management committee member and Daniel Holt, a FRU volunteer, pupil barrister at 39 Essex Chambers and Founding Chair of the Association of Disabled Lawyers. Each contributor spoke passionately about the importance of FRU's work to our clients and about the benefits of volunteering with us for the development of core skills for lawyers.

We were very pleased when The Times decided to run [a feature](#) about our special anniversary in May 2022. The article quoted extensively about the experiences of FRU founders Roger BurrIDGE and David Guy when trying to establish FRU in 1972. The article also quoted two distinguished FRU alumni Dame Jennifer Eady, president of the Employment Appeal Tribunal who said that FRU gave her "more confidence as an advocate in my early days at the bar" even if taking the cases was a "tad stressful" and Andrew Burns KC, Head of Devereux Chambers, who said that FRU provides students the "hands-on experiences that are perfect for application forms and interview anecdotes as well as solid preparation for pupillage and practice".

We were unable to mark our 50th 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.

Nottingham

Our partnership with the Legal Advice Centre at Nottingham Law School came to an end this year, after over a decade of working together. Following a review of its service the LAC decided to continue to offer its tribunal representation service under its own auspices rather than under the FRU banner. The LAC is a multi-award winning organisation which offers a wide variety of legal services. We are pleased that this important service will continue for the residents of the east midlands and wish the LAC well in its future development.

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. This year the Bar Council invited us to write a [blog](#) as part of its contribution to Justice Week 2022. We also attended the annual Bar Council Pupillage Fair and led a session on the benefits of doing pro bono for those seeking pupillage.

Thanks go to the Bar Council Chairs during this reporting period; Sir Derek Sweeting (as he is now), and Mark Fenhalls KC. Thanks also go 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. 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.

This year 11 King's Bench Walk, 39 Essex, One Essex Court, Serle Court, Devereux Chambers and South Square chambers made generous donations. We were also grateful to 5RB chambers for organising the annual quiz night to raise funds for FRU and Advocate.

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.

We also benefited from grants from the City of London Solicitor's Charitable Trust and the Eric Sparkes Charitable Trust.

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.

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 2021 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.

We were delighted to be asked by the Law School to develop this partnership by providing additional support for City law students on 2 days per week. Although it was not possible to establish this additional support face to face at the new Law School campus, it did benefit the City students. We are pleased to deepen our links to City Law School in a way that

recognises the value of FRU as clinical legal education.

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. A silent auction at the event, hosted by comedian Jason Manford, raised over £11,000. I was asked to present one of the awards and FRU received extensive coverage and promotion at an event heavily attended by law firms and chambers. We are hugely grateful for the support for our service demonstrated by The Lawyer since 2020.



Jason Manford promoting FRU's work at The Lawyer Awards 2022

We were also grateful for the support of the London Legal Support Trust which organises the annual London Legal Walk. The Walk is one of the leading events in London legal life. We are grateful to all the teams that walked and to the FRU staff and volunteers who worked behind the scenes to make the event safe and successful.

For many years we have benefited from the support of the Employment Lawyers Association (ELA). ELA makes a generous annual donation. This year ELA also helped us to publicise our vacancy for the employment Principal Legal Officer to its members. 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.

Chief Executive's report Year ended 30 September 2022

Thanks go to our auditors, Buzzacott 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 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.

Chief Executive's report Year ended 30 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.

Our staff members during 2021/2022 were:

CEO	David Abbott
Principal Legal Officers	Michael Reed (Until May 2022) Emma Baldwin Emma Wilkinson (From April 2022)
Legal Officer	Abou Kamara
Assistant Legal Officers	Heloise Ramage Hayes (To October 2021) Helen Moizer Daniel Hallstrom
Office Manager	Sharon Sneddon
Admin Support Officer	Joanne Yates (To April 2022) Oindree Mukherjee (May to June 2022) Alice Wafer (From June 2022)
Bookkeeper (part-time)	Bosede Babalola
Linklaters LLP secondees	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 our new legal entity.

Signed:



Chief Executive

Date: 22 May 2023

The trustees present their report together with the financial statements of The Free Representation Unit ("FRU" or "the Unit") for the year to 30 September 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 22 to 24 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 accounts 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.

OBJECTIVES AND ACTIVITIES (continued)

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.

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 year. 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 year was £356,280 (2021: £439,585). Expenditure totalled £425,463 (2021: £476,731). This results in net loss position of £69,183 (2021: net loss of £37,146).

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 £10,000 what it had been before the pandemic. During this period we used the operational surplus built up during the previous year to maintain our service. We will not be able to do so in future years and 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 partners for The Lawyer awards again in 2022.

Going concern

On 1 August 2022 all activities, assets and liabilities of the Free Representation Unit were transferred to a new to a new entity, The Free Representation Unit (Charity Registration Number: 1183592 Registered Company Number 11732557). It is anticipated that, in the next accounting period, an application will be made to the Charity Commission to remove the charity from the Central Register of Charities and that, until then, the charity remains dormant. As a result the trustees, do not consider it to be appropriate to adopt the going concern basis of accounting in preparing these financial statements.

As such, although a solvent liquidation is expected, in line with accounting standards, the board has prepared these accounts on a basis other than going concern. No adjustments have been required as a result of this change in basis.

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 nil reserves (2021: £238,926) due to the transfer of all assets to the FRU incorporated entity.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Organisation

The Free Representation Unit is an unincorporated body, registered with the Charity Commission. It is governed by a constitution dated 31 March 2005 and revised on 25 March 2010. Until 29 April 2019 the Unit was run by a Management Committee, consisting of representatives who were elected from the body of volunteers who carry out the work of the Unit, together with the Chief Executive. The assets of the Unit are vested in the trustees, who are appointed by the Chair of the Bar Council. The appointment of a trustee by the Chair of the Bar Council occurs after consultation the General Management Committee of the Bar Council. The trustees are appointed for a period of four years but are eligible for reappointment. Only a member of the Bar or a judge may be appointed as a trustee.

Following the adoption of a resolution at an Extraordinary General Meeting on 29 April 2019 the functions and powers of the management committee were transferred to the trustees. As previously reported a new incorporated FRU charity with the same charitable objectives has been registered with Companies House, the Charity Commission and HMRC. We transferred the assets to the new charity from 01 August 2022. We would like to express our thanks to our pro bono legal advisers from Dechert LLP and Baker McKenzie LLP.

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.

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 the 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.

Trustees

The following trustees were in office at the date of approval of the financial statements and served throughout the year ended 30 September 2022.

Trustee

Michael Fealy QC (Joint senior trustee)
Sean Jones QC (Joint senior trustee)
Fenella Morris QC
Alison Padfield QC

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

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 accounts 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 accounts 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 accounts, 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 accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);

Trustees' report Year ended 30 September 2022

- ◆ 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 accounts; and
- ◆ prepare the accounts 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 accounts comply with the Charities Act 2011, applicable Charity (Accounts and Reports) Regulations and the provisions of the charity's constitution. 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.

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 accounts may differ from legislation in other jurisdictions.

Signed on behalf of the trustees:


Sean JonesKC (Jul 31, 2023 19:07 GMT+1)

Date: 31 July 2023

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

Opinion

We have audited the accounts of Free Representation Unit (the 'charity') for the year ended 30 September 2022 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the accounts. 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 accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 30 September 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 Charities Act 2011.

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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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.

Emphasis of matter – financial statements prepared on a basis other than going concern

We draw attention to the accounting policy "Going Concern" on page 22 which explains that, during the year, the activities, assets and liabilities of the charity were transferred as a going concern to a company limited by guarantee, The Free Representation Unit (Charity Registration Number: 1183592 Registered Company Number 11732557), that, in the next accounting period, an application will be made to the Charity Commission to remove the charity from the Central Register of Charities and that, until then, the charity remains dormant. As a result the trustees, do not consider it to be appropriate to adopt the going concern basis of accounting in preparing these financial statements. Accordingly the financial statements have been prepared on a basis other than going concern. Our opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; 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 accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, 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 accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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:

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 engagement partner 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.

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.

Auditor's responsibilities for the audit of the accounts (continued)

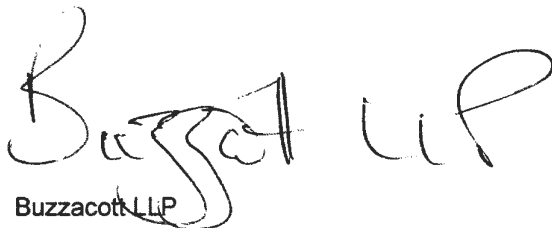
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ 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.

A further description of our responsibilities for the audit of the accounts 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 trustees, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

31 July 2023

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities Year ended 30 September 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income from:							
Donations	1	260,417	31,646	292,063	350,700	53,500	404,200
Investments		-	-	-	3	—	3
Charitable activities							
. Legal representation of those in need	2	64,217	-	64,217	35,382	—	35,382
Total income		324,634	31,646	356,280	386,085	53,500	439,585
Expenditure on:							
Raising funds							
. Raising donations	3	17,639	-	17,639	19,302	—	19,302
Charitable activities							
. Legal representation of those in need	3	377,637	30,187	407,824	389,399	68,030	457,429
Total expenditure		395,276	30,187	425,463	408,701	88,030	476,731
Net (expenditure) income and net movement before transfer to Charity Incorporated Organisation		(70,642)	1,459	(69,183)	(22,616)	(14,530)	(37,146)
Transfer to the Free Representation Unit (Registered charity number 1183592)		(168,284)	(1,459)	(169,743)	-	-	-
Net movement of funds for the year		(238,926)	-	(238,926)	(22,616)	(14,530)	(37,146)
Reconciliation of funds:							
Fund balances brought forward							
at 30 September 2021		238,926	—	238,926	261,542	14,530	276,072
Fund balances carried forward							
at 30 September 2022		-	-	-	238,926	—	238,926

All of the charity's activities derived from continuing operations until 31 July 2022. With effect from 1 August 2022, the activities, assets and liabilities of the Free Representation units were transferred as a going concern into a Company Limited by Guarantee (The Free Representation Unit (Registered charity number 1183592, registered company number 11732557)).

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

Balance Sheet Year ended 30 September 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	7		-		9,651
Current assets					
Accrued income	8	-		34,806	
Prepayments and accrued income	8	-		9,930	
Cash at bank and in hand		-		234,554	
		-		279,290	
Current liabilities					
Creditors, accruals and deferred income	9	-		(50,015)	
Net current assets			-		229,275
Total net assets			-		238,926
The funds of the charity:					
Restricted funds	10		-		—
Unrestricted funds					
. Designated funds	11	-		9,651	
. General funds		-		229,275	
		-			238,926
		-			238,926

Approved by the trustees
and signed on their behalf by:


Sean JonesKC (Jul 31, 2023 19:07 GMT+1)

Date: 31 July 2023

Principal accounting policies Year ended 30 September 2022

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

Basis of preparation

These accounts have been prepared for the year ended 30 September 2022.

The accounts 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 accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102) issued on 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

Going concern

With effect from 1 August 2022, the activities, assets and liabilities of The Free Representation Unit unincorporated association (the Association) were transferred as a going concern to a company limited by guarantee (the Company), 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. As a result, these financial statements of the Association have been prepared on a basis other than the going concern basis. This does not result in any adjustments to the reported figures. With regard to the next accounting period, the period ending 30 September 2023, an application will be made to the Charity Commission to remove the Charitable Trust from the Central Register of Charities. Until then the Association remains dormant.

Critical accounting estimates and areas of judgement

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

One area where a judgement and estimate have been made is in respect of estimating the useful economic life of tangible fixed assets.

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.

Principal accounting policies Year ended 30 September 2022

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 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.

Principal accounting policies Year ended 30 September 2022

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 accounts 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.

Cash at bank and in hand

Cash at bank and in hand represents such accounts 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

	Unrestricted funds £	Restricted funds £	2022 Total funds £
Donations received:			
. Bar Council ¹	48,600	-	48,600
. Inns of Court	55,000	-	55,000
. Linklaters LLP	0	-	0
. Individuals	36,166	-	36,166
			28,646
. City Bridge Trust	-	28,646	
. Essex Community	5,833		5,833
. Legal Education Foundation	-	-	-
Employment Lawyers Association	20,000	-	20,000
London Legal Support Trust	31,974	-	31,974
Trust for London	-	-	-
Individuals' sponsored activities	11,206	-	11,206
Inns of Court & Bar Educational Trust	6,667	-	6,667
Income received under standing order from individuals and sets of chambers	7,730	3,000	10,730
Others	14,536	-	14,536
Total donations	237,712	31,646	269,358
Tax repayment under Gift Aid	2,983	-	2,983
Gifts in Kind	19,722	-	19,722
2022 Total funds	260,417	31,646	292,063

¹ The Chairman of the General Council of the Bar (Bar Council) appoints the trustees of FRU.

