

Free Representation Unit

Annual Report and Financial Statements

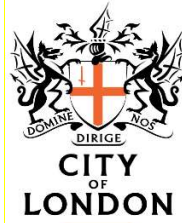
Year to 31 December 2025

Charity Registration Number
1183592 (England)

Company Registration Number
11732557 (England and Wales)

Grateful thanks for the support from:

THE LAWYER



Linklaters





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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 (to 16 April 2026) The Rt Hon Baroness Hallett The Rt Hon Lord Phillips of Worth Matravers The Secret Barrister
Trustees	Michael Fealy KC - Chair Sean Jones KC Fenella Morris KC Sarah Bergstrom – Vice-chair Samuel Pape Arther Lau – Treasurer Anne Collins Naomi King Neil Amos Daniel Hallstrom Jamie Miller (until 30 October 2025) Hafsah Begum (from 30 October 2025) – Vice-chair
Chief Executive and Company Secretary	David Abbott
Registered address	3 Field Court, Gray's Inn, London, WC1R 5EF
Telephone	
Website	020 7611 9555 www.thefru.org.uk
Charity registration number	1183592
Company Registration Number	11732557
Auditor	Buzzacott Audit LLP 130 Wood Street London EC2V 6DL
Bankers	Unity Trust Bank plc 9 Brindleyplace Birmingham B1 2HB

The sad loss of a valued patron

As this report was being finalised, we were saddened to hear the news that FRU patron Baron Anthony Clarke of Stone-cum-Ebony had died. Lord Clarke was the Master of the Rolls between 2005 – 2009 and a member of the Supreme Court between 2009 – 2017.

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



FRU Patron Lord Clarke of Stone-cum-Ebony

FRU's work

Employment

In recent years we have experienced significant changes in the employment cases referred to us. The cases that reach us are poorly pleaded, with claims that can't be substantiated or with legitimate claims missed. This is unsurprising because, following the cuts to legal aid introduced in 2013 and the impact of austerity, access to affordable early legal advice about employment rights became highly restricted. The number of paid or volunteer specialist caseworkers in the advice sector reduced. Consequently, people who need to understand and claim their employment rights frequently can't obtain legal advice. They are forced to make their application to the Employment Tribunal without understanding the law or the necessary evidence. They may use Artificial Intelligence to draft the claim, without the knowledge to assess the validity of what is produced. Litigants in person don't know how to comply with case management orders, meaning that the cases often arrive at FRU in a poor state.

The impact of this on our work is that there are relatively few straightforward cases suitable for a volunteer without previous legal experience. A great deal of work is necessary to understand the case and amend the claims to leave what can be properly argued. A decade ago, a FRU volunteer's first case would be a straightforward unfair dismissal or claim for unpaid wages. They would have conducted the entire case, which would take only a few months. Now many dismissal claims are linked to claims for discrimination. Often the litigant hasn't been able to comply with case management directions, and a great deal of work is required to focus the case and strip away elements that aren't helpful. Cases take longer to prepare and require applications to the tribunal to amend the claim. The tribunal itself has extensive delays in listing hearings (now into 2030 in some places) and hearings are cancelled at the last minute due to lack of a judge.

In this context we have adapted our model. Our former Principal Legal Officer (PLO) Emma Wilkinson took steps to increase our supervision resource, and to improve our triaging using volunteers. We now allocate volunteers to different elements of the case because we may have it for several years. We focus more on representing clients at preliminary and case management hearings. These hearings make important decisions about the case, such as whether certain claims can progress. They are shorter than full hearings and more manageable. Through excellent preparation we can make a strategic input to the claim to keep it alive. That gives the client the opportunity to negotiate a settlement with the employer, or to do a better job at the final hearing. We are also starting to represent clients in judicial mediation sessions, which are an excellent opportunity for volunteers to develop advocacy and negotiating skills.

Stephen Daws, our new PLO and Richard Gillingham our Legal Officer this year continued to develop our model, by deepening partnerships with some of our referral agencies such as Cambridge House and the United Voices of the World Trade Union. We will work with agencies that have good internal resources to ensure that when cases are referred as much high-quality legal preparation has been undertaken as possible.

A real success story this year has been our work in the Employment Appeal Tribunal (EAT). EAT decisions are binding on the Employment Tribunal, so representing clients at these hearings not only assists that client but also clarifies and develops the law for all workers and employers. Employment ALO Victoria Quinn took the lead on supporting these cases during 2025. We took six cases through to a hearing and at the end of the year had a further 14 pending. We were able to achieve excellent results through a partnership with Cloisters chambers, and barrister Emma Darlow Stearn in particular. Victoria and Emma developed a process where Emma helped us to triage cases as they were referred. Emma or colleagues at Cloisters took as many cases as they had capacity to do and we referred other cases to Advocate. Victoria provided legal support to the barristers. We were particularly grateful that Emma was open to FRU volunteers shadowing her while she prepared and presented the cases. This is another way for us to provide meaningful opportunities to aspiring lawyers to learn about case preparation, legal strategy and advocacy.

One example of Emma Darlow Stearn taking an EAT case to a successful conclusion was *e Perkins v Marston (Holdings) Ltd* [2025] EAT 170; [2026] IRLR 182. The EAT clarified the correct approach to the 'material factor defence' under s.69 of the Equality Act 2010, with a particular focus on establishing potential indirect discrimination under s.69(2).

Our EAT work was acknowledged in the Senior President of Tribunals' Annual Report 2025. In it the EAT President Lord Fairley says "Pro bono legal advice schemes - the Employment Law Appeal Advice Scheme (ELAAS) in London... continue to operate successfully at the EAT. We also benefit from the contribution of professional representatives appearing pro bono on full appeal hearings, generally acting through the Free Representation Unit and Advocate".

