

Charity registration number 1057620

Company registration number 03237309 (England and Wales)

BAR PRO BONO UNIT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

BAR PRO BONO UNIT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S K Abram-Lloyd (Vice Chair)	
	Ms N J Bellinger	
	Mr R S Gataora (Treasurer)	
	Mrs E J Holland	
	Ms M Jaganmohan	(Appointed 16 November 2023)
	Mr D P Joseph KC	
	Mr R H Khaldi	(Appointed 13 May 2024)
	Ms J E Ogden	(Appointed 16 November 2023)
	Mr C Patton KC	
	Mr S A Shivji KC (Chairman)	
	Ms L D Watts	(Appointed 13 May 2024)
	Mr R G Wheeler	
Mr P J Wilson	(Appointed 13 May 2024)	
Secretary	S Papat	
Charity number	1057620	
Company number	03237309	
Principal address	Advocate IDRC 1 Paternoster Lane London EC4M 7BQ	
Auditor	Sayer Vincent LLP 110 Golden Lane London EC1Y 0TG	

BAR PRO BONO UNIT

CONTENTS

	Page
Trustees' report	1 - 6
Statement of trustees' responsibilities	7
Independent auditor's report	8 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 24

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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 1 January 2019).

Objectives and activities

Advocate is the operating name of the Bar Pro Bono Unit. Advocate is established to provide legal advice and representation in relation to the prosecution and defence of actions before the Courts and Tribunals of England and Wales, the European Court of Justice and the European Court of Human Rights to persons who by reason of their inadequate means are unable to obtain such advice and representation from their own resources.

Public benefit

Advocate's work is of public benefit. In a time of increased demand due to economic conditions, and reduced access to legal aid, the number of those individuals needing help to obtain access to the legal system has increased. When planning Advocate's activities, particular regard has been given to the Charity Commission's guidance on public benefit.

Achievements and performance

Significant activities and achievements against objectives

We support a properly funded legal system that enables access to justice but we recognise that pro bono is critical for those who are ineligible for legal aid and cannot afford to pay for help.

By 30 June 2024, the panel comprised of 4,557 barristers willing to work free of charge in suitable cases for at least three days each year. To this pre-volunteered resource can be added barristers not on the panel but who nonetheless respond to a request from Advocate to assist in a particular case. The panel of volunteer barristers continues to grow with the addition of barristers at all levels of seniority.

The pressure on our casework service is unprecedented. In January 2024 we received the highest monthly number of applications for help in our history. People are increasingly finding it difficult to access legal advice which in turn is causing greater frustration and a contributing factor in worsening mental health.

Overall, for the period July 2023 to June 2024 we experienced a 26% increase in new applications compared to the previous year. Thanks to the generosity of barristers volunteering their time, pro bono continues to provide a critical lifeline for many.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance...*continued*

We are delighted to have reached the milestone of a caseworker based in every Circuit, focused on building our work nationwide, with recent additions to the Western and North Eastern Circuits. We have continued to ensure that the Bar has a strong voice on the Pro Bono Committees across England and Wales with the judiciary, law firms, law schools and other local advice agencies.

Work is being continued, in collaboration with LawWorks, to increase links with solicitors willing to work pro bono, through the Pro Bono Connect scheme.

The Chambers Pro Bono Framework was launched in 2023 to provide sets with an infrastructure for their pro bono engagement. Signatories to the Framework, commit to four actions within the calendar year:

- (1) Appoint Pro Bono Champions
- (2) Action pro bono work as a Chambers
- (3) Organise a seminar on pro bono
- (4) Report on the pro bono work done

Thirty-one sets signed up nationwide in the first year, 44 have signed up in 2024.

The Pro Bono Pledge encouraged barristers to pledge 25 hours of pro bono work in 2023. Over 320 barristers fulfilled the pledge, recording over 11,000 hours. The number of hours recorded ranged from 25 to 321 with an average of 35 hours. We were pleased to see a wide range of barristers participating from 114 chambers nationwide and eleven barristers individually contributed over 100 hours. Our Pupil Pledge is a similar initiative for pupil barristers, in which pupils are invited to pledge to take on just one piece of pro bono work in their second six. In 2023, 56 pupils from 46 Chambers/organisations took part.