1 Donations and other financial support (continued)

	Unrestricted funds £	Restricted funds £	2021 Total funds £
<i>Donations received:</i>			
. Bar Council ¹	64,800	—	64,800
. Inns of Court	80,000	—	80,000
. Linklaters LLP	25,000	18,000	43,000
. Individuals	73,102	—	73,102
. City Bridge Trust	31,000	—	31,000
. Legal Education Foundation	—	12,500	12,500
Employment Lawyers Association	10,000	—	10,000
London Legal Support Trust	3,248	—	3,248
Trust for London	—	20,000	20,000
Individuals' sponsored activities	11,142	—	11,142
Inns of Court & Bar Educational Trust	25,000	—	25,000
Income received under standing order from individuals and sets of chambers	13,291	3,000	16,291
Others	10,293	—	10,293
Total donations	346,876	53,500	400,376
Tax repayment under Gift Aid	3,824	—	3,824
2021 Total funds	350,700	53,500	404,200

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 £
Training of potential volunteers	23,925	-	23,925
Subscriptions from referral agencies	5,292	-	5,292
Payments by Law Schools ('FRU option')	35,000	-	35,000
2022 Total funds	64,217	-	64,217

	Unrestricted funds £	Restricted funds £	2021 £
Training of potential volunteers	14,632	—	14,632
Subscriptions from referral agencies	7,550	—	7,550
Payments by Law Schools ('FRU option')	13,200	—	13,200
2021 Total funds	35,382	—	35,382

Notes to the financial statements Year ended 30 September 2022

3 Expenditure

	Cost of raising funds		Legal representation		Governance		Total	Total
	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £
Fundraising costs	677						677	
Staff costs								
. Wages and salaries	9,914	-	198,223	25,353	3,967	-	212,104	25,353
. Social security costs	1,120	-	19,545	2,877	451	-	21,116	2,877
. Pension costs	1,882	-	12,429	416	2,062	-	16,373	416
. Recruitment costs	-	-	843	-	-	-	843	-
	12,916		231,040	28,646	6,480		250,436	28,646
General expenditure								
. Depreciation	146	-	1,481	-	-	-	1,627	-
. Premises	482	-	58,916	-	-	-	59,398	-
. Office running	1,477	-	34,971	-	-	-	36,448	-
. Library	-	-	6,506	1,541	-	-	6,506	1,541
. Legal	-	-	-	-	13,216	-	13,216	-
. Other	1,941	-	6,363	-	-	-	8,304	-
	4,046		108,237	1,541	13,216	-	125,499	1,541
Auditor's remuneration								
. Current year audit fee	-	-	-	-	11,200	-	11,200	-
. Prior year audit fee	-	-	-	-	7,464	-	7,464	-
	-	-	-	-	18,664	-	18,664	-
Total								
Allocation of governance costs	-	-	38,360	-	(38,360)	-	-	-
2022 Total funds	17,639	-	377,637	30,187	-	-	395,276	30,187

Notes to the financial statements Year ended 30 September 2022

3 Expenditure

	Cost of raising funds		Legal representation		Governance		Total	Total	2021
	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Total £
<i>Fundraising costs</i>	2,196	—	—	—	—	—	2,196	—	2,196
<i>Staff costs</i>									
. Wages and salaries	11,004	—	219,931	31,419	4,402	—	235,337	31,419	266,756
. Social security costs	1,241	—	21,649	3,565	499	—	23,389	3,565	26,954
. Pension costs	1,773	—	11,708	516	1,942	—	15,423	516	15,939
. Recruitment costs	—	—	395	—	—	—	395	—	395
	14,018	—	253,683	35,500	6,843	—	274,544	35,500	310,044
<i>General expenditure</i>									
. Depreciation	743	—	8,402	1,714	—	—	9,145	1,714	10,859
. Premises	631	—	76,989	11,422	—	—	77,620	11,422	89,042
. Office running	1,176	—	27,835	16,394	—	—	29,011	16,394	45,405
. Library	121	—	1,620	3,000	—	—	1,741	3,000	4,741
. Other	417	—	1,367	—	—	—	1,784	—	1,784
	3,088	—	116,213	32,530	—	—	119,301	32,530	151,831
<i>Auditor's remuneration</i>									
. Current year audit fee	—	—	—	—	8,100	—	8,100	—	8,100
. Prior year audit fee	—	—	—	—	4,560	—	4,560	—	4,560
	—	—	—	—	12,660	—	12,660	—	12,660
<i>Total</i>									
Allocation of governance costs	—	—	19,503	—	(19,503)	—	—	—	—
2021 Total funds	19,302	—	389,399	68,030	—	—	408,701	68,030	476,731

4 Staff costs and remuneration of trustees and key management personnel

No employee earned £60,000 or more (including benefits) during the year (2021: none). The average number of employees was 9 (2021: 9). No trustee received any remuneration or expenses in respect of their services as a trustee during the period (2021: £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 year (i.e. over ten months) was £53,023 (2021: £62,670).

5 Net (expenditure) income

This is stated after charging:

	2022 £	2021 £
Staff costs	279,082	310,044
Operating lease rentals	69,660	65,660
Auditor's remuneration		
· Current year audit fee	11,200	8,100
· Prior year audit fee	7,464	4,560
Depreciation	1,627	10,859

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 October 2021	42,968	58,887	38,379	140,234
Additions	-	-	-	-
Disposal	-	-	-	-
Transfer to the FRU (Registered charity number 1183592)	(42,968)	(58,887)	(38,379)	(140,234)
At 30 September 2022	-	-	-	-
Depreciation				
At 1 October 2021	37,968	55,523	37,092	130,583
Charge for period	417	934	276	1,627
Disposal	-	-	-	-
Transfer to the FRU (Registered charity number 1183592)	(38,385)	(56,457)	(37,368)	(132,210)
At 30 September 2022	-	-	-	-
Net book values				
At 1 October 2022	-	-	-	-
At 30 September 2021	5,000	3,364	1,287	9,651

	Leasehold improve- ments £	Computer equipment and software £	Office equipment £	Total £
Cost				
At 1 October 2020	55,968	58,887	38,379	153,234
Additions	5,000	—	—	5,000
Disposal	(18,000)	—	—	(18,000)
At 30 September 2021	42,968	58,887	38,379	140,234
Depreciation				
At 1 October 2020	48,160	53,171	36,393	137,724
Charge for period	7,808	2,352	699	10,859
Disposal	(18,000)	—	—	(18,000)
At 30 September 2021	37,968	55,523	37,092	130,583
Net book values				
At 1 October 2021	5,000	3,364	1,287	9,651
At 30 September 2020	7,808	5,716	1,986	15,510

8 Debtors

	2022 Total funds £	2021 Total funds £
Debtor due in greater than one year	-	—
Accrued income	-	34,806
Prepayments	-	9,930
	-	44,736

9 Creditors, accruals and deferred income

	2022 Total funds £	2021 Total funds £
Other creditors	-	109
Accruals	-	44,906
Deferred income	-	5,000
	-	50,015

10 Restricted funds

	At 30 September 2021 £	Income £	Expenditure and transfers £	At 30 September 2022 £
Staff fund	—	28,646	(28,646)	-
Matrix Chambers	—	3,000	(3,000)	-
	—	31,646	(31,646)	-

The Staff Fund comprises of monies granted to support specific posts, namely the Assistant Legal Officer and Self-referral Scheme Coordinator and the Assistant Legal Officer – Social Security.

The Matrix Chambers fund consists of a grant made to cover the purchase of legal reference materials and staff training.

10 Restricted funds (continued)

	At 30 September 2020 £	Income £	Expenditure £	At 30 September 2021 £
Staff fund	3,000	32,500	(35,500)	—
Digital strategy	11,530	—	(11,530)	—
Matrix Chambers	—	3,000	(3,000)	—
Office Move	—	18,000	(18,000)	—
	14,530	53,500	(68,030)	—

The Digital Strategy fund comprises of monies received from donors specifically to further the charity's digital strategy.

The Matrix Chambers fund consists of a grant made to cover the purchase of legal reference materials and staff training.

11 Designated funds

	At 30 September 2021 £	Income £	Expenditure and transfers £	At 30 September 2022 £
Fixed asset fund	9,651	-	(9,651)	-

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

	At 30 September 2020 £	Income £	Expenditure and transfers £	At 30 September 2021 £
Fixed asset fund	15,510	—	(5,859)	9,651

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2022 Total funds £
Fund balances at 30 September 2022 are represented by:			
Fixed assets	-	-	-
Debtors and cash at bank	-	-	-
Creditors, accruals and deferred income	-	-	-
Total funds	-	-	-

	Unrestricted funds £	Restricted funds £	2021 Total funds £
<i>Fund balances at 30 September 2021 are represented by:</i>			
<i>Fixed assets</i>	<i>9,651</i>	<i>—</i>	<i>9,651</i>
<i>Debtors and cash at bank</i>	<i>279,290</i>	<i>—</i>	<i>279,290</i>
<i>Creditors, accruals and deferred income</i>	<i>(50,015)</i>	<i>—</i>	<i>(50,015)</i>
<i>Total funds</i>	<i>238,926</i>	<i>—</i>	<i>238,926</i>

13 Commitments

Lease commitments – operating leases

Immediately before the transfer to Free Representation Unit CI), the charity had the following future minimum commitments under non-cancellable operating leases as follows. The commitment was transferred to the Free Representation Unit as of 1 August 2022

<i>Leasehold premises</i>	2022 £	2021 £
Payments which fall due:		
. Within one year	-	9,513
. After one year but within five years	-	—

14 Related party transactions

During the period the charity received £25.00 in donations from trustees (2021: £nil). The transfer of assets and liabilities to the FRU incorporated entity is a related party transaction due to the trustees of both entities being in common.

15 Post balance sheet events

There are no significant post balance sheet events to report for this charity because the assets and liabilities were transferred to the FRU incorporated body as of 1 August 2022.

List of donors and financial supporters Year ended 30 September 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.

Institutions

11 King's Bench Walk Chambers	The Arnold Clarke Foundation
39 Essex Chambers	The General Council of the Bar
City Bridge Trust	The Honourable Society of Gray's Inn
Employment Lawyers Association	The Honourable Society of Lincoln's Inn
Devereux Chambers	The Honourable Society of Middle Temple
Linklaters LLP	The Honourable Society of the Inner Temple
London Legal Support Trust	The Inns of Court & Bar Educational Trust
City of London Solicitors Company	
City University Law School	
Essex Community Foundation	
One Essex Court Chambers	
Eric Sparkes Charitable Trust	
5RB Chambers	
Salesforce	
Serle Court Chambers	
South Square Chambers	

Individuals

Adam Speker KC	Andrew Bartlett KC
Adrian Beltrami KC	Antony Zacaroli KC
Adrian Hughes KC	Benjamin Strong KC
AF Wilkie	Ben Quiney KC
Alexander M Silverleaf	Brian Langstaff
Alexander Nissen KC	CAC Murfitt
Prof Alison Firth	Caroline Hutton
Alison Pople KC	Caroline Shea KC
Alistair G Perkins	Charles Manzoni
AL Myerson	Charles Samek
Andrew Short	Charles S Welchman
	Clare Robertson
	Clive Tulloch

List of donors and financial supporters Year ended 30 September 2022

Conor Quigley	Sir Jeremy Johnson
C Wood	Jeremy Nicholson
D.C. Pitman	JG Boal
Daniel Matthew	Joanna M Heal
Daniel Toledano KC	John Crosfill
David A Foxton KC	John Martyn
David Lewis KC	John Litton KC
DJ Richardson	John McCaughran KC
Dorian Lovell-Pank	John Mummery
Edward Mellor	Jonathan Davies-Jones KC
Elizabeth Ovey	JS Wiggs
Elizabeth Weaver	Julia Dias KC
Elizabeth Wilson KC	Julian Matthews
Fergus Randolph	Kate Thirlwall
Fionnuala McCredie	Mrs Justice Bacon DBE
F Pirie	Kieran Coonan KC
GDA Weddell	KS Bishop
Gino Connor	L & G Hinton
GM Huston	Mark Rowland
Grant Lazarus	Martin Ford Young
Harold Baker KC	Mathew Purchase KC
Henry Turcan	Michael Douglas KC
Henry Witcomb	ML Brent
HM Boggis-Rolfe	M S Egan KC
Idranil Julian Ghosh	Neil Hext KC
James Cutress KC	Dame Nerys Jefford
James Goudie	Nicholas Le Poidevin
James Ramsden	Nicholas Lowe KC
Jason Evans-Tovey	HHJ Nicholas Heathcote Williams KC

List of donors and financial supporters Year ended 30 September 2022

Nicholas Leviseur	Simon Goldberg
Nicholas Vineall KC	Simon Thorley KC
Nigel Giffin KC	Simon Lofthouse KC
PAB Jackson KC	Simon Salzedo KC
Patricia A Hitchcock	Stephen Shay
Patrick Milmo	Stephen Irwin
Paul M Stanley	Stephen Kenny KC
Penelope Madden KC	HHJ Stephen Kramer KC
Penry-Davey	Stuart Royd Roberts
Peter Andrews	Theodore Huckle
Peter Carter KC	Thomas Leech
Peter Rees KC	Thomas Bradley
Philip Edey	Thomas Weitzman
PL Baxendale KC	Thomas Kark KC
PL Gibson	Tom Montagu-Smith KC
Poonam Melwani KC	Tom Smith
PR Cowell	Tom Weisselberg
Raphael Levy	Vernon J H Flynn KC
Richard Booth KC	Victoria Windle
Richard Jory KC	William Gage
RJ McGregor-Johnson	
RM Planters	
Robert Evans	
Robert Thomas	
Robin Allen KC	
Robin Jacob	
RVME Behar	
Samantha Hillas KC	
Serena Cheng KC	

List of donors and financial supporters Year ended 30 September 2022

Grateful thanks for the support from:



Accounts

**Free
Representation
Unit**

Annual Report and Accounts

Year to 30 September 2021

Charity Registration Number
295952

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List of donors	37
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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 Judge The Rt Hon Lord Phillips of Worth Matravers The Secret Barrister
Trustees	Sean Jones QC (Joint senior trustee) Michael Fealy QC (Joint senior trustee) Fenella Morris QC Alison Padfield QC
Chief Executive	David Abbott
Registered address	10/11 Gray's Inn Square, Gray's Inn, London, WC1R 5JD
Telephone	020 7611 9555
Website	www.thefru.org.uk
Charity registration number	295952
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Unity Trust Bank plc 9 Brindleyplace Birmingham B1 2HB

FRU's work

We reported in our previous annual report on the emerging impact of the COVID-19 pandemic. The pandemic again dominated our work in this reporting year. Lockdown restrictions were still in place, although more travel and face to face meetings were allowed as the year progressed.