Our other work of note was in raising awareness of issues for our clients through media and policy work. This year saw the culmination of 18 months' work with the Bureau of Investigative Journalists on the enforcement of employment tribunal awards. In October the Bureau [published a report](#) highlighting the widespread failure of employers to pay workers what the tribunal judged was due to them. Emma Wilkinson worked with a journalist to identify the issue and find a good example of the issue. FRU client Nadine Fallone 's case was featured in interviews and publicity surrounding the report launch. The system to ensure that workers

receive their statutory and contractual rights is collapsing. Workers can't find easy access to legal advice, face delays of several years in bringing a claim to the Employment Tribunal and then find that employers ignore the tribunal's judgment. 2026 will see the introduction of new employment rights. The impact of this will be severely reduced if the system of enforcement is not dramatically improved. We will continue to raise these issues when we can.

Social Security

Over 2025 we were able to represent nearly 60% of the cases referred to us. We appeared in over 210 hearings which included new cases, cases referred in the previous year, or where second or subsequent hearings were necessary - because of postponements, adjournments or successful appeals. This included six hearings in the Upper Tribunal (UT), most of which involved new or contentious points of law. UT decisions are binding, so this work helps to develop and clarify the law for all citizens.

Over 120 individual volunteers appeared in Tribunal on our behalf during this period - more than a third of those appeared for multiple appellants. During 2025 there were three people who supervised volunteers: Emma Baldwin our Principal Legal Officer, Abou Kamara our Legal Officer and Brandi Amiss-Towler our Assistant Legal Officer (ALO).

The ALO scheme is vital to our work: we offer 12 - 18-month placements to aspiring lawyers. They gain valuable experience which helps further their careers while substantially increasing our capacity as an organisation - this means we can help more of the appellants referred to our services from across London and the Southeast.

Brandi Amiss-Towler's post is funded by the Inns of Court and Bar Educational Trust (ICBET) and Trust for London. In 2025 she appeared in 17 First Tier Tribunal (FtT) cases and one UT case, and supervised volunteers appearing in an additional 57 FtT cases. This meant that over 75 cases were represented and 43 volunteers had the opportunity to participate in our work thanks to her efforts.

ALO Case

One of Brandi's cases concerned Universal Credit (UC) entitlement. The client was appealing the Dept. for Work & Pensions (DWP) decision that they were not entitled to UC because they could not establish the client's identity following the client's migration from Working Tax Credit to Universal Credit. The DWP failed to consider the client's mobility difficulties and refused to provide a working link in the client's journal for uploading their identity documents, ultimately closing the claim. The judge ordered that the client's claim was reopened and backdated.

The DWP requested a Statement of Reasons and closed the claim again, leaving the client unable to cover their housing costs. Brandi advised the client on their position and the merits of the DWP's appeal. The client was grateful to have her assistance with the claim and advice on a potential appeal. In the Decision Notice, the judge praised Brandi for assisting the Tribunal by simplifying an evidence heavy claim with multiple causes in action into brief concise submissions on a single error of law. Her strategy left little room for a challenge by the DWP, resulting in the Tribunal's decision being upheld.

Volunteer Case

One case Brandi supervised was a Personal Independence Payment (PIP) appeal concerning a client who had double incontinence and anxiety. They had been awarded four points for 'Managing toilet needs' and 'Engaging with others'. The Tribunal removed the client's points for engaging following a submission by the DWP. Following instructions from the client, the volunteer representative appealed the Tribunal's decision on the basis that the Tribunal did not appear to have considered all of the client's medical conditions and they did not sufficiently explain how they applied Reg 4(2A) to conclude that the client's weekly bathing met the threshold of "to an acceptable standard." The appeal was successful and a rehearing resulted in an enhanced award for both components for five years. The client will be better off by over £50,000 over five years because of our work on this case.

Upper Tribunal Case

Brandi represented a client in a UT case concerning the jurisdiction of the FtT and an appeal by HMRC concerning the second stage of the two-stage test for entitlement to Guardian's Allowance. The FtT decided that the client met the conditions for Guardian's Allowance. HMRC appealed on the basis that the FtT did not consider whether the client satisfied the second stage of the two-stage legal test. The FtT's position was that they did not have jurisdiction to hear an appeal of an issue that had not been decided at the Mandatory Reconsideration stage and that to do so when HMRC raised the issue at the hearing would have been unjust for the client. The UT decided that the FtT had to determine whether the client satisfied both limbs of the legal test and that they ought to have adjourned the hearing to give the client time to address HMRC on the second stage of the test. The case has been remitted back to the FtT for a re-hearing and Brandi will represent the client.

These cases demonstrate just how complex the law around social security benefits is, and the need for professional representation in appeals. These outcomes demonstrate the positive impact ALOs provide for clients and volunteers. ALOs develop expertise in case theory and strategy through their work at FRU. They pass this expertise on to volunteers through their supervision, providing guidance and support that develops volunteers' case management and advocacy skills.

Thanks to ICBET and Trust for London for funding this work in 2025.

External events

FRU staff spoke at a variety of events over the year. With Richard Gillingham, I spoke at an event to mark pro bono week organised by the Government Legal Department. We were invited to talk about pro bono work to a group of government lawyers, leading to follow up interest from some. I also spoke at a workshop in Cardiff organised by the Legal Services Consumer Panel. At the workshop, Advancing Access to Justice through Regulatory Leadership, I spoke to a range of academics, regulators and lawyers about how pro bono work could increase access to justice.