Advocate also led on behalf of the Bar the data collection and recording of hours for the Pro Bono Recognition List of England and Wales, a new partnership initiative for solicitors and barristers, endorsed by the Lady Chief Justice, The Bar Council, The Law Society and all the major pro bono organisations, to recognise lawyers who had given 25 or more hours. The first ever Pro Bono Recognition List was published in June 2024, recognising 3,746 lawyers and 483 of which are barristers. We are delighted that the hard work and dedication of the Bar can be recognised through this initiative and we continue to support it for future years.

These recognition initiatives capture just a fraction of the pro bono work being done across the Bar. The Bar Council's 2023 Working Lives survey included questions about pro bono work and headline figures shows that 49% of respondents had undertaken pro bono work in the previous twelve months - up from 43% reported in 2021 (a 14% increase).

This year we were delighted to support the publication of a new Guide for Pupils and Supervisors, published in partnership between Advocate, The Bar Council, The Bar Standards Board, the Free Representation Unit and The Council of the Inns of Court. This Guide is now being shared to pupils and supervisors across all four Inns.

We have also produced some guidance on how to incorporate pro bono work when applying for silk, and have worked with the KC Appointments Committee to ensure pro bono work is included in their presentations to prospective KC applicants.

We have updated and renewed our resources for Employed Barristers (first published in June 2023) and our Guide to pro bono in Chambers for Chambers Professionals (first published in November 2022).

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance...*continued*

Increasing numbers of barristers have volunteered to provide “on the day” advice and representation to litigants in person through duty schemes. We helped develop a number of these schemes in 2023 and we continue to administer many of them. The schemes have been well received by the Bar, the judiciary, front line agencies and litigants in person.

- A particular focus over the past year has been on increasing access to pro bono outside London. Building on the success of the Chancery Bar Litigant in Person Support Schemes (“CLIPS”) which was established in collaboration with the Chancery Bar Association, and with both judicial and Circuit support, we have now launched CLIPS Schemes in Leeds, the South West and, most recently, Birmingham.
- Nearing the end of its 3 month pilot, the Birmingham CLIPS Scheme has supported litigants in person in the Business and Property Courts and, following its early success, the judiciary has approved both its introduction as a permanent service, and its expansion bringing it inline with the London Scheme.
- The Manchester CLIPS Scheme launched in October 2024, again with support from the local judiciary, the Northern Circuit and the NCBA. This latest launch marks a CLIPS Scheme in every Circuit in England.
- We have been continuing to work alongside local judiciary, Family courts, and front line organisation across the South West to develop on-the-day advice Clinics in Family Courts in Exeter and Bristol, due to launch late 2024 and early 2025.
- Working alongside PILARS, we have successfully launched the Bankruptcy Representation Scheme in London, an on-the-day duty Scheme supporting litigants in person in the weekly Bankruptcy petitions list. It has received a keen uptake from the Bar and has assisted over 80 litigants in person.
- In addition to duty schemes, we are continuing to develop specialist Schemes that provide litigants in person with alternative pathways by which to access specialist or less readily available assistance that might not otherwise be available.
- We launched the Court of Protection Scheme, providing pro bono assistance in Court of Protection, or Court of Protection adjacent, cases requiring specialist counsel or assistance through which our near 50 specialist volunteers from over 20 national Chambers have now begun assisting some of our most vulnerable applicants.
- We are in the final stages of developing a Mediation Scheme in the Business in Property Courts in Leeds, through which online, pro bono mediation will be offered in cases where at least one party is a litigant in person and unable to fund mediation privately.
- Working with Brick Court Chambers, we are exploring the possibility of expanding our pilot Secondary Specialisation Scheme, enabling commercial barristers across a number of sets to provide representation for litigants in person with hearings in the Employment Tribunal.
- Our existing Court of Appeal Scheme (“COAS”) has now been running for around nine months, during which time we have acquired around 400 barrister volunteers and supported around 120 litigants in person making applications for Permission to Appeal to the Court of Appeal, and have received very positive feedback from the Court of Appeal.
- Outside of London, we have now launched the South West County Court Appeal Scheme in the High Court in Bristol, through which we are due to receive our first applications shortly.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Outlook

Advocate remains in good financial health and has had another strong year.