We built on the adaptations to our service introduced in 2020, continuing to work remotely. Case referrals were significantly reduced, particularly for social security tribunals. This was for a variety of reasons including restrictions on client access to our referral agencies, adjustments to Dept. for Work and Pensions decision making about benefit entitlement including the suspension of capability assessments and changes in the listing of social security cases by HMCTS. Tribunals began to be listed to be heard on video link, by telephone or occasionally face to face. Employment referrals maintained at a more consistent rate, but were also fewer in number than pre-COVID.

We initially worked with a specific cohort of volunteers who had represented clients at face to face hearings pre-lockdown. These volunteers had the experience to adapt to virtual hearings. Training new volunteers was again delivered through online seminars, which gained good feedback from participants. In this way we were able to maintain our current service and prepare for an upswing of activity as lockdown restrictions were relaxed.

Case preparation and supervision took place remotely, enabling us to meet our obligations to represent every case that we had previously signed out to a volunteer and take on additional cases during lockdown. We are proud that we didn't have to suspend our service despite the unusual circumstances. Virtual working has many advantages in terms of access to our volunteering opportunities for a wider range of people, and there are some efficiencies from not having to travel to the office to complete all case preparation work. However, there are benefits to volunteers and to our work from volunteers being in the office. We know that volunteers have previously described some of the benefits of joining FRU as coming from the experience of being in the office, talking to peers about their cases and listening to conversations between other volunteers and legal officers. The sense of a shared endeavour, peer support and working in a professional legal office environment are important factors that we don't want to lose. We also found that supervising volunteers remotely is more time consuming and reduced our capacity to take on cases. We anticipate that we will adopt a hybrid model in the future to maximise the benefits from both ways of working.

I remain very proud of the high quality of the work undertaken by our volunteer advocates and team of legal officers. Time and again we achieve excellent negotiated settlements for our employment clients, win at tribunal hearings and secure access to justice even for those clients whose case isn't successful.

It is clear from client feedback just how much the FRU service is valued. Many of our clients feel overwhelmed at the prospect of representing themselves in complex formal legal hearings. There is clear relief when a volunteer advocate signs out the case, and enormous gratitude for the lengths our volunteers go to, to ensure their client is professionally represented.

The benefits to our advocates of taking on FRU cases apply to many stages of professional progression. Linklaters LLP is keen to offer a placement at FRU to its trainee solicitors because of the professional benefits of undertaking advocacy and engagement directly with the client. This year Linklaters secondee Rosie Vince signed out a case at the Employment Appeal Tribunal. In his judgment Gavin Mansfield QC, sitting as a deputy High Court Judge in the EAT added "Before going further, I would like to record my thanks to Ms Vince for the assistance that she has given to the appellant; and indeed my thanks to FRU for the great assistance that it gives to those otherwise unable to obtain representation". The Judge stated: "The claimant had the very considerable benefit of representation by Ms Vince on behalf of the FRU".

Writing after the judgment was handed down Rosie wrote "Thank you FRU for the wonderful and rewarding opportunity to represent my client in front of the Employment Appeal Tribunal - absolutely a defining moment in my career so far!".

Policy

We are still committed to identifying opportunities to engage with policy makers about issues that affect FRU clients. We do so by feeding in evidence provided through our casework. There were fewer opportunities this year, but we were particularly pleased to be invited to contribute to a seminar on proposed changes to Judicial Review (JR) in July 2021. The seminar was entitled "Westminster Legal Policy Forum; The future for judicial review in England and Wales – new JR legislation, reducing undue delay to major projects and court proceedings, and the impact of reform on stakeholders". I was amongst a distinguished panel of speakers that included Lord Faulks QC (Chair, Independent Review of Administrative Law), Lord Anderson of Ipswich KBE QC and the former Attorney General Rt Hon Sir Geoffrey Cox QC MP. I highlighted the importance of JR to our clients in our ordinary appellate work rather than as strategic litigation, and that the proposals for reform were unnecessary and based on inadequate consultation. To be invited to address attendees from a range of civil service policy departments on such an important subject is recognition of the importance of our work and experience.

Office move

The lease on our office accommodation at Kingsbourne House in Holborn expired in February 2021. As reported in our last annual report we had considerable help from Nigel Fox, Elliot Davies and colleagues from Capital Real Estate Partners LLP in researching the market throughout 2020.

During our accommodation search we approached each of the Inns of Court, as existing supporters, to see whether they had any suitable office space. We were grateful to each of them for proposing a range of options. Fortunately, one office suite in Gray's Inn was particularly suitable in terms of space, configuration and location.

We are grateful to the trustees of Gray's Inn for agreeing to lease part of the 1st floor of 10/11 Gray's Inn Square. The lease is let on commercial terms, but there are many benefits to us from being located in the Inn, with access to excellent facilities for our staff and volunteers. The office has been recently refurbished and we have an agreeable view out over the peaceful green space of Gray's Inn Square.



The move itself was more difficult due to the ongoing restrictions caused by COVID-19. Unpacking took much longer than it might have done as staff were still working from home. My thanks go to all staff who were involved, but particularly Sharon Sneddon our office manager, and Michael Reed, principal legal officer, who packed, supervised and took the lead on setting up our new office.

The Gray's Inn Square office is smaller than our previous office. We are still in the process of developing a hybrid working model, balancing the competing factors mentioned above. The office is an excellent environment that is more cost effective and flexible than our previous office and we are delighted to be back in Gray's Inn, where FRU was located earlier in our nearly 50 year history.

Our smart new office in Gray's Inn

Nottingham

FRU Nottingham is the only FRU branch outside of London and represents clients in both employment and social security claims. FRU Nottingham is part of the Nottingham Law School Legal Advice Centre, a teaching law firm, which is fully authorised and regulated by the Solicitors Regulation Authority. Nottingham Law School Legal Advice Centre provides practical legal work experience to Nottingham Law School students, whilst offering pro bono and low-cost legal services to the community.

Our students, supported by Centre staff, represented a total of 28 individuals in Social Security and Employment Tribunal proceedings over the period 1 October 2020 to 30 September 2021. Over £390,000 was recovered in benefits or awarded in settlements and compensation to our FRU clients this year.

FRU Nottingham saw a reduction in cases by almost 50% compared to before the pandemic, starkly highlighting the impact of Covid on access to justice. The pandemic continued to bring challenges this year, but we are really proud of how our student volunteers and clients adapted during a difficult time. We note that the DWP suspended a significant number of cases during the pandemic, a time which has been particularly difficult for those unable to access technology.

Supporters

FRU is exceptionally fortunate with the support that it enjoys from all parts of the legal profession.

The Bar Council

The Bar Council is a long-standing and generous supporter of FRU. The Council makes a significant annual financial donation and supports our work in many other ways. We are grateful to the Chairs of the Bar Council during this period, Amanda Pinto QC and Derek Sweeting QC, for their personal interest and support for our work. Thanks too go to Bar Council Chief Executive Malcolm Cree CBE, for his ongoing support. Regular meetings were held between ourselves and Amanda, Derek and Malcolm. We are always pleased to prepare a short written and verbal report to the Bar Council each year to demonstrate the impact of its support for FRU and to highlight key developments in our work.

In April 2021, through Derek Sweeting QC's good offices, we were offered the opportunity to take over the Bar Council's Instagram account for a day. We gladly took the opportunity to talk to a wide audience of people about our work and impact. We were grateful to FRU volunteer Mahika Gogi, barrister Daniel Barnett, Linklaters' secondee Rosie Vince and FRU patron the Secret Barrister for preparing videos that spoke about their reasons for supporting FRU. The takeover had an excellent reaction and encouraged us to set up a FRU Instagram account to build on the event and to reach a different audience to our other social media channels. Thanks must go to the Bar Council communications team of Shiryn Sayani and Hannah Williams for their patience and assistance in setting up the takeover.

We were, as always, invited to participate in the Bar Council annual pupillage fair and to attend the Bar Council and Young Bar annual conference. Both events were successfully run remotely due to ongoing COVID-19 restrictions.

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. As reported above the Inns supported our search for a new office base and we are grateful to each of them for their positive responses.

Support from other organisations

The London Legal Walk is usually a significant source of funds for FRU. Due to the COVID-19 pandemic the event was run differently, and we are greatly indebted to the team at the London Legal Support Trust for the work they put in to making the revised events such a success. We are also grateful to all the walkers and the barristers' chambers who raised money for FRU.

We enjoy a fruitful relationship with the Employment Lawyers Association (ELA) and have continued to work with them on facilitating the 100 Days and Employment Tribunal Litigant in Person Support (ELIPS) schemes in London, which go from strength to strength. Our thanks go to the ELA Pro Bono Committee, and all ELA members for this crucial support to our employment service.

For the second year running we were honoured to be selected as the charity partner for The Lawyer Awards. The Lawyer magazine is a prestigious legal publication which runs annual awards to recognise high achievement by law firms, barristers' chambers and individual lawyers. The awards ceremony was again an online event hosted by the BBC journalist Huw Edwards. Attendees were given information about our service, giving us excellent exposure to parts of the legal sector that may be unfamiliar with our work. The Lawyer also ran a feature about FRU later in the year. We are grateful for these invaluable opportunities to raise our profile and identify new supporters.

We were also grateful to the organisers of the UK Adjudicators London Conference 2021 for allowing us to display information about our service to attendees, and for holding a raffle to fundraise for FRU.

I was delighted to be invited to the annual dinner of the Institute of Barristers' Clerks in 2021. IBC Chair Lucy Barbet made an excellent speech at the dinner, and we look forward to working with Lucy's successor, Geoff Carr, an old friend of FRU's.

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 11 King's Bench Walk, 39 Essex, Matrix, 1 Crown Office Row, 1 Essex Court, Serle Court and South Square chambers made generous donations. 11 King's Bench Walk made an unsolicited increased donation for which we are particularly grateful.

Grants from Charitable trusts

Income from charitable trusts is important in terms of the size and regularity of grants. This year marked the end of our previous grant from Trust for London, which has supported our employment work for three years. We are grateful for the Trust for this support, and we look forward to continuing the relationship in the future through further grant applications.

We were in the second 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.

Linklaters LLP

FRU has continued our excellent relationship with Linklaters, and we were delighted to once more host a Linklaters' trainee solicitor, Rosie Vince, who represented clients and assisted with the wider work of the Unit. Rosie undertook her secondment during lockdown restrictions, having more limited face to face time than would normally be the case for these secondments. It is testament to her skills and resilience that she made a success of her time with us.

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. During this year, in addition to making a significant contribution to our running costs of £25,000, Linklaters also agreed to cover the costs of our office move in the sum of £18,000. I can't overstate just how much this support means to the continuation of our service.

Individuals

For the second year running we benefited from the generosity of Outer Temple Chambers' barrister Daniel Barnett who organised a series of webinars on employment law. The webinars raised an incredible £30,000 to support our service. Thanks must go to Daniel for organising the webinars and underwriting the donation before bookings had opened, and to the 30 lawyers who generously gave their time for free to present the webinars. In addition to making a presentation, each lawyer made themselves available to take questions on their chosen subject.

Daniel Barnett also helped us to publicise our service by inviting me onto his LBC radio 'Legal hour' show to speak about our work. He also kindly recorded a video clip that was shown during the Instagram takeover offered to FRU by the Bar Council.