Brandi Amiss-Towler spoke at an Additional Opportunities Workshop for those on the Bridging the Bar programme, explaining how doing pro bono work with the FRU could enhance skills and improve the chances of obtaining pupillage. Finally, Richard Gillingham delivered training for the Employment Advice Legal Network on applications to amend claims.

Annual General Assembly

We were delighted to welcome Lord Justice Dingemans, the senior President of Tribunals, as our special guest at the 2025 Annual General Assembly (AGA). Lord Justice Dingemans attended the meeting as one of his first official appearances following his appointment. Sir James met a wide variety of FRU stakeholders, volunteers and staff and spoke warmly about the value of pro bono legal work.



Lord Justice Dingemans, Senior President of Tribunals (right), speaks at our Annual General Assembly in October, hosted at Latham & Watkins LLP.



All FRU volunteers who attended the AGA were entered into a draw to receive a very special prize. We were honoured to have been given a signed copy of Lady Hale's book '*Spider Woman: A Life*'. The signed dedication gave Lady Hale's best wishes to FRU's work. FRU volunteer Mike Lam's name was drawn to receive the book.

FRU volunteer Mike Lam receives the dedicated copy of Lady Hale's memoir 'Spider Woman'

Trust for London funded work

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

This year we continued to implement the workstreams funded by this project, which reached

its half-way stage. This included the work of three of our staff Vicky Quinn, Brandi Amiss-Towler and Richard Gillingham who represented clients in tribunal hearings and supervised volunteers to do so. Work on the development of our new website continued but was delayed by the need to obtain additional funding to complete the project. That funding was provided by Linklaters LLP which kindly made a supplementary donation of £10,000 in July 2025. The new website will be completed in 2026, and we look forward to being able to provide better information to our clients and volunteers. We submitted the interim project report to Trust for London and were pleased that the Trust was satisfied with our progress.

Engagement with stakeholders and supporters

The Bar Council

As always, the Bar Council is a vital supporter of our service, and we benefit from generous funding and a range of other practical support. We attended the annual Bar Council Pupillage Fair, with FRU trustee Daniel Hallstrom leading a session on the benefits of doing pro bono for those seeking pupillage, and the Bar Council and Young Bar conference. We were also pleased to be invited to make a presentation about our work to Bar Council staff in March and to be invited to become a member of the Bar Council Pro Bono and Social Responsibility Committee, which co-ordinates the Bar Council's work on pro bono and public legal education.

The strength of our relationship with the Bar Council was demonstrated in October when we were invited to contribute to a submission to the Justice Parliamentary Select Committee. The Committee is conducting an inquiry into access to justice. The submission highlighted barriers to access to justice and the impact of the lack of early legal advice for clients on our work.

The Bar Council was able to make an inflationary increase to our grant from April 2025, for which we are very grateful.

Thanks go to Barbara Mills KC, the Bar Council Chair during this reporting period and to the Bar Council Chief Executive, Malcolm Cree CBE and all his colleagues. Malcolm Cree leaves the Bar Council in 2026, and we are very grateful for all his support since his appointment in 2017. We look forward to working with his successor Jim Morris CB DSO.

The Inns of Court

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

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

Support from other organisations

Chambers

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

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

Specialist Bar Associations

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

Grants from Charitable trusts

Income from charitable trusts is important in terms of the size and regularity of grants. We have a long-standing relationship with the Inns of Court & Bar Educational Trust (ICBET), whose charitable objectives to support the education of aspiring barristers aligns well with our own mission. ICBET's significant grant supports us to offer clinical legal education to aspiring barristers which increases their skills and prospects of securing pupillage. In 2025 ICBET generously gave a grant to cover most of the costs of an Assistant Legal Officer for twelve months. We are very grateful for this support, which enables us to maintain our service at the same level.

I report above on the work funded by Trust for London. Again, this multi-year funding is proving crucial in maintaining and developing our service whilst providing financial stability. Such funding is difficult to obtain. We are incredibly grateful to Trust for London for investing in our service in this way.

We were pleased to receive a 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.

Linklaters LLP

FRU has continued our excellent relationship with Linklaters, and we were delighted to once more host a Linklaters' trainee solicitor, Ariel Kaminsky, for six months where he undertook casework in multiple cases and advocacy in employment and social security hearings; oversaw multiple high value settlements and was responsible for co-ordinating our input to the London Legal Walk 2025. Several Linklaters' staff took on cases pro bono during the year.

Linklaters is also extremely generous in its financial support, being the largest donor among firms and chambers. This year in addition to an annual grant an additional donation of £10,000 was made to enable us to complete the redevelopment of our website.

Other legal institutions

We prioritise communicating our many successes for clients and volunteers. The benefit of that communication was demonstrated through some unexpected donations received during 2025. We were contacted by a legal technology company based in the United States called Ontra. The company specialises in introducing artificial intelligence to the legal sector. Ontra has an established programme of donating to legal charities in the US. In 2025 it expanded this programme to the UK. Some of Ontra's clients were asked to nominate UK based charities and several nominated FRU. We received a welcome donation of over £11,000 and staff from Ontra's London office subsequently attended the London Legal Walk in June to raise funds for FRU.



Members of the Ontra London office complete the London Legal Walk to raise funds for FRU

In 2025 we were also contacted by the Solicitor's Association of Higher Court Advocates. It had been decided that the Association was to be wound down. The members voted that the assets should be donated to legal charities that align with their approach, and FRU was one of the charities selected to receive part of those funds. We were pleased to receive over £11,000 from this decision.