There is ever increasing demand for our services and we are keen to ensure that our resources are deployed to assist those in greatest need and the most vulnerable members of our society (i.e. where the involvement of a barrister will make the greatest difference to a client who is otherwise unable to afford legal help). We are committed to being a truly national charity, noting that there is serious deprivation in parts of the country in terms of access to justice. We continue to look at new ways of using technology to expand our reach and effectiveness.

Advocate is hugely grateful to all who support it, including the General Council of the Bar, the Inns of Court, the Bar Mutual Indemnity Fund, the Bar Standards Board and the huge numbers of individuals and chambers within the profession.

Fundraising

Fundraising was conducted by the charity's Chief Executive and the Event and Fundraising Coordinator.

- The charity does not use professional fundraisers or commercial participators.
- The charity is not a member of the Fundraising Regulator.
- The charity has a donation policy and does not accept donations from current service users.
- The charity directs individual fundraising at barristers, it does not seek donations from members of the public.
- The charity received no complaints.

Financial review

Going concern

The attached financial statements show the state of Advocate's finances as at 30 June 2024.

The Trustees are of the opinion that the state of Advocate's finances is no less sound than it was at 30 June 2023. The level of reserves is within the agreed policy.

Reserves

Financial stability is an important factor for Advocate, as is the ability to mitigate current and future risks and to be able to plan ahead with confidence. All of these factors will help to ensure that Advocate can maintain its core purpose of providing legal expertise to those most in need.

The Board recognises that risks and contingencies that may need mitigation include, but are not limited to:

- Funding withdrawal
- A collapse in fundraising
- Rapidly fluctuating demands of Advocate's services, particularly those requiring additional staff
- Rapid development of new initiatives as the context in which Advocate works changes
- Delayed receipt of funding
- Fluctuations in receipts of Other Sources of Income
- Emergency costs
- Funding of future development plans

Taking into consideration the risks highlighted above, Advocate's reserves policy is to maintain reserves of at least 25% of forecast annual expenditure, as set in the Annual Budget, plus a 20% contingency. The forecasted annual expenditure for the year ended 30 June 2025 is £1,181,046 (2024: £1,008,762) requiring a reserve of £252,190 with an added contingency of £50,435 (2024: reserve of £295,261 and contingency of £59,052). The free reserves at the balance sheet date is £648,529 (2023: 630,780).

Investment policy

Advocate's Board reviews its arrangements for holding funds from time to time, and adopts a cautious approach to investment.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Major risks

The Trustees review areas of risk periodically at its regular meetings. The review assesses the major risks to which the charity is exposed, in particular those related to operation and finances. The Trustees are satisfied that, where appropriate, systems are in place to mitigate exposure to major risks.

Advocate has sought to maintain a good relationship with key funders. Internal control risks are minimised by the procedures in place for the authorisation of expenditure and commitments. Risks presented by cases in which Advocate arranges assistance are subject to reporting lines to the Chief Executive and ultimately to the Chair.

Structure, governance and management

The Charity is governed by a Board of Trustees who are all volunteers. The Board meets six times per year. The Board recruits Trustees by reference to the skills and experience considered to be appropriate for the Board's work. Trustees are appointed by open advertising and interviewing. The Board acknowledges the benefits of diversity, including gender, age, race, disability, sexual orientation, transgender status, national or ethnic origin, religion or belief diversity, and remains committed to ensuring that Advocate's Trustees bring a wide range of skills, knowledge, experience, background and perspectives to the Board. All appointments are made against objective criteria in the context of the overall balance of skills and background that the Board needs to maintain in order to remain effective. All new trustees receive an induction.

The staff team is accountable, through the Chief Executive, to the Trustees, and is responsible for the day-to-day operations of the Charity in accordance with the strategy, business plan and budget approved by the Board. All staff salaries are set taking into account the needs of the organisation and external economic circumstances.

Advocate was established in May 1996 with the aims of establishing a panel of barristers willing to advise and represent persons without means and unable to obtain legal aid involved in matters on a pro bono basis and informing legal and advice services of the assistance available.

In January 2024, Diane Sechi and Ishan Kolhatkar retired as trustees. In May 2024, Chris Broom retired as trustee. These retirements all formed part of our programme of retirements. All