We also benefited from the generosity of legal conference organiser Michael Rubenstein who made FRU the charitable beneficiary of his '22 QCs on the Hot Employment Law Issues 2020 – 21' conference in October 2020.

As always, we benefit from the financial support of hundreds of individuals throughout the year. During this year fundraising events were still affected by lockdown, but dozens of people still undertook sponsored events to raise sponsorship. Thanks go to all those who ran, walked or cycled for FRU as part of the London Legal Support Trust 10 x Challenge in October 2020. Other people started fundraising for their London Marathon run in October 2021, the outcome of which will be reported in our next annual report.

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 Queen's Counsel (QC) each year, inviting them to donate to Advocate and FRU as part of celebrating their professional advance. Each year several new QCs 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 in contrast to our partnership with Nottingham Law School, City students 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.

Chief Executive's report Year ended 30 September 2021

We were delighted to be asked by the Law School to develop this partnership by providing face to face support for City law students on 2 days per week at the new law school building in Clerkenwell. This will enable us to provide immediate, tailored support in a way that integrates effectively with academic timetables and student preferences. We were in discussions with City academic staff during this reporting year to commence as soon as COVID-19 conditions allow. We are pleased to deepen our links to City Law School in a way that recognises the value of FRU as clinical legal education.

Other support

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:

Charles Bagot QC, Gatehouse Chambers

Tim Buley QC, Landmark Chambers

Ann Fairpo, Temple Tax Chambers

Leon Glenister, Landmark Chambers

Eleanor Mitchell, Matrix Chambers

Margaret Pennycook, City Chambers

Sally Robertson, Cloisters

Celia Rooney, Blackstone Chambers

Frederick Wilmot-Smith, Brick Court Chambers

Joshua Yetman, 7 Bedford Row

We could not run our volunteers' training days without the help of speakers who have given up their time to contribute:

Gemma Daley, Doughty Street Chambers

Alison Padfield QC, 4 New Square

Chief Executive's report Year ended 30 September 2021

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 continuing lockdown. All staff members continued to adapt and deliver our service without interruption through COVID-19, ensuring that our clients and volunteers continued to receive the same high standard of service. We are grateful to their dedication and resilience.

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

Our staff members during 2020/2021 were:

CEO	David Abbott
Principal Legal Officers	Michael Reed Emma Baldwin
Legal Officer	Abou Kamara
Assistant Legal Officers	Laura Regueiro Romero to December 2020 Heloise Ramage Hayes to October 2021 Nathan Toms to July 2021 Helen Moizer from September 2021 Daniel Hallstrom from September 2021
Office Manager	Sharon Sneddon
Administrator	Nneoma Atumonyogo to May 2021 Joanne Yates from August 2021
Bookkeeper (part-time)	Bosede Babalola

As we were approaching the end of this reporting year Michael Reed, our principal legal officer for employment, gave us advance notice that he was going to extend his judicial sittings and wouldn't be able to continue in his role at FRU. We were grateful for Michael's early notice, enabling us to appoint a successor. Michael will be leaving in 2022 and much more will be said about his contribution to FRU in our next annual report.

Chief Executive's report Year ended 30 September 2021

Governance

Our plans to move to a new governance structure were paused as a result of the pandemic. We will conclude the transition to a new FRU charity over the coming months.

Signed:

A handwritten signature in black ink, appearing to read 'David Abbott', with a stylized flourish at the end.

Chief Executive

Date: 22/07/2022

The trustees present their report together with the accounts of The Free Representation Unit ("FRU" or "the Unit") for the year to 30 September 2021. This report has been prepared in accordance with Part 8 of the Charities Act 2011.

The accounts have been prepared in accordance with the accounting policies set out on pages 24 to 27 of the attached accounts 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 accounts 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 also have a small branch in Nottingham through a partnership with Nottingham Law School Legal Advice Centre. 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.

OBJECTIVES AND ACTIVITIES (continued)

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. 49 years on, FRU provides up to 800 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.

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. Although, the organisation has again been tested during these 12 months, we have managed to maintain our service under very difficult circumstances. The trustees would like to thank the staff for their hard-work, dedication and adaptability.

FRU was able to continue representing clients and training aspiring lawyers throughout the year. We have adapted our model to support our volunteers and to represent clients remotely. It is testament to the resilience of our model that we could adapt so quickly. We also continued to make the voices of our clients heard to policy makers, this year speaking at a significant conference on the future of Judicial Review. This activity accords with our charitable objectives and we will continue to look for opportunities to represent the interests of our clients.

FINANCIAL REVIEW

Results for the period

Income for the year was £439,585 (2020 – £612,958). Expenditure totalled £476,731 (2020: £484,610). This results in a net loss position of £37,146 (2019: net gain of £128,348).

The pandemic did limit some fundraising possibilities, but fortunately we benefited from the generosity of some existing funders including Linklaters LLP, which offered additional support to cover the costs of our office move. This was highly appreciated.

Our financial position was considerably improved by the support of individuals and organisations who recognise the value of our work. Particular thanks must go to Daniel Barnett for organising the employment webinars which raised £30,000 and to Dr Catrin Griffiths, editor of The Lawyer magazine for appointing FRU as the charity partners for The Lawyer Awards 2021.

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 total reserves of £238,926 (2020: £276,072) none of which was restricted as at 30 September 2021 (2020: £14,530).

Unrestricted reserves are therefore £238,926 (2020: £261,452). After deducting those unrestricted reserves that are represented by tangible fixed assets, and are therefore not readily available to meet expenditure or are designated for a particular purpose, the charity's free reserves were £229,275 as at 30 September 2021 (2020: £246,032). This is above the charity's target level of free reserves, but not as strong a position as last year. We are not complacent about this and will continue to monitor income and expenditure in real time to enable timely financial decisions to be taken.

The trustees have taken careful steps to manage the finances of the charity and to forecast our income and expenditure over the forthcoming 12 months accurately. We set out in this report the actions taken to manage the continuing risks from the COVID-19 crisis, which is an important feature of the current financial and operational situation. In reaching their conclusion that the charity is a going concern, the Trustees have considered the ability of the charity to absorb a fall in voluntary income of up to 10% whilst continuing to carry out its activities.

Reserves policy and financial position (continued)

We are satisfied that through a combination of successful applications for additional funding, generous additional donations from existing supporters and careful management of expenditure we are in a good position to operate for the next 12 months.. We also have plans for additional funding applications which, if successful, would further strengthen our financial position.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Organisation

The Free Representation Unit is an unincorporated body, registered with the Charity Commission. It is governed by a constitution dated 31 March 2005 and revised on 25 March 2010. The assets of the Unit are vested in the trustees, who are appointed by the Chair of the Bar Council. The appointment of a trustee by the Chair of the Bar Council occurs after consultation the General Management Committee of the Bar Council. The trustees are appointed for a period of four years but are eligible for reappointment. Only a member of the Bar or a judge may be appointed as a trustee.

Until 29 April 2019 the Unit was run by a Management Committee, consisting of representatives who were elected from the body of volunteers who carry out the work of the Unit, together with the Chief Executive. Following the adoption of a resolution at an Extraordinary General Meeting on 29 April 2019 the functions and powers of the management committee were transferred to the trustees. As previously reported a new incorporated FRU charity with the same charitable objectives has been registered with Companies House, the Charity Commission and HMRC. We are in the process of transferring the assets and liabilities to the new charity and have set a target date of 31 July 2022 when this will take effect. We would like to express our thanks to our pro bono legal advisers from Dechert LLP and Baker & MacKenzie LLP.

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 trustees regularly consider the major risks to which the Unit is exposed, prioritise those risks, review the extent to which they are and can be managed and, in the light of that work, consider what further management actions are required.

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.

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Risk management (continued)

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 the effectiveness of this risk mitigation was the development of the digital strategy to meet the needs of all stakeholders over the next five to ten years.

This document was written during the third year of the COVID-19 crisis. The crisis poses ongoing risks to FRU from changes in case referral patterns, a move to greater online working in legal education, legal hearings and the general world of work and changing funder priorities. We are working to understand and mitigate these risks. For example:

- ◆ Our digital transformation strategy is incremental and modular. We are now reviewing the elements that have not yet been implemented to ensure that our IT offers the best experience to volunteers working remotely. We will develop a new volunteer hub to replace our aging and unsupported FRUonline system.
- ◆ Our new office is smaller, more flexible and cheaper. We have reduced our accommodation costs and have taken on a lease that offers stability for 10 years but with a rolling 3-month notice period. We can be nimble if we need to be, but retain our base if it works well for us.
- ◆ We will review our current service to ensure it is as efficient and effective as possible so that we are sure that we maximise the number of cases that can be taken on with a hybrid working model. We will develop new projects to address the case profile post COVID-19, applying to charitable trusts for multi-year funding.
- ◆ We will take advantage of developments in HM Courts & Tribunals Service transformation, for example plans to introduce a new online user journey to the employment tribunal. This will improve efficiency and effectiveness.
- ◆ We will look to update our website to offer all users better functionality and services.
- ◆ 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.

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Risk management (continued)

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 were in office at the date of approval of the accounts and served throughout the year ended 30 September 2021.

Trustee

Michael Fealy QC (Joint senior trustee)

Sean Jones QC (Joint senior trustee)

Fenella Morris QC

Alison Padfield QC

Sir Jeremy Johnson was in office until his resignation on 24 November 2020 and was not in office at the date of approval of the accounts.

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

It is our policy, on the appointment of a new trustee, to check that they are conversant with the relevant provisions of charity law and that they are sufficiently familiar with the workings of FRU. In most cases, they are conversant, but, where necessary, briefings are provided.

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 accounts 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 accounts 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 accounts, 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 accounts 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;

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Statement of trustees' responsibilities (continued)

- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- ◆ prepare the accounts 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 accounts comply with the Charities Act 2011, applicable Charity (Accounts and Reports) Regulations and the provisions of the charity's constitution. 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.

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 accounts may differ from legislation in other jurisdictions.

Signed on behalf of the trustees:



Date: 22 July 2022

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

Opinion

We have audited the accounts of Free Representation Unit (the 'charity') for the year ended 30 September 2021 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the accounts. 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 accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 30 September 2021 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 Charities Act 2011.

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 accounts* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 accounts 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 accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; 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 accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, 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 accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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:

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 engagement partner 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 accounts 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 accounts 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.

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.

Auditor's responsibilities for the audit of the accounts (continued)

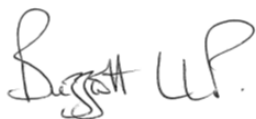
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ 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.

A further description of our responsibilities for the audit of the accounts 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 trustees, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

22 July 2022

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities Year ended 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	Unrestricted funds £	Restricted funds £	2020 Total funds £
Income from:							
Donations	1	350,700	53,500	404,200	489,621	68,950	558,571
Investments		3	—	3	2	—	2
Charitable activities							
. Legal representation of those in need	2	35,382	—	35,382	54,385	—	54,385
Total income		386,085	53,500	439,585	544,008	68,950	612,958
Expenditure on:							
Raising funds							
. Raising donations	3	19,302	—	19,302	19,467	—	19,467
Charitable activities							
. Legal representation of those in need	3	389,399	68,030	457,429	379,804	85,339	465,143
Total expenditure		408,701	68,030	476,731	399,271	85,339	484,610
Net (expenditure) income and net movement in funds for the period		(22,616)	(14,530)	(37,146)	144,737	(16,389)	128,348
Reconciliation of funds:							
Fund balances brought forward							
at 30 September 2020		261,542	14,530	276,072	116,805	30,919	147,724
Fund balances carried forward							
at 30 September 2021		238,926	—	238,926	261,542	14,530	276,072

All of the charity's activities derived from continuing operations during the above two financial periods.

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

Balance Sheet Year ended 30 September 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	7		9,651		15,510
Current assets					
Debtors	8	44,736		91,287	
Cash at bank and in hand		234,554		221,924	
		279,290		313,210	
Current liabilities					
Creditors, accruals and deferred income	9	(50,015)		(52,648)	
Net current assets			229,275		260,562
Total net assets			238,926		276,072
The funds of the charity:					
Restricted funds	10		—		14,530
Unrestricted funds					
. Designated funds	11	9,651		15,510	
. General funds		229,275		246,032	
			238,926		261,542
			238,926		276,072

Approved by the trustees
and signed on their behalf by:



Date: 22 July 2022

Principal accounting policies Year ended 30 September 2021

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

Basis of preparation

These accounts have been prepared for the year ended 30 September 2021.

The accounts 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 accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

Critical accounting estimates and areas of judgement

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

One area where a judgement and estimate have been made is in respect of estimating the useful economic life of tangible fixed assets.