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 Adam Fullwood, Anna Marshall, Anthony Edwards and Penny Howe for running the London Marathon to support us.

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

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

We received help this year from two longstanding supporters. Lord John Hendy spoke at an event titled '*Class Struggle and the Law: An evening in conversation*' in November. Lord Hendy is one of FRU's founders and he asked those who attended the event to donate to FRU in lieu of paid entry. Barrister and media lawyer Daniel Barnett made a significant personal donation early in the year.

Special thanks must go to former FRU volunteer and assistant legal officer Matt Jackson, who now practices from Cloisters chambers. Matt represented a client in the Employment Appeal Tribunal and the Court of Appeal. He obtained a Pro Bono Costs Order in the sum of £27,500 that was made by the Court of Appeal in the Access to Justice Foundation's (ATJF) favour in the case of *The Kingdom of Spain v Lorenzo*. Matt requested that half of the order should be paid to FRU, and the Foundation kindly agreed. This was a significant case where the Court of Appeal confirmed that employers operating within diplomatic settings cannot rely on state immunity to shield themselves from claims of discrimination under domestic employment laws, where the acts in question are of a private law nature. We were delighted that Matt was made *The Times* 'Lawyer of The Week' for this achievement.

City University

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

Other support

Our friends at the leading legal website The Lawyer again invited us to be the charity partner for the prestigious The Lawyer Awards in 2025, raising over £23,000. We are hugely grateful for the support for our service demonstrated by The Lawyer since 2020.

For many years we have benefited from the support of the Employment Lawyers Association (ELA). ELA makes a generous annual donation. In 2025 ELA was able to commit to a larger annual donation and it made a very generous one-off additional donation. These funds made a significant difference to the level of employment work that we could do. FRU supports the ELA ELIPS scheme which provides pro bono advice to litigants in person at the Employment Tribunal. Our volunteers attend the clinics to provide administrative support and to observe experienced employment law practitioners. This year we also initiated a project to increase our supervisory capacity by using qualified volunteer supervisors. ELA is facilitating a pilot to trial the idea. My thanks go to Eliza Nash Chair of the ELA Pro Bono Committee and to Caspar Glyn KC ELA Chair for their personal support for our work.

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

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

They include:

Edward Abedian - Landmark Chambers	Daniel Hallstrom - Old Square Chambers
Susan Alyamani	Matt Jackson - Cloisters
Oliver Binns - Debevoise & Plimpton LLP	Mike Lam
Imogen Brown - Cloisters	George Molyneaux - Blackstone Chambers
Carina A Bryk - Morgan Lewis & Bockius LLP	Adam Ohringer - Cloisters
Alexander Carn - Covington & Burling LLP	Robin Pickard - 3 Paper Buildings
Jack Castle - Henderson Chambers	Adam Pincott - Guildhall Chambers
Flora Curtiss - 39 Essex Chambers	Michael Reed - Fee paid judge
Emma Darlow Stearn - Cloisters	Sarah Ring - Debevoise & Plimpton LLP
Olivia Dobbie - Cloisters	Deniz Tanyolac - Debevoise & Plimpton LLP
Josephine Fathers - Garden Court Chambers	Michael Thompson - Foot Anstey LLP
Warren Fitt - Blackstone 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. Our service can't meet the needs of all the people who need free legal representation. Our legal team do all that they can to maximise the number of clients who are represented and to give amazing support to our volunteers. Our support team also work hard to provide the infrastructure for the legal work to be successfully delivered. Staff often work beyond their paid hours, and I am very grateful for their passion and dedication to our mission.

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

A significant change this year was that Emma Wilkinson, our Principal Legal Officer for employment left us to take up the role of Director of the Employment Law Advisers Network (ELAN). Emma joined us in 2022. In her three years she made a huge difference to our work. Emma recognised the changing nature of the cases referred to us and changed our systems and approaches to meet the new challenges. Emma increased our capacity by creating the role of Casework Volunteer which used handpicked volunteers to triage cases. This improved our decision making about the level of complexity of cases and what was required to represent them. Emma forged a close relationship with key supporters the Employment Lawyers Association, working with them to identify volunteer case supervisors from experienced employment lawyers. Emma worked tirelessly with our volunteers giving excellent tactical advice and challenge where it was needed, she helped to save many tricky cases.

Chief Executive's report Year ended 31 December 2025

In addition to her excellent work leading the employment team Emma was also an important member of our management team, contributing ideas, contacts and enthusiasm for how to address the many challenges of running a small charity. I appreciated her sound judgement. Emma will be missed by everyone at FRU, but she has continued to support our work through her role at ELAN, and we are pleased not to have lost our connection.



Former Principal Legal Officer for employment Emma Wilkinson who left FRU in 2025.

The Principal Legal Officer for employment role has been taken over by Stephen Daws. Stephen has 30 years of experience working in the advice sector as an employment and social security adviser, supervisor and senior manager. Stephen is also a Senior Rights Adviser with one of our partner referral agencies, Working Families. Stephen hit the ground running and has quickly established himself as an excellent mentor to our volunteers and leader of our employment work.

Our staff members during 2025 were:

CEO	David Abbott
Principal Legal Officers	Emma Baldwin Emma Wilkinson Stephen Daws
Legal Officer	Abou Kamara Richard Gillingham
Assistant Legal Officers	Brandi Amiss-Towler Victoria Quinn
Office Manager	Sharon Sneddon
Admin Support Officer	Sean Douglas Debra Babalola
Project Support Officer	Rodney Grant MBE
Bookkeeper	Bosede Babalola
Linklaters LLP secondees	Ariel Kaminsky

Finally, I would like to thank FRU's trustees during 2025, Neil Amos, Sarah Bergstrom, Anne Collins, Michael Fealy KC, Daniel Hallstrom, Sean Jones KC, Naomi King, Arthur Lau, Jamie Miller, Fenella Morris KC, Hafsah Begum and Samuel Pape for their support and guidance over the year.

