

**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

Chief Executive's report Year ended 30 September 2022

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 Acquah, 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)	Bosedede Babalola
Linklaters LLP secondee	Scott Miller

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

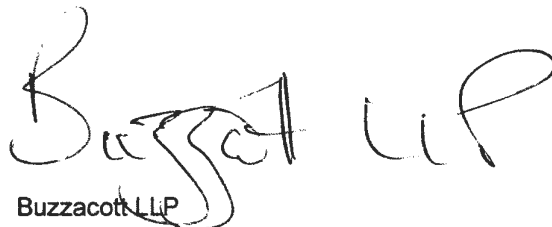
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ 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	
				<u>279,290</u>	
Current liabilities					
Creditors, accruals and deferred income	9	-		(50,015)	
Net current assets			-		229,275
Total net assets			<u>-</u>		<u>238,926</u>
The funds of the charity:					
Restricted funds	10		-		—
Unrestricted funds					
. Designated funds	11	-		9,651	
. General funds		-		229,275	
				<u>-</u>	<u>238,926</u>
			<u>-</u>		<u>238,926</u>

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 Unrestricted £	Total Restricted £	2021 Total £
	Unrestricted £	Restricted £	Unrestricted £	Restricted £	Unrestricted £	Restricted £			
<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
	<u>-</u>	<u>44,736</u>

9 Creditors, accruals and deferred income

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

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)	-
	<u>—</u>	<u>31,646</u>	<u>(31,646)</u>	<u>-</u>

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)	—
	<u>14,530</u>	<u>53,500</u>	<u>(68,030)</u>	<u>—</u>

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>	9,651	—	9,651
<i>Debtors and cash at bank</i>	279,290	—	279,290
<i>Creditors, accruals and deferred income</i>	(50,015)	—	(50,015)
<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 (FRU), 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
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