In addition to the above, the full impact of the global coronavirus pandemic is still unknown. It is therefore not currently possible to evaluate all the potential implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy. The charity has therefore made judgements when estimating the impact of COVID-19 on the charity's income and expenditure flows for the purpose of preparing cash flow forecasts and budgets to assist in the assessment of going concern.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The charity's free reserves as at 30 September 2021 were £220,275 (2020: £246,032). This is significantly above the charity's target level of free reserves of £120,000.

Assessment of going concern (continued)

As explained more fully in the Trustees' Report, the trustees have considered the effect of the changes to the fundraising landscape of COVID-19 pandemic on the charity and have concluded that they believe it is still a going concern. In reaching this conclusion, the Trustees have considered the ability of the charity to absorb a fall in voluntary income of up to 10% whilst continuing to carry out its activities. In particular, the trustees have taken careful steps to manage the finances of the charity and to forecast the charity's income and expenditure over the forthcoming 12 months accurately and are satisfied that through a combination of successful applications for additional grants, fundraising appeals to the public and legal profession, and careful management of expenditure the charity is in a good position to operate for the next 12 months.

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 the value of volunteers' 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 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 accounts 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 |

Tangible fixed assets (continued)

- ♦ 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.

Cash at bank and in hand

Cash at bank and in hand represents such accounts 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

	Unrestricted funds £	Restricted funds £	2021 Total funds £
Donations received:			
. Bar Council ¹	64,800	—	64,800
. Inns of Court	80,000	—	80,000
. Linklaters LLP	25,000	18,000	43,000
. Individuals, including chambers	73,102	—	73,102
. City Bridge Trust	31,000	—	31,000
. Legal Education Foundation	—	12,500	12,500
. Employment Lawyers Association	10,000	—	10,000
. London Legal Support Trust	3,248	—	3,248
. Trust for London	—	20,000	20,000
. Individuals' sponsored activities	11,142	—	11,142
. Inns of Court & Bar Educational Trust	25,000	—	25,000
. Income received under standing order from individuals and sets of chambers	13,291	3,000	16,291
. Others	10,293	—	10,293
Total donations	346,876	53,500	400,376
Tax repayment under Gift Aid	3,824	—	3,824
2021 Total funds	350,700	53,500	404,200

¹ The Chairman of the General Council of the Bar (Bar Council) appoints the trustees of FRU.

1 Donations and other financial support (continued)

	Unrestricted funds £	Restricted funds £	2020 Total Funds £
<i>Donations received:</i>			
. Bar Council ¹	64,800	—	64,800
. Inns of Court	80,000	—	80,000
. Linklaters LLP	35,000	—	35,000
. Individuals	102,544	—	102,544
. City Bridge Trust	45,625	—	45,625
. Community Justice	75,000	—	75,000
. Legal Education Foundation	—	20,950	20,950
. Therium Access Limited	—	25,000	25,000
. The Law Society Charity	4,000	—	4,000
. Employment Lawyers Association	20,000	—	20,000
. London Legal Support Trust	17,550	—	17,550
. Trust for London	—	20,000	20,000
. Individuals' sponsored activities	9,319	—	9,319
. Inns of Court & Bar Educational Trust	10,000	—	10,000
. Income received under standing order from individuals and sets of chambers	16,089	3,000	19,089
. Others	5,820	—	5,820
Total donations	485,747	68,950	554,697
<i>Tax repayment under Gift Aid</i>	<i>3,874</i>	<i>—</i>	<i>3,874</i>
2020 Total funds	489,621	68,950	558,571

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2021 Total funds £
Training of potential volunteers	14,632	—	14,632
Subscriptions from referral agencies	7,550	—	7,550
Payments by Law Schools ('FRU option')	13,200	—	13,200
2021 Total funds	35,382	—	35,382

	Unrestricted funds £	Restricted funds £	2020 Total funds £
Training of potential volunteers	34,520	—	34,520
Subscriptions from referral agencies	6,425	—	6,425
Payments by Law Schools ('FRU option')	13,440	—	13,440
2020 Total funds	54,385	—	54,385

otes to the financial statements Period ended 30 September 2021

3 Expenditure

	Cost of raising funds		Legal representation		Governance		Total	Total	2021
	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Total £
Fundraising costs	2,196	—	—	—	—	—	2,196	—	2,196
Staff costs									
. Wages and salaries	11,004	—	219,931	31,419	4,402	—	235,337	31,419	266,756
. Social security costs	1,241	—	21,649	3,565	499	—	23,389	3,565	26,954
. Pension costs	1,773	—	11,708	516	1,942	—	15,423	516	15,939
. Recruitment costs	—	—	395	—	—	—	395	—	395
	14,018	—	253,683	35,500	6,843	—	274,544	35,500	310,044
General expenditure									
. Depreciation	743	—	8,402	1,714	—	—	9,145	1,714	10,859
. Premises	631	—	76,989	11,422	—	—	77,620	11,422	89,042
. Office running	1,176	—	27,835	16,394	—	—	29,011	16,394	45,405
. Library	121	—	1,620	3,000	—	—	1,741	3,000	4,741
. Other	417	—	1,367	—	—	—	1,784	—	1,784
	3,088	—	116,213	32,530	—	—	119,301	32,530	151,831
Auditor's remuneration									
. Current year audit fee	—	—	—	—	8,100	—	8,100	—	8,100
. Prior year audit fee	—	—	—	—	4,560	—	4,560	—	4,560
	—	—	—	—	12,660	—	12,660	—	12,660
Total									
Allocation of governance costs	—	—	19,503	—	(19,503)	—	—	—	—
2021 Total funds	19,302	—	389,399	68,030	—	—	408,701	68,030	476,731

otes to the financial statements Period ended 30 September 2021

3 Expenditure

	Cost of raising funds		Legal representation		Governance		Total	Total	2020
	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Total £
<i>Fundraising costs</i>	2,238	—	—	—	—	—	2,238	—	2,238
<i>Staff costs</i>									
. Wages and salaries	10,520	—	191,132	58,897	4,208	—	205,860	58,897	264,757
. Social security costs	1,043	—	18,202	4,083	420	—	19,665	4,083	23,748
. Pension costs	1,638	—	10,820	591	1,795	—	14,253	591	14,844
. Recruitment costs	—	—	—	—	—	—	—	—	—
	13,201	—	220,154	63,571	6,423	—	239,778	63,571	303,349
<i>General expenditure</i>									
. Depreciation	1,203	—	21,080	1,192	—	—	22,283	1,192	23,475
. Premises	475	—	79,849	—	—	—	80,324	—	80,324
. Office running	1,216	—	30,280	16,426	—	—	31,496	16,426	47,922
. Library	528	—	7,083	3,000	—	—	7,611	3,000	10,611
. Other	606	—	1,975	1,150	—	—	2,581	1,150	3,731
	4,028	—	140,267	21,768	—	—	144,295	21,768	166,063
<i>Auditor's remuneration</i>									
. Current year audit fee	—	—	—	—	8,400	—	8,400	—	8,400
. Prior year audit fee	—	—	—	—	4,560	—	4,560	—	4,560
	—	—	—	—	12,960	—	12,960	—	12,960
<i>Total</i>									
Allocation of governance costs			19,383		(19,383)				
2020 Total funds	19,467	—	379,804	85,339	—	—	399,271	85,339	484,610

4 Staff costs and remuneration of trustees and key management personnel

No employee earned £60,000 or more (including benefits) during the year (2020 – none). The average number of employees was 9 (2020 – 9). No trustee received any remuneration or expenses in respect of their services as a trustee during the period (2020 – £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 year was £62,670 (2020 – £61,326).

5 Net (expenditure) income

This is stated after charging:

	2021 £	2020 £
Staff costs	310,044	303,349
Operating lease rentals	65,660	65,078
Auditor's remuneration		
. Current year audit fee	8,100	8,400
. Prior year audit fee	4,560	4,560
Depreciation	10,859	23,475

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 October 2020	55,968	58,887	38,379	153,234
Additions	5,000	—	—	5,000
Disposal	(18,000)	—	—	(18,000)
At 30 September 2021	<u>42,968</u>	<u>58,887</u>	<u>38,379</u>	<u>140,234</u>
Depreciation				
At 1 October 2020	48,160	53,171	36,393	137,724
Charge for period	7,808	2,352	699	10,859
Disposal	(18,000)	—	—	(18,000)
At 30 September 2021	<u>37,968</u>	<u>55,523</u>	<u>37,092</u>	<u>130,583</u>
Net book values				
At 1 October 2021	5,000	3,364	1,287	9,651
At 30 September 2020	<u>7,808</u>	<u>5,716</u>	<u>1,986</u>	<u>15,510</u>

	Leasehold improve- ments £	Computer equipment and software £	Office equipment £	Total £
Cost				
At 1 October 2019	55,968	58,065	38,379	152,412
Additions	—	822	—	822
At 30 September 2020	<u>55,968</u>	<u>58,887</u>	<u>38,379</u>	<u>153,234</u>
Depreciation				
At 1 October 2019	34,104	46,743	33,402	114,249
Charge for period	14,056	6,428	2,991	23,475
At 30 September 2020	<u>48,160</u>	<u>53,171</u>	<u>36,393</u>	<u>137,724</u>
Net book values				
At 30 September 2020	<u>7,808</u>	<u>5,716</u>	<u>1,986</u>	<u>15,510</u>
At 30 September 2019	<u>21,864</u>	<u>11,322</u>	<u>4,977</u>	<u>38,163</u>

8 Debtors

	2021 Total funds £	2020 Total funds £
Debtor due in greater than one year	—	19,163
Accrued income	34,806	64,600
Prepayments	9,930	7,524
	44,736	91,287

The debtor due in greater than one year in 2020 represented the deposit paid on the rent of the charity's Kingsbourne House offices. These were vacated in 2021. There was no deposit payable for the new offices that the charity moved into during 2021 and hence no debtor greater than one year.

9 Creditors, accruals and deferred income

	2021 Total funds £	2020 Total funds £
Other creditors	109	4,609
Accruals	44,906	36,440
Deferred income	5,000	11,599
	50,015	52,648

10 Restricted funds

	At 30 September 2020 £	Income £	Expenditure £	At 30 September 2021 £
Staff fund	3,000	32,500	(35,500)	—
Digital strategy	11,530	—	(11,530)	—
Matrix Chambers	—	3,000	(3,000)	—
Office Move	—	18,000	(18,000)	—
	14,530	53,500	(68,030)	—

The Staff Fund comprises of monies granted to support specific posts, namely the Assistant Legal Officer and Self-referral Scheme Coordinator and the Assistant Legal Officer – Social Security.

The Digital Strategy fund comprises of monies received from donors specifically to further the charity's digital strategy.

The Matrix Chambers fund consists of a grant made to cover the purchase of legal reference materials and staff training.

10 Restricted funds (continued)

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
Staff fund	18,571	45,000	(60,571)	3,000
Digital strategy	12,348	20,950	(21,768)	11,530
Matrix Chambers	—	3,000	(3,000)	—
	30,919	68,950	(85,339)	14,530

The Digital Strategy fund comprises of monies received from donors specifically to further the charity's digital strategy.

The Matrix Chambers fund consists of a grant made to cover the purchase of legal reference materials and staff training.

11 Designated funds

	At 30 September 2020 £	Income £	Expenditure and transfers £	At 30 September 2021 £
Fixed asset fund	15,510	—	(5,859)	9,651

The fixed asset fund represents the net book value of the charity's unrestricted fixed assets as at 30 September 2021 and has been created to reflect the trustees' belief that these assets are not readily expendable by the charity.

	At 1 October 2019 £	Income £	Expenditure and transfers £	At 30 September 2020 £
Fixed asset fund	38,163	822	(23,475)	15,510

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2021 Total funds £
Fund balances at 30 September 2021 are represented by:			
Fixed assets	9,651	—	9,651
Debtors and cash at bank	279,290	—	279,290
Creditors, accruals and deferred income	(50,015)	—	(50,015)
Total funds	238,926	—	238,926

	Unrestricted funds £	Restricted funds £	2020 Total funds £
<i>Fund balances at 30 September 2020 are represented by:</i>			
<i>Fixed assets</i>	<i>15,510</i>	<i>—</i>	<i>15,510</i>
<i>Debtors and cash at bank</i>	<i>298,680</i>	<i>14,530</i>	<i>327,210</i>
<i>Creditors, accruals and deferred income</i>	<i>(52,648)</i>	<i>—</i>	<i>(52,648)</i>
2020 Total funds	261,542	14,530	276,072

13 Commitments

Lease commitments – operating leases

At 30 September 2021, the charity had the following future minimum commitments under non-cancellable operating leases as follows.

<i>Leasehold premises</i>	2021 £	2020 £
Payments which fall due:		
. Within one year	9,513	40,230

14 Related party transactions

During the period the charity received £nil donations from trustees (2020: £nil). Other than those disclosed elsewhere in the notes to the accounts, there were no further related party transactions during the period (2020: none) which required disclosure.

15 Post balance sheet events

We will update our governance model by operationalising the incorporated entity created in 2019 and winding up the activity of this unincorporated body. The switch over to the new model will take place on 31 July 2022

List of donors and financial supporters Year ended 30 September 2021

The following pages do not form part of the statutory accounts.