Signed:

A handwritten signature in black ink, appearing to read 'David Abbott'.

Chief Executive
Date: 27 July 2026

The trustees present their report together with the financial statements of The Free Representation Unit ("FRU" or "the Unit") for the year to 31 December 2025. This report has been prepared in accordance with Part 8 of the Charities Act 2011 and serves as the report of the Directors for the purposes of the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out on pages 27 to 30 of the attached financial statements and comply with the Unit's constitution, the law and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2019.

OBJECTIVES AND ACTIVITIES

What we do

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

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

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

Applicants to the Tribunal

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

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

FRU Volunteers

FRU was founded in 1972 by Bar Students who wanted to provide aspiring lawyers with real experience of advocacy and who wanted vulnerable claimants to have free representation. More than 50 years on, FRU provides up to 500 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, and training aspiring lawyers. We note the sums secured for our clients outlined above in the Chief Executive's report. Our organisation is very cost effective, and it is possible that each year we obtain up to six times our running costs in tribunal awards and negotiated settlements. Our clients clearly benefit from having that income and securing their rights, so do our volunteers who develop their legal skills, the justice system benefits from reducing the number of litigants in person and so does wider society through support for the rule of law. The trustees would like to thank the staff for their hard-work, dedication and adaptability in delivering these excellent results.

It was pleasing to see an excellent turnout on 30 October for our Annual General Assembly (AGA). Thanks must go to Lord Justice Dingeman, Senior President of Tribunals for speaking at the event and for spending so much time talking to staff volunteers and trustees beforehand. In 2025 we began to benefit from the influx of new trustees appointed in 2024. The trustees held meetings every two months and established sub committees to undertake more detailed development work. The human resources, regulation and risk subcommittee developed new policies on diversity and safeguarding and have a programme to update all our policies on a rolling basis. The finance and fundraising subcommittee is working on developing enhanced financial monitoring, a review of our financial policies and a strategic approach to fundraising. We also agreed to introduce a volunteer's subcommittee to ensure that the voice of volunteers is heard as we develop our service.

Following the AGA the trustees appointed Michael Fealy KC as the Chair, Sarah Bergstrom and Hafsa Begum as Vice-Chairs and Arthur Lau as Treasurer.

FINANCIAL REVIEW

Results for the period

Income for the period was £553,170 (2024: £460,149). Expenditure totalled £541,198 (2024: £533,356). This results in a surplus position of £11,972 (2024: £73,207 in deficit). The financial position was improved from 2024 in part by the receipt of several unexpected large single donations as set out in the Chief Executives report above from Ontra, The Solicitor's Association of Higher Court Advocates and the Employment Lawyers Association and the Pro Bono Costs Order obtained by Matt Jackson. We are extremely grateful for this additional support, which demonstrates that our work is acknowledged and valued across the legal sector. Welcome as that income was, we can't be blasé about our future financial prospects and the need to establish funding that is sustainable.

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

In this environment it is more important that we celebrate and value those who support us so generously. We particularly thank Dr Catrin Griffiths, editor of The Lawyer magazine for appointing FRU as the charity partner for The Lawyer awards again in 2025.

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 is necessary. This equates to approximately £130,000.

The balance sheet shows £101,652 (2024: £89,680) total reserves. Of this balance £25,634 (2024: £37,801) is restricted and a further £17,283 (2024: £5,440) is designated. Free reserves at 31 December 2025 totalled £58,734 (2024: £46,439). The reserves at year-end are therefore below the trustee's reserves policy.

The trustees recognise the need to increase the level of reserves and are taking steps to improve the financial position. They also recognise that the level of reserves does change throughout the year. We expect to achieve a surplus on cash-flow during 2026 and to end the year with reserves that meet our policy. However, the prospects for 2027 look very challenging. As we draft this report, we are taking significant steps to reduce expenditure by reviewing our office accommodation requirements. We also have other priority actions to approach law firms, barristers' chambers and individual lawyers to donate to maintain our service and seek further support from existing funders.

OVERNANCE, STRUCTURE AND MANAGEMENT

Organisation

The Free Representation Unit is a company limited by guarantee, registered with the Charity Commission, Companies House and HMRC. It is governed by articles of association adopted on 8 October 2018. The assets of the Unit are owned by the company. Under the Articles of Association, the first trustees were joined in 2024 by an additional group of appointed and elected trustees. The additional appointed trustees were identified following an open competition. We are satisfied that the trustee board now comprises an excellent range of knowledge and experience from the legal sector and beyond. The regular meetings and system of sub-committees and working groups provides a firm foundation for addressing operational and strategic challenges and enabling the organisation to develop.

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. We manage the risks of fewer referrals or volunteers through maintaining a high quality of work and adapting to changing patterns of referrals. The adaptations set out to managing employment cases set out in the chief executive's report demonstrate how we ensure that we add value to clients and volunteers. That is true even when the lack of early legal advice to clients means that cases are harder to represent for unqualified advocates when they reach the tribunal. Managing the risk of a fall in income is harder. Again, offering a high-quality service that meets the needs of funders ensures that we remain an attractive organisation to invest in. The sources of income for charities in our sector are decreasing, and funders are introducing criteria which make it more difficult to access funding, such as the requirement to focus on policy change rather than service delivery. As this report demonstrates we do use the evidence gathered during our representation work to feed into policy debates, but that will never be the main focus of our work which is to alleviate poverty by providing legal representation and to train aspiring lawyers. We manage the risk of falling income by maintaining a range of different funding sources identifying new sources of income, communicating well with existing funders and forecasting and managing income and expenditure effectively.

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.

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

Future plans

During the forthcoming year we will:

- ◆ Review our operating model and identify our future need for office accommodation. We will match our accommodation to the need for a physical hub and meeting or working space.
- ◆ Continue our plans to widen the funding base for our work. We will work with existing funders to make the case for additional resources and identify new organisations to support us.
- ◆ Complete the project funded by Trust for London. This project includes upgrading the FRU website to provide a better experience for stakeholders, implementing the research findings to improve our service and continuing the important work of an assistant legal officer to train volunteer advocates and take on additional cases. We will build on the delivery of this project to apply for further funding from Trust for London.
- ◆ Submit evidence and views about the experience of our clients to judicial and government policy consultations to prevent future issues.
- ◆ Manage our resources effectively and meet all governance and regulatory requirements.

Trustees

The following trustees (who are the directors of the company for the purposes of company law) were in office at the date of approval (except where shown) of the financial statements and served throughout the year ended 31 December 2025, or from the dates shown.

Trustee	Appointed / resigned
Michael Fealy KC - Chair	
Sean Jones KC	
Fenella Morris KC	
Sarah Bergstrom – Vice-chair	
Samuel Pape	
Arther Lau - Treasurer	
Anne Collins	
Naomi King	
Neil Amos	
Daniel Hallstrom	
Jamie Miller	Resigned 30 October 2025
Hafsah Begum – Vice chair	Appointed 30 October 2025

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

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

Statement of trustees' responsibilities

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

The Company law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Each of the trustees confirms that:

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

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

Trustees' report Year ended 31 December 2025

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

Signed on behalf of the trustees by Michael Fealy KC:

Michael Fealy KC
Michael Fealy KC (Jul 27, 2026 11:28:03 GMT+1)

.....
Date: 27/07/2026

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

Opinion

We have audited the financial statements of Free Representation Unit (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the cash flow statement, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the chief executive's and trustees' reports other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ◆ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the financial statements are not in agreement with the accounting records and returns; or
- ◆ certain disclosures of trustees' remuneration specified by law are not made; or
- ◆ we have not received all the information and explanations we require for our audit.
- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

How the audit was considered capable of detecting irregularities including fraud

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

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

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

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott Audit LLP

Alison Pyle (Senior Statutory Auditor)

28 July 2026

For and on behalf of Buzzacott Audit LLP, Statutory Auditor
130 Wood Street
London,
EC2V 6DL

Statement of Financial Activities Year ended 31 December 2025
(incorporating an income and expenditure account)

	Notes	Un- restricted funds £	Restricted funds £	2025 Total funds £	Un- restricted funds £	Restricted funds £	2024 Total funds £
Income from:							
Donations	1	409,237	98,659	507,896	372,738	52,625	425,363
Charitable activities							
. Legal representation of those in need	2	45,193	—	45,193	34,673	—	34,673
Investment income		81	—	81	113	—	113
Total income		454,511	98,659	553,170	407,524	52,625	460,149
Expenditure on:							
Raising funds							
. Raising donations	3	22,610	—	22,610	24,385	—	24,385
Charitable activities							
. Legal representation of those in need	3	407,762	110,826	518,588	483,147	25,824	508,971
Total expenditure		430,372	110,826	541,198	507,532	25,824	533,356
Net income (expenditure) and net movement in funds		24,139	(12,167)	11,972	(100,008)	26,801	(73,207)
Reconciliation of funds:							
Fund balances brought forward		51,879	37,801	89,680	151,887	11,000	162,887
Fund balances carried forward		76,018	25,634	101,652	51,879	37,801	89,680

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

All of the above results are derived from continuing activities.

Balance Sheet Year ended 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	6		17,283		5,440
Current assets					
Debtors	7	69,433		27,883	
Cash at bank and in hand		95,570		132,819	
		165,003		160,702	
Current liabilities					
Creditors: amounts falling due within one year	8	(80,634)		(76,462)	
Net current assets			84,369		84,240
Total net assets			101,652		89,680
The funds of the charity:					
Restricted funds	9		25,634		37,801
Unrestricted funds					
. Designated funds	10	17,283		5,440	
. General funds		58,735		46,439	
			76,018		51,879
			101,652		89,680

Approved by the trustees
and signed on their behalf by:

Michael Fealy KC

Michael Fealy KC (Jul 27, 2026 11:28:03 GMT+1)

Michael Fealy KC Trustee

Date: 27/07/2026

Company registration number: 11732557 (England and Wales)

Statement of Cash Flows Year ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	12	(20,698)	(26,400)
Cash flows from investing activities			
Interest received		81	113
Purchase of property, plant and equipment		(16,632)	(930)
Net cash used in investing activities		<u>(16,551)</u>	<u>(817)</u>
Decrease in cash and cash equivalents		(37,249)	(27,217)
Cash and cash equivalents at 1 January		132,819	160,036
Cash and cash equivalents at year ended 31 December 2025	13	<u>95,570</u>	<u>132,819</u>

Principle Accounting Policies Year ended 31 December 2025

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

Basis of preparation

These financial statements have been prepared for the year ended 31 December 2025. The comparatives for the year ended 31 December 2024.