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.

Institutions

11 King's Bench Walk	The General Council of the Bar
39 Essex Chambers	The Honourable Society of Gray's Inn
City Bridge Trust	The Honourable Society of Lincoln's Inn
Employment Lawyers Association	The Honourable Society of Middle Temple
Employment Law Service (Daniel Barnett)	The Honourable Society of the Inner Temple
Linklaters LLP	The Inns of Court & Bar Educational Trust
London Legal Support Trust	The Worshipful Company of Arbitrators
Matrix Chambers Causes Fund	Trust for London
Michael Rubenstein Conferences	White & Case LLP
One Crown Office Row	
One Essex Court	
Paypal Giving Fund	
Rothesay Pensions Management Ltd	
Salesforce	
Serle Court Chambers	
South Square Chambers	

Individuals

Adrian Beltrami	Anneli Howard QC
	Anthony Hudson QC
	Antony Zacaroli QC
	B Acreman
	BA Marder
	Ben Collins QC
	Benjamin Strong QC
	Ben Quiney QC
	Sir Brian Langstaff
	CAC Murfitt
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Andrew Bartlett QC	

List of donors and financial supporters Year ended 30 September 2021

Hi Honor D.C. Pitman	John Greaves Ross Martyn
Daniel Margolin QC	John Litton QC
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Daniel Toledano QC	Sir John Mummery
David A Foxton QC	Jonathan Davies-Jones QC
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Grant Lazarus	Mathew Purchase QC
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Henry Turcan	Nicholas Le Poidevin
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HM Boggis-Rolfe	Nicholas Templar Levisseur
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Julian Ghosh QC	Nigel Giffin QC
James Cutress QC	Nigel Tozzi QC
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James Leabeater QC	Patricia Hitchcock
James Ramsden QC	Patrick Helenus Milmo
JA Orford	Paul M Stanley
Jason Evans-Tovey	Penelope Madden QC
JB Brodie	Peter Andrews
Sir Jeremy Johnson	Peter Carter QC
Jeremy Russell QC	Peter Rees QC
Jeremy Nicholson QC	Philip Edey
JG Boal	PL Baxendale QC
Joanna M Heal	Sir PL Gibson
John Crosfill	Poonam Melwani QC

List of donors and financial supporters Year ended 30 September 2021

PR Cowell
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William Trower QC

List of donors and financial supporters Year ended 30 September 2021

Grateful thanks for the support from:



Accounts

**Free
Representation
Unit**

**Annual Report and Financial
Statements**

Year to 30 September 2020

Charity Registration Number
295952

This year we were delighted to receive recognition for the work of our volunteers from Baroness Hale, President of the Supreme Court. At the Bar Council conference in 2019 Baroness Hale was invited to sign a copy of "First 100 years of women in law" for FRU. Baroness Hale dedicated the book with the words "Well done the FRU! All good wishes Brenda Hale"



FRU volunteer Natalie Goodwin received the signed book, after entering a draw open to all FRU volunteers. Natalie said: "Lady Hale is a great source of inspiration to me and this book will soon become one of my most precious possessions".

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List of donors	35
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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 Judge The Rt Hon Lord Phillips of Worth Matravers The Secret Barrister
Trustees	Sean Jones QC (Joint senior trustee) Michael Fealy QC (Joint senior trustee) Fenella Morris QC Alison Padfield QC
Chief Executive	David Abbott
Registered address	10/11 Gray's Inn Square, Gray's Inn, London, WC1R 5JD
Telephone	020 7611 9555
Website	www.thefru.org.uk
Charity registration number	295952
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Unity Trust Bank plc 9 Brindleyplace Birmingham B1 2HB

Background to this annual report

Trustee

Although it does not fall strictly within the timescale covered by this report, it is appropriate to record that Sir Jeremy Johnson resigned as a trustee as of 24 November 2020. This was approximately 12 months after he had been appointed as a Justice of the High Court. Everyone associated with FRU would like to record their thanks to Sir Jeremy for his hard work and support as a trustee.

FRU's work

Covid-19

The period covered by this report became dominated by the emerging impact of Covid-19. The FRU service moved to remote working on 11 March 2020, slightly ahead of the national lockdown. We benefited from our investment in IT and communications over the previous 18 months, which meant that all office systems were accessible remotely.

Lockdown had an impact on our working practices, the tribunals that we represent clients in, and the many agencies that refer cases to us. Our usual methods of reflecting our work are not meaningful in this context. This report will be shorter than our usual annual report, and we will look for other opportunities to talk about our ongoing work as we emerge from lockdown.

Between March – September 2020 the tribunals that we represent in, and our referral agencies operated on a restricted basis. As a consequence, far fewer cases were referred to us than in a standard year. Our experience was that remote supervision of volunteers worked successfully but took longer, therefore reducing our capacity. Nevertheless, we had a large existing caseload of employment cases that we continued to prepare for tribunal or negotiate to settlement, and new employment and social security cases were referred throughout the period. Our service was maintained throughout the first lockdown period, and we successfully represented many clients in telephone and video hearings. Credit must go to our volunteers for adapting to these new circumstances.

We also took the opportunity to transform our training for new volunteers from being wholly face to face to remote. This was piloted for a small number of volunteers during June and then delivered to a larger number of trainees in July and October. This meant that we had sufficient volunteer advocates to match the level of demand for representation. We will decide post pandemic what is the best method for training delivery in the longer term.

We continued our longstanding partnership with City University Law School. City students on the LLM and Bar course undertake FRU cases which are then assessed as part of their course work. This arrangement works well for City and FRU, and we were delighted to begin discussions on how we might extend the partnership in the future.

Nottingham

FRU Nottingham is the only FRU branch outside of London and represents clients in both employment and social security claims. FRU Nottingham is part of the Nottingham Law School Legal Advice Centre, a teaching law firm, which is fully authorised and regulated by the Solicitors Regulation Authority. Nottingham Law School Legal Advice Centre provide practical legal work experience to Nottingham Law School students, whilst offering pro bono and low-cost legal services to the community.

FRU Nottingham represented 35 clients in social security hearings and 5 clients in employment tribunal proceedings during the period 1 October 2019 to 30 September 2020. Across the same period FRU Nottingham secured over £618,000 in compensation and benefit entitlement for their clients.

FRU Nottingham saw a reduction in cases of over 30% from the previous year, starkly highlighting the impact of Covid on access to justice. The pandemic brought its challenges, but we are really proud of how our student volunteers and clients adapted during a difficult time. We note that the pandemic has been particularly difficult for those unable to access technology and we look forward to being able to reach more of the community again in the coming months.

Supporters

FRU is exceptionally fortunate with the support that it enjoys from all parts of the legal profession.

The Bar Council

Our thanks go to Richard Atkins QC Chair of the Bar Council in 2019, Amanda Pinto QC, Chair in 2020 and Malcolm Cree CBE, Chief Executive, for the Bar Council's continued support. The grant provided by the Bar Council is the bedrock of FRU's funding and makes a major contribution to our financial stability. David Abbott was pleased to provide an oral and written annual report on our work to the Bar Council at its meetings in May 2019 and November 2020.

The Inns of Court

All four Inns of Court support our work by providing grants and by promoting our activities with their student members.

The Inns of Court and the Bar Educational Trust (ICBET)

Our position as a charity with educational objectives complements those of the Inns of Court and the Bar Educational Trust and we recognise the enormous benefits of working closely together. The trustees of ICBET have supported FRU for many years and in early 2019 the trustees agreed to consider a supplementary request for further support to enable us to re-appoint someone to the social security Assistant Legal Officer (ALO) post. The additional one-off donation of £20,000 was key to re-establishing this post and we sincerely thank the trustees for this generosity.

Supporters (continued)

Support from other organisations

The London Legal Walk is usually a significant source of funds for FRU. Due to the Covid-19 pandemic the event was run differently, and we are greatly indebted to the team at the London Legal Support Trust for the work they put in to making the revised events such a success. We are also grateful to all the walkers and the barristers' chambers who raised money for FRU.

We enjoy a fruitful relationship with the Employment Lawyers Association (ELA) and have continued to work with them on facilitating the 100 Days and Employment Tribunal Litigant in Person Support (ELIPS) schemes in London, which go from strength to strength. Our thanks go to the ELA Pro Bono Committee, and all ELA members for this crucial support to our employment service.

This year we were honoured to be selected as the charity partner for The Lawyer Awards 2020. The Lawyer magazine is a prestigious legal publication which runs annual awards to recognise high achievement by law firms, barristers' chambers and individual lawyers. All those entering for awards were invited to make a donation to FRU. We had been looking forward to attending a gala award ceremony at a Park Lane hotel. Due to the pandemic the ceremony became an online event. The award ceremony managed to maintain its glittery feel by being hosted by well know comedian Dara Ó Briain. All attendees viewed a presentation about our work and Mr Ó Briain later applauded our work to his 2.5m Twitter followers.

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, for example 5 Raymond Buildings has a popular annual quiz night in support of FRU and Advocate. The full list of chambers that made a financial donation is on pages 35 - 39 We are increasingly also receiving useful help in kind, such as the use of meeting rooms. We were grateful to No.5 Chambers for their kind agreement to photocopy training day materials, which saved us a great deal of effort.

Grants from Charitable trusts

Trust for London continued to fund the employment Self-Referral Scheme, by covering the cost of the Employment Assistant Legal Officer and Self-Referral Scheme Co-ordinator. This grant of £40,000 for three years was a significant contribution to our service and we are extremely grateful for Trust for London's continued confidence in FRU. The self-referral scheme has a 43% representation rate, which is significantly higher than the general representation rate for employment cases of 30%. The three-year grant came to an end in November 2020 and whilst we continue to run the self-referral scheme we will review its continuation post-pandemic.

Supporters (continued)

Grants from Charitable trusts (continued)

We were also fortunate to receive the support of other charitable trusts. A 5-year grant from 2019 was awarded by the City Bridge Trust for support with our core costs. This is a major boost as it brings a degree of certainty to our financial planning for an extended period. We are grateful to the trustees of the Trust for this mark of confidence in our work and organisation. We also received support from the Persula Foundation and the London Legal Support Trust who provided grants that enabled us to re-appoint a social security ALO. We were also grateful to receive a donation from the City of London Solicitors' Company Charitable Fund. It is important that we have a wide basket of supporters, and donations from charitable trusts are becoming a crucial element of our income. We plan to seek support from other relevant trusts 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, Madeline Chan, who represented clients and assisted with the wider work of the Unit. Madeline undertook her entire secondment during lockdown, and it is testament to her skills and resilience that she made a success of her time with us. 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.

Individuals

We are very grateful for the efforts of individual fundraisers who raise money for us. In 2020 long-standing FRU supporter barrister Daniel Barnett organised a series of employment law webinars. 28 eminent employment lawyers gave their time to present the webinars, viewable by subscription. This raised £15,000 for FRU. We are very grateful to everyone who presented, but particularly to Daniel for organising and hosting the webinars and underwriting the donation before it had been raised.

We are also grateful to the authors of legal books who kindly donate their royalties to FRU, including Naomi Cunningham and Michael Reed for *Employment Tribunal Claims: Tactics and Precedents* and Jonathan Kirk QC, Thomas Samuels and Lee Finch for *Mis-Selling Financial Services*.

Office accommodation

The lease on our office in Kingsbourne House expired in March 2021. During lockdown we therefore had the task of identifying new office accommodation. We were extremely grateful for the assistance of Nigel Fox, Elliot Davies and colleagues from Capital Real Estate Partners LLP who researched the market and identified a shortlist of suitable options for consideration. This assistance was kindly offered pro bono and was invaluable.

Other support

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:

Tim Buley, Landmark Chambers

Anne Fairpo, Temple Tax Chambers

Dominic Howells, Blackstone Chambers

Katherine Barnes, 39 Essex Street

Christopher Brown, Matrix

Leon Glenister, Landmark Chambers

Charles Bagot QC, Harwicke

Eleanor Mitchell, Matrix

Sally Robertson, Cloisters

Celia Rooney, Blackstone Chambers

Josh Yetman, 7 Bedford Row

We could not run our volunteers' training days without the help of speakers who have given up their time to contribute:

Sally Robertson, Cloisters

Celia Rooney, Blackstone Chambers

Gemma Daly, Doughty Street

Desmond Rutledge, Garden Court Chambers

Ella Davis, 1 Chancery Lane

Rachel Sullivan, 39 Essex Street

Matthew Jackson, 10 KBW

Andrew Watson, 12 KBW

Alexandra Sidossis, 4-5 Gray's Inn Square

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. Special recognition must go to the staff who were with us during the first lockdown in 2020 between March – September. All staff members rapidly adapted to the unprecedented new circumstances and ensured that our clients and volunteers continued to receive the same high standard of service. We are grateful to their dedication and resilience.