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

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

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

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

Critical accounting estimates and areas of judgement

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

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

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

Assessment of going concern

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

The Trustees of the charity have considered the detailed financial projections to the end of the financial year 2027. The trustees recognise the challenge of maintaining sufficient reserves and have plans to actively manage the situation. This will include increasing income from existing funders such as the Inns of Court and identifying new funders such as grant making trusts. The trustees have also taken decisive action to reduce expenditure significantly by terminating the lease on 10/11 Gray's Inn Square and moving to smaller,

cheaper office accommodation at 3 Field Court Gray's Inn. The trustees will continue to make proactive resource management decisions based on detailed forecasting and monitoring. There is sufficient core funding to ensure that the organisation can be maintained. Although the trustees are confident that income will increase, they will take timely action needed so that all liabilities can be covered. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees maintain their opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income recognition

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

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

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

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

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

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

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

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

Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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.

Tangible and intangible fixed assets

All assets costing more than £100 are capitalised.

Depreciation and amortisation 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 |
| ◆ Intangible assets | 33% on a straight line basis |
| ◆ Computer equipment and software | 33% on a reducing balance basis |

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Fund accounting

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

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

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

Leased assets

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

Pension costs

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

1 Donations and other financial support

	Un- restricted funds £	Restricted funds £	2025 Total funds £
Donations received:			
. Bar Council ¹	74,711	—	74,711
. Inns of Court	80,000	—	80,000
. Linklaters LLP	25,000	10,000	35,000
. Individuals	61,985	—	61,985
. Trust for London	—	48,000	48,000
Employment Lawyers Association	50,000	—	50,000
London Legal Support Trust	29,822	—	29,822
Essex Community Foundation	—	7,989	7,989
Individuals' sponsored activities	13,076	—	13,076
Income received under standing order from individuals and sets of chambers	49,840	—	49,840
Inns of Court and the Bar Educational Trust	—	32,670	32,670
Others	20,532	—	20,532
Total donations	404,966	98,659	503,625
Gifts in Kind	4,271	—	4,271
2025 Total funds	409,237	98,659	507,896
	Un- restricted funds £	Restricted funds £	2024 Total funds £
Donations received:			
. Bar Council ¹	73,400	—	73,400
. Inns of Court	80,000	—	80,000
. Linklaters LLP	25,000	—	25,000
. Individuals	31,780	—	31,780
. Trust for London	—	52,625	52,625
Employment Lawyers Association	20,000	—	20,000
London Legal Support Trust	29,923	—	29,923
Individuals' sponsored activities	9,266	—	9,266
Income received under standing order from individuals and sets of chambers	56,502	—	56,502
Inns of Court and the Bar Educational Trust	30,000	—	30,000
Others	11,625	—	11,625
Total donations	367,496	52,625	420,121
Gifts in Kind	5,242	—	5,242
2024 Total funds	372,738	52,625	425,363

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

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2025 £
Training of potential volunteers	25,363	—	25,363
Subscriptions from referral agencies	5,830	—	5,830
Payments by Law Schools ('FRU option')	14,000	—	14,000
2025 Total funds	45,193	—	45,193
	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2024 £</i>
<i>Training of potential volunteers</i>	<i>22,665</i>	<i>—</i>	<i>22,665</i>
<i>Subscriptions from referral agencies</i>	<i>6,333</i>	<i>—</i>	<i>6,333</i>
<i>Payments by Law Schools ('FRU option')</i>	<i>5,675</i>	<i>—</i>	<i>5,675</i>
<i>2024 Total funds</i>	<i>34,673</i>	<i>—</i>	<i>34,673</i>

Notes to the financial statements Year ended 31 December 2025

3 Expenditure

	Cost of raising funds			Legal representation			Governance			Total Un- restricted £	Total Restricted £	2025 Total £	2024 Total £
	Un- restricted £	Restricted £	£	Un- restricted £	Restricted £	£	Un- restricted £	Restricted £	£				
Fundraising costs	2,041	—	—	—	—	—	—	—	—	2,041	—	2,041	2,807
Staff costs													
• Wages and salaries	12,454	—	—	231,560	70,563	—	4,985	—	248,999	70,563	319,562	298,399	
• Social security costs	1,325	—	—	4,477	26,363	—	536	—	6,338	26,363	32,701	30,534	
• Pension costs	2,375	—	—	13,971	3,900	—	2,600	—	18,946	3,900	22,846	21,333	
• Recruitment costs	389	—	—	—	—	—	—	—	389	—	389	60	
	16,543	—	—	250,008	100,826	—	8121	—	274,672	100,826	375,498	350,326	
General expenditure													
• Depreciation	544	—	—	1,945	2,300	—	—	—	2,489	2,300	4,789	2,698	
• Premises	665	—	—	81,446	—	—	—	—	82,111	—	82,111	80,578	
• Office running	1,998	—	—	40,843	7,700	—	—	—	42,841	7,700	50,541	49,509	
• Library	—	—	—	3,460	—	—	—	—	3,460	—	3,460	2,580	
• Other	819	—	—	2,679	—	—	—	—	3,498	—	3,498	14,066	
	4,026	—	—	130,373	10,000	—	—	—	134,399	10,000	144,399	149,431	
Auditor's remuneration													
• Current year audit fee	—	—	—	—	—	—	16,860	—	16,860	—	16,860	15,600	
• Prior year audit fee	—	—	—	—	—	—	2,400	—	2,400	—	2,400	15,192	
	—	—	—	—	—	—	19,260	—	19,260	—	19,260	30,792	
Total													
Allocation of governance costs	22,610	—	—	27,381	—	—	(27,381)	—	—	—	—	—	—
2025 Total funds				407,762	110,826	—	—	—	430,372	110,826	541,198	533,356	

Notes to the financial statements Year ended 31 December 2025

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

4 Staff costs and remuneration of trustees and key management personnel

One employee earned £60,000 or more (including benefits) during the year (2024 – one employee), this included pension contributions of £3,276 (2024 – £3,196). The average number of employees was 11 (2024 – 10). No trustee received any remuneration or expenses in respect of their services as a trustee during the period. No trustee had any beneficial interest in any contract with the charity during the period.

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees and the Chief Executive. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the period was £66,060 (2024: £63,929).

5 Net income (expenditure)

This is stated after charging:

	2025 £	2024 £
Staff costs	375,498	350,326
Operating lease rentals	75,416	45,660
Auditor's remuneration (including VAT)		
· Current year audit fee	16,860	15,600
· Prior year audit fee	2,400	15,192
Depreciation and amortisation	4,789	2,698

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

	Intangibles £	Leasehold improvements £	Computer equipment and software £	Office equipment £	Total £
Cost					
At 1 January 2025	—	4,583	6,135	1,011	11,729
Additions*	16,632	—	—	—	16,632
At 31 December 2025	16,632	4,583	6,135	1,011	28,361
Depreciation					
At 1 January 2025	—	3,021	2,766	502	6,289
Charge for period	2,300	1,251	1,110	128	4,789
At 31 December 2025	2,300	4,272	3,876	630	11,078
Net book values					
At 31 December 2025	14,332	311	2,259	381	17,283
At 31 December 2024	—	1,562	3,369	509	5,440

*Specifically, to complete the redevelopment of the organisation's website, aimed to be completed by May 2026.

8 Debtors

	2025 Total funds £	2024 Total funds £
Accrued income	13,612	5,026
Prepayments	23,151	22,857
Other Debtors	32,670	—
	69,433	27,883

9 Creditors, accruals and deferred income

	2025 Total funds £	2024 Total funds £
Other creditors	426	630
Accruals	37,538	33,162
Deferred income	42,670	42,670
	80,634	76,462

Movements on deferred income during the year was as follows:

	2025 Total £	2024 Total £
Opening deferred income balance	42,670	9,625
Income deferred in the year	42,670	37,670
Amounts released to income	(42,760)	(4,625)
Closing deferred income balance	42,670	42,670

10 Restricted funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
Staff fund	37,801	88,659	(100,826)	25,634
Website Upgrade	—	10,000	(10,000)	—
	37,801	98,659	(110,826)	25,634

Staff fund to cover the salary and employer cost of the Assistant legal officers and legal officers.

Website upgrade funds to complete the redevelopment of the organisation's website.

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

11 Designated funds

	At 1 January 2025 £	Designated £	Utilised £	At 31 December 2025 £
Fixed asset fund	5,440	16,632	(4,789)	17,283

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

The fixed asset fund represents the net book value of the charity's unrestricted fixed assets as at 31 December 2025 and has been created to reflect the trustees' belief that these assets are not readily expendable by the charity.

12 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 Total funds £	2024 Total funds £
Net income/(expenditure) for the reporting period (as per statement of financial activities)	11,972	(73,207)
Adjustments for:		
Income from investing	(81)	(113)
Depreciation charges	4,789	2,698
(Increase)/decrease in debtors	(41,550)	20,106
Increase/(decrease) in creditors	4,172	24,116
Net cash (used in) operating activities	(20,698)	(26,400)

13 Analysis of cash and cash equivalents

	2025 Total funds £	2024 Total funds £
Cash in hand	95,570	132,819
Total cash and cash equivalents	95,570	132,819

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Fund balances at 31 December 2025 are represented by:			
Fixed assets	17,283	—	17,283
Debtors and cash at bank	139,369	25,634	165,003
Creditors, accruals and deferred income	(80,634)	—	(80,634)
Total funds	76,018	25,634	101,652
	Unrestricted funds £	Restricted funds £	2024 Total funds £
<i>Fund balances at 31 December 2024 are represented by:</i>			
<i>Fixed assets</i>	<i>5,440</i>	<i>—</i>	<i>5,440</i>
<i>Debtors and cash at bank</i>	<i>122,901</i>	<i>37,801</i>	<i>160,702</i>
<i>Creditors, accruals and deferred income</i>	<i>(76,462)</i>	<i>—</i>	<i>(76,462)</i>
<i>Total funds</i>	<i>51,879</i>	<i>37,801</i>	<i>89,680</i>

15 Commitments

Lease commitments – operating leases

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

	2025 £	2024 £
<i>Leasehold premises</i>		
Payments which fall due:		
. Within one year	72,522	75,416
. After one year but within five years	209,298	278,958
. Greater than five years	—	—
	281,820	354,374

16 Related party transactions

During the year the charity received £nil donations from trustees (2024: £nil). £74,711 (2024 – £73,400) of total donations were received from the Bar Council in the year. The chair of the Bar Council is responsible for appointing at least one of the Charity's Trustees.

17 Post balance sheet events

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

List of donors and financial supporters Year ended 31 December 2025

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

Individual Donors

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

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	One Crown Office Row
The Lawyer Awards Silent Auction Funds	One Essex Court
11 King's Bench Walk	Ontra AI
39 Essex Chambers	Shoosmiths LLP
5RB Quiz Night 2025	Solicitors Association of Higher Courts Advocates
Access To Justice Foundation - Pro Bono	Serle Court Chambers
Costs Order	South Square Chambers
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