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

We continued to benefit from the extended pupillage offered by Outer Temple Chambers. Maria Aisha again made a significant contribution to our work and we were pleased that she subsequently obtained tenancy at Cornwall Street chambers. We thank Patrick Reeves' family, through Outer Temple Chambers, for this support.

Our staff members during 2019/2020 were:

CEO	David Abbott
Principal Legal Officers	Michael Reed Emma Baldwin
Assistant Legal Officers	Heloise Ramage Hayes Nathan Toms Laura Regueiro Romero Abou Kamara
Office Manager	Sharon Sneddon
Administrator	Nneoma Atumonyogo
Bookkeeper (part-time)	Bosede Babalola



Pictured: Olympic, World and Commonwealth 400m champion Christine Ohuruogu MBE, who called in to the office in January 2020, meeting Nneoma Atumonyogo our administrator.

Chair's report Year ended 30 September 2020

Governance

Our plans to move to a new governance structure were paused as a result of the pandemic. We will conclude the transition to a new FRU charity over the coming months.

Signed:

A handwritten signature in black ink, appearing to read 'David Abbott', with a stylized flourish at the end.

Chief Executive

Date: 08 October 2021

The trustees present their report together with the financial statements of The Free Representation Unit ("FRU" or "the Unit") for the year to 30 September 2020. 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 22 to 25 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 accounts 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 also have a small branch in Nottingham through a partnership with Nottingham Law School Legal Advice Centre. 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.

OBJECTIVES AND ACTIVITIES (continued)

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. 49 years on, FRU provides up to 1,000 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.

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 organisation has again been tested during these 12 months, we have managed to maintain our service under very difficult circumstances. The trustees would like to thank the staff for their hard-work, dedication and adaptability.

FRU was able to continue representing clients and training aspiring lawyers throughout the year. We have adapted our model to support our volunteers and to represent clients remotely. It is testament to the resilience of our model that we could adapt so quickly. Before the pandemic struck we also continued to make the voices of our clients heard to policy makers, submitting evidence to the Justice Select Committee on HMCTS reform and to the government on reform of employee rights. This activity accords with our charitable objectives and we will continue to look for opportunities to represent the interests of our clients.

FINANCIAL REVIEW

Results for the period

Income for the year was £612,958 (2019 – £726,237). Expenditure totalled £484,610 (2019: £716,700). This results in net income and net movement in funds for the year of £128,348 (2019: £9,537).

The pandemic did limit some fundraising possibilities, but fortunately we benefited from the generosity of some existing funders including the City Bridge Trust and Linklaters LLP, which offered additional support unprompted. This was highly appreciated. We also benefited from access to the Community Justice Fund which was created to enable small charities in our sector to get through the pandemic to protect services. We acknowledge the contribution to that fund from the Ministry of Justice, amongst a number of other funders. We also drew on the furlough scheme

Our financial position was considerably improved by the support of individuals and organisations who recognise the value of our work. Particular thanks must go to Daniel Barnett for organising the employment webinars and to Dr Catrin Griffiths, editor of The Lawyer magazine for appointing FRU as the charity partners for The Lawyer awards 2020. Each of these initiatives raised significant income.

In terms of increasing income, we repeated our successful Crowdfunding campaign, not to fund a specific case, but to fund of the range of cases being taken on by FRU. We also made applications to a wide range of bodies.

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 total reserves of £276,072 (2019: £147,724) of which £14,530 as at 30 September 2020 were restricted (2019: £30,919).

Unrestricted reserves are therefore £261,452 (2019: £116,805). After deducting those unrestricted reserves that are represented by tangible fixed assets, and are therefore not readily available to meet expenditure or are designated for a particular purpose, the charity's free reserves were £246,032 as at 30 September 2020 (2019: £78,642). This is significantly above the charity's target level of free reserves. We are not complacent about this and will continue to monitor income and expenditure in real time to enable timely financial decisions to be taken.

FINANCIAL REVIEW (continued)

Reserves policy and financial position (continued)

The trustees have taken careful steps to manage the finances of the charity and to forecast our income and expenditure over the forthcoming 12 months accurately. We set out in this report the actions taken to manage the risks from the COVID-19 crisis, which is an important feature of the current financial and operational situation. In reaching their conclusion that the charity is a going concern, the Trustees have considered the ability of the charity to absorb a fall in voluntary income of up to 10% whilst continuing to carry out its activities.

We are satisfied that through a combination of successful applications for additional funding, generous additional donations from existing supporters and careful management of expenditure we are in a strong position to operate for the next 12 months, indeed our financial situation is currently stronger than was forecast prior to COVID-19 occurring. We also have plans for additional funding applications which, if successful, would further strengthen our financial position.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Organisation

The Free Representation Unit is an unincorporated body, registered with the Charity Commission. It is governed by a constitution dated 31 March 2005 and revised on 25 March 2010. Until 29 April 2019 the Unit was run by a Management Committee, consisting of representatives who were elected from the body of volunteers who carry out the work of the Unit, together with the Chief Executive. The assets of the Unit are vested in the trustees, who are appointed by the Chair of the Bar Council. The appointment of a trustee by the Chair of the Bar Council occurs after consultation the General Management Committee of the Bar Council. The trustees are appointed for a period of four years but are eligible for reappointment. Only a member of the Bar or a judge may be appointed as a trustee.

Following the adoption of a resolution at an Extraordinary General Meeting on 29 April 2019 the functions and powers of the management committee were transferred to the trustees. As previously reported a new incorporated FRU charity with the same charitable objectives has been registered with Companies House, the Charity Commission and HMRC. We are in the process of transferring the assets and liabilities to the new charity but have not set a final date when this will take effect. We would like to express our thanks to Sir Jeremy Johnson for his hard work in supporting this transition, and to our pro bono legal advisers from Dechert LLP and Baker & MacKenzie LLP.

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 the effectiveness of this risk mitigation was the development of the digital strategy to meet the needs of all stakeholders over the next five to ten years. This document was written during the second year of the COVID-19 crisis. The crisis posed risks to FRU in the following terms: The pandemic risked reducing case referrals due to referral agencies not operating and reducing the availability of volunteers and legal staff. This could lead to insufficient resources being available to represent the cases that we had already committed to representing and/or the inability to accept new cases leading to a loss of confidence in the service. To manage these risks when the impact of the virus was completely unknown, FRU suspended the receipt of new cases and a pause on signing out cases to volunteers for a 4 week period. In March 2020 we moved to fully remote working to protect the health and safety of staff and stakeholders. Our office systems are accessible remotely thanks to our investment in IT over the last 2 years. This enabled FRU to take stock of the situation and to plan for how to match resources to commitments.

During the remainder of 2020 we accepted new cases but restricted how many of those cases were signed out to ensure that we could always meet our commitments. We only signed out cases to those volunteers who had recent experience of representation so that they had the skills to take part in remote tribunal hearings. We purchased additional digital legal reference books so that our access to information was maintained. We posted updates to stakeholders so that they retained confidence in how FRU was managing the situation. We developed a new remote training package for new volunteers, piloting this in June and offering it to over 200 volunteers in July and then to further volunteers in the autumn of 2020 and spring 2021. This will ensure that when we move to more normal operating conditions we have sufficient volunteers to meet new demand.

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Risk management (continued)

The other risks to the charity were from restrictions on fundraising opportunities caused by the lockdown. To reduce our expenditure in 2020 we placed one member of staff on furlough, enabling access to government financial support. We also delayed the decision as to whether to appoint 2 new assistant legal officers. To increase income we applied for emergency financial support that had been made available by a coalition of grant-making trusts and were awarded £75,000, which represents approximately 15% of our annual income. In addition, due to strong relations with stakeholders we received 2 additional payments totalling nearly £20,000 from existing funders and an individual supporter raised £15,000. We believe that this income more than replaced funding that was limited by COVID-19. For 2021 onwards we have benefited for a second year from being the charity partner for The Lawyer awards, we continue to apply for additional funding to grant making trusts with some success and we have negotiated an extension to our partnership with City University law school which will cover most of the costs of an ALO post.

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 were in office at the date of approval of the financial statements and served throughout the year ended 30 September 2020.

Trustee

Michael Fealy QC (Joint senior trustee)
Sean Jones QC (Joint senior trustee)
Fenella Morris QC
Alison Padfield QC

Sir Jeremy Johnson was in office throughout the year ended 30 September 2020. He resigned on 24 November 2020 and was not in office at the date of approval of the financial statements.

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

It is our policy, on the appointment of a new trustee, to check that they are conversant with the relevant provisions of charity law and that they are sufficiently familiar with the workings of FRU. In most cases, they are conversant, but, where necessary, briefings are provided.

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 accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Statement of trustees' responsibilities (continued)

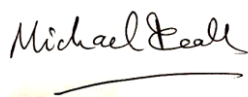
The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these accounts, the trustees are 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 accounts 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 accounts; and
- ◆ prepare the accounts 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 accounts comply with the Charities Act 2011, applicable Charity (Accounts and Reports) Regulations and the provisions of the charity's constitution. 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.

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 accounts may differ from legislation in other jurisdictions.

Signed on behalf of the trustees:

A handwritten signature in black ink, appearing to read 'Michael Fealy', with a horizontal line underneath it.

Michael Fealy QC

Date: 20 December 2021

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

Opinion

We have audited the accounts of Free Representation Unit (the 'charity') for the year ended 30 September 2020 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the notes to the accounts. 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 accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 30 September 2020 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 Charities Act 2011.

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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ◆ the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; 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 accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, 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.

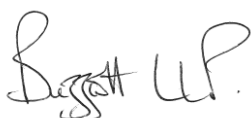
Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

A further description of our responsibilities for the audit of the accounts 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 trustees, as a body, in accordance with section 145 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL
Date: 20 December 2021

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of Financial Activities Year ended 30 September 2020

				Year to 30 September 2020			18 month period to 30 September 2019
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
Income from:							
Donations	1	489,621	68,950	558,571	514,336	118,000	632,336
Investments		2	—	2	62	—	62
Charitable activities							
. Legal representation of those in need	2	54,385	—	54,385	93,839	—	93,839
Total income		544,008	68,950	612,958	608,237	118,000	726,237
Expenditure on:							
Raising funds							
. Raising donations	3	19,467	—	19,467	29,577	—	29,577
Charitable activities							
. Legal representation of those in need	3	379,804	85,339	465,143	580,042	107,081	687,123
Total expenditure		399,271	85,339	484,610	609,619	107,081	716,700
Net income (expenditure) and net movement in funds for the period		144,737	(16,389)	128,348	(1,382)	10,919	9,537
Reconciliation of funds:							
Fund balances brought forward							
at 1 April 2019		116,805	30,919	147,724	118,187	20,000	138,187
Fund balances carried forward							
at 30 September 2020		261,542	14,530	276,072	116,805	30,919	147,724

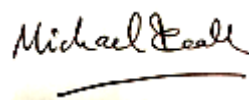
All of the charity's activities derived from continuing operations during the above two financial periods.

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

Balance Sheet Year ended 30 September 2020

	Notes	30 September 2020 £	30 September 2020 £	30 September 2019 £	30 September 2019 £
Fixed assets					
Tangible assets	7		15,510		38,163
Debtors (amounts falling due after more than one year)	8	19,163		19,163	
Current assets					
Prepayments and accrued income	8	72,123		62,420	
Cash at bank and in hand		221,924		96,733	
		313,210		178,316	
Current liabilities					
Creditors, accruals and deferred income	9	(52,648)		(68,755)	
Net current assets			260,562		109,561
Total net assets			276,072		147,724
The funds of the charity:					
Restricted funds	10		14,530		30,919
Unrestricted funds					
. Designated funds	11	15,510		38,163	
. General funds		246,032		78,642	
			261,542		116,805
			276,072		147,724

Approved by the trustees
and signed on their behalf by:



Michael Fealy QC

Date:

20 December 2021

Principal accounting policies Year ended 30 September 2020

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

Basis of preparation

These accounts have been prepared for the year ended 30 September 2020.

The accounts 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 accounts.

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

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

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

Critical accounting estimates and areas of judgement

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

One area where a judgement and estimate have been made is in respect of estimating the useful economic life of tangible fixed assets.

In addition to the above, the full impact of the global coronavirus pandemic is still unknown. It is therefore not currently possible to evaluate all the potential implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy. The charity has therefore made judgements when estimating the impact of COVID-19 on the charity's income and expenditure flows for the purpose of preparing cash flow forecasts and budgets to assist in the assessment of going concern.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The charity's free reserves as at 30 September 2020 were £246,032 (2019: £78,642). This is significantly above the charity's target level of free reserves of £120,000 (see reserves policy on page 12).

Assessment of going concern (continued)

As explained more fully in the Trustees' Report, the trustees have considered the effect of the COVID-19 pandemic on the charity and have concluded that they believe it is still a going concern. In reaching this conclusion, the Trustees have considered the ability of the charity to absorb a fall in voluntary income of up to 10% whilst continuing to carry out its activities. In particular, the trustees have taken careful steps to manage the finances of the charity and to forecast the charity's income and expenditure over the forthcoming 12 months accurately and are satisfied that through a combination of successful applications for additional funding, generous additional donations from existing supporters and careful management of expenditure the charity is in a strong position to operate for the next 12 months.

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 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 accounts 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 |

Tangible fixed assets (continued)

- ♦ 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.

Cash at bank and in hand

Cash at bank and in hand represents such accounts 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

	Unrestricted funds £	Restricted funds £	Year ended 30 September 2020 Total Funds £
Donations received:			
. Bar Council ¹	64,800	—	64,800
. Inns of Court	80,000	—	80,000
. Linklaters LLP	35,000	—	35,000
. Individuals	102,544	—	102,544
. City Bridge Trust	45,625	—	45,625
. Community Justice	75,000	—	75,000
. Legal Education Foundation	—	20,950	20,950
. Therium Access Limited	—	25,000	25,000
. The Law Society Charity	4,000	—	4,000
Employment Lawyers Association	20,000	—	20,000
London Legal Support Trust	17,550	—	17,550
Trust for London	—	20,000	20,000
Individuals' sponsored activities	9,319	—	9,319
Inns of Court & Bar Educational Trust	10,000	—	10,000
Income received under standing order from individuals and sets of chambers	16,089	3,000	19,089
Others	5,820	—	5,820
Total donations	485,747	68,950	554,697
Tax repayment under Gift Aid	3,874	—	3,874
2020 Total funds	489,621	68,950	558,571

¹ The Chairman of the General Council of the Bar (Bar Council) appoints the trustees of FRU.

1 Donations and other financial support (continued)

	Unrestricted funds £	Restricted funds £	18 month period ended 30 September 2019 Total Funds £
<i>Donations received:</i>			
. Bar Council ¹	97,200	—	97,200
. Inns of Court	105,000	—	105,000
. Linklaters LLP	51,288	—	51,288
. Individuals	101,465	—	101,465
. City Bridge Trust	19,250	—	19,250
. Persula Foundation	—	5,000	5,000
. Legal Education Foundation	—	25,000	25,000
Employment Lawyers Association	30,000	—	30,000
London Legal Support Trust	50,475	5,000	55,475
Trust for London	—	60,000	60,000
Individuals' sponsored activities	20,792	—	20,792
Inns of Court & Bar Educational Trust	10,000	20,000	30,000
Income received under standing order from individuals and sets of chambers	21,397	3,000	24,397
Total donations	506,867	118,000	624,867
Tax repayment under Gift Aid	7,469	—	7,469
2019 Total funds	514,336	118,000	632,336

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Year to 30 September 2020 Total funds £
Training of potential volunteers	34,520	—	34,520
Subscriptions from referral agencies	6,425	—	6,425
Payments by Law Schools ('FRU option')	13,440	—	13,440
2020 Total funds	54,385	—	54,385

	Unrestricted funds £	Restricted funds £	18 month period ended 30 September 2019 Total funds £
Training of potential volunteers	65,284	—	65,284
Subscriptions from referral agencies	17,755	—	17,755
Payments by Law Schools ('FRU option')	10,800	—	10,800
2019 Total funds	93,839	—	93,839

Notes to the financial statements Period ended 30 September 2020

3 Expenditure

	Cost of raising funds		Legal representation		Governance		Total	Total	Year to 30 September 2020 Total
	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £	£
Fundraising costs	2,238	—	—	—	—	—	2,238	—	2,238
Staff costs									
. Wages and salaries	10,520	—	191,132	58,897	4,208	—	205,860	58,897	264,757
. Social security costs	1,043	—	18,202	4,083	420	—	19,665	4,083	23,748
. Pension costs	1,638	—	10,820	591	1,795	—	14,253	591	14,844
. Recruitment costs	—	—	—	—	—	—	—	—	—
	13,201	—	220,154	63,571	6,423	—	239,778	63,571	303,349
General expenditure									
. Depreciation	1,203	—	21,080	1,192	—	—	22,283	1,192	23,475
. Premises	475	—	79,849	—	—	—	80,324	—	80,324
. Office running	1,216	—	30,280	16,426	—	—	31,496	16,426	47,922
. Library	528	—	7,083	3,000	—	—	7,611	3,000	10,611
. Other	606	—	1,975	1,150	—	—	2,581	1,150	3,731
	4,028	—	140,267	21,768	—	—	144,295	21,768	166,063
Auditor's remuneration									
. Current year audit fee	—	—	—	—	8,400	—	8,400	—	8,400
. Prior year audit fee	—	—	—	—	4,560	—	4,560	—	4,560
	—	—	—	—	12,960	—	12,960	—	12,960
Total									
Allocation of governance costs			19,383		(19,383)				
2020 Total funds	19,467	—	379,804	85,339	—	—	399,271	85,339	484,610

Notes to the financial statements Period ended 30 September 2020

3 Expenditure

	<i>Cost of raising funds</i>		<i>Legal representation</i>		<i>Governance</i>				<i>18 month period ended 30 September 2019 Total</i>
	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total Unrestricted £</i>	<i>Total Restricted £</i>	<i>£</i>
<i>Fundraising costs</i>	3,503	—	—	—	—	—	3,503	—	3,503
<i>Staff costs</i>									
. <i>Wages and salaries</i>	15,690	—	285,077	68,949	6,276	—	307,043	68,949	375,992
. <i>Social security costs</i>	1,535	—	26,793	4,780	618	—	28,946	4,780	33,726
. <i>Pension costs</i>	2,638	—	17,427	700	2,939	—	23,004	700	23,704
. <i>Recruitment costs</i>	57	—	1,069	—	24	—	1,150	—	1,150
	19,920	—	330,366	74,429	9,857	—	360,143	74,429	434,572
<i>General expenditure</i>									
. <i>Depreciation</i>	1,225	—	21,472	1,788	—	—	22,697	1,788	24,485
. <i>Premises</i>	772	—	133,436	—	—	—	134,208	—	134,208
. <i>Office running</i>	2,348	—	58,483	20,876	—	—	60,831	20,876	81,707
. <i>Library</i>	735	—	9,858	3,000	—	—	10,593	3,000	13,593
. <i>Other</i>	1,074	—	3,500	6,988	—	—	4,574	6,988	11,562
	6,154	—	226,749	32,652	—	—	232,903	32,652	265,555
<i>Auditor's remuneration</i>									
. <i>Current year audit fee</i>	—	—	—	—	10,500	—	10,500	—	10,500
. <i>Prior year audit fee</i>	—	—	—	—	2,570	—	2,570	—	2,570
	—	—	—	—	13,070	—	13,070	—	13,070
<i>Total</i>									
<i>Allocation of governance costs</i>	—	—	22,927	—	(22,927)	—	—	—	—
<i>2019 Total funds</i>	29,577	—	580,042	107,081	—	—	609,619	107,081	716,700

4 Staff costs and remuneration of trustees and key management personnel

No employee earned £60,000 or more (including benefits) during the current accounting period (of 12 months), and no employee earned over £90,000 in the prior accounting period (18 months). The average number of employees was 9 (2019 – 9). No trustee received any remuneration or expenses in respect of their services as a trustee during the period (2019 - £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 year was £61,326 (2019 (18 months) – £88,130).

5 Net income (expenditure)

This is stated after charging:

	Year ended 30 September 2020	18 month period ended 30 September 2019 £
Staff costs	303,349	434,572
Operating lease rentals	65,078	133,632
Auditor's remuneration		
. Current year audit fee	8,400	10,500
. Prior year audit fee	4,560	2,570
Depreciation	23,475	24,485

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 October 2019	55,968	58,065	38,379	152,412
Additions	—	822	—	822
At 30 September 2020	55,968	58,887	38,379	153,234
Depreciation				
At 1 October 2019	34,104	46,743	33,402	114,249
Charge for period	14,056	6,428	2,991	23,475
At 30 September 2020	48,160	53,171	36,393	137,724
Net book values				
At 30 September 2020	7,808	5,716	1,986	15,510
At 30 September 2019	21,864	11,322	4,977	38,163
	Leasehold improve- ments £	Computer equipment and software £	Office equipment £	Total £
Cost				
At 1 April 2018	55,968	47,607	38,021	141,596
Additions	—	10,458	358	10,816
At 30 September 2019	55,968	58,065	38,379	152,412
Depreciation				
At 1 April 2018	15,364	43,810	30,590	89,764
Charge for period	18,740	2,933	2,812	24,485
At 30 September 2019	34,104	46,743	33,402	114,249
Net book values				
At 30 September 2019	21,864	11,322	4,977	38,163
At 31 March 2018	40,604	3,797	7,431	51,832

8 Debtors

The debtor due in greater than one year represents the deposit paid on the rent of the charity's Kingsbourne House offices.

	2020 Total funds £	2019 Total funds £
Debtor due in greater than one year	19,163	19,163
Debtor due in less than one year	64,600	54,203
Prepayment and accrued income	7,524	8,218
	91,287	81,584

9 Creditors, accruals and deferred income

	2020 Total funds £	2019 Total funds £
Other creditors	4,609	22,219
Accruals	36,440	25,586
Deferred income	11,599	20,950
	52,648	68,755

10 Restricted funds

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
Staff fund	18,571	45,000	(60,571)	3,000
Digital strategy	12,348	20,950	(21,768)	11,530
Matrix Chambers	—	3,000	(3,000)	—
	30,919	68,950	(85,339)	14,530

The Staff Fund comprises of monies granted to support specific posts, namely the Assistant Legal Officer and Self-referral Scheme Coordinator and the Assistant Legal Officer – Social Security.

The Digital Strategy fund comprises of monies received from donors specifically to further the charity's digital strategy.

The Matrix Chambers fund consists of a grant made to cover the purchase of legal reference materials and staff training.

	At 1 April 2018 £	Income £	Expenditure £	At 30 September 2019 £
Staff fund	—	90,000	(71,429)	18,571
Digital strategy	20,000	25,000	(32,652)	12,348
Matrix Chambers	—	3,000	(3,000)	—
	20,000	118,000	(107,081)	30,919

The Digital Strategy fund comprises of monies received from donors specifically to further the charity's digital strategy.

The Matrix Chambers fund consists of a grant made to cover the purchase of legal reference materials and staff training.

11 Designated funds

	At 1 October 2019 £	Income £	Expenditure and transfers £	At 30 September 2020 £
Fixed asset fund	38,163	822	(23,475)	15,510

The fixed asset fund represent the net book value of the charity's unrestricted fixed assets as at 30 September 2020 and has been created to reflect the trustees' belief that these assets are not readily expendable by the charity.

	At 1 April 2018 £	Income £	Expenditure and transfers £	At 30 September 2019 £
Fixed asset fund	51,832	10,816	(24,485)	38,163

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2020 Total funds £
Fund balances at 30 September 2020 are represented by:			
Fixed assets	15,510	—	15,510
Debtors and cash at bank	312,680	14,530	327,210
Creditors, accruals and deferred income	(66,648)	—	(66,648)
2020 Total funds	261,542	14,530	276,072

	Unrestricted funds £	Restricted funds £	2019 Total funds £
<i>Fund balances at 30 September 2019 are represented by:</i>			
Fixed assets	38,163	—	38,163
Debtors and cash at bank	147,397	30,919	178,316
Creditors, accruals and deferred income	(68,755)	—	(68,755)
2019 Total funds	116,805	30,919	147,724

13 Commitments

Lease commitments – operating leases

At 30 September 2020, the charity had the following future minimum commitments under non-cancellable operating leases as follows.

<i>Leasehold premises</i>	2020 £	2019 £
Payments which fall due:		
. Within one year	40,230	80,460
. After one year but within five years	—	40,230
 <i>Other</i>	 2020 £	 2020 £
Payments which fall due:		
. Within one year	—	4,464
. After one year but within five years	—	15,516

14 Related party transactions

During the period the charity received £nil donations from trustees (2019: £nil). Other than those disclosed elsewhere in the notes to the financial statements, there were no further related party transactions during the period (2019: none) which required disclosure.

15 Post balance sheet events

FRU continues to adapt our service to the changing circumstances caused by the Covid-19 pandemic. We have continued to train and supervise our volunteers remotely. We have trained fewer new volunteers to match our reduced capacity to take on legal cases, and we have offered free refresher training to those volunteers who were not able to take a case during the first year of the pandemic.

In February 2021 the lease on our office in Holborn expired. We have taken on a new 10-year lease in Gray's Inn on a smaller office suite on more favourable terms. This fits with our objectives to focus expenditure on the front-line service and to adapt to the new realities of remote working.

Our financial reserves remain healthy. Our 50th anniversary year in 2022 will offer a good opportunity to raise our profile further to raise funds and attract new supporters.

We still intend to update our governance model by operationalising the incorporated entity created in 2019 and winding up the activity of this unincorporated body. The switch over to the new model will take place in 2022.

List of donors and financial supporters Year ended 30 September 2020

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

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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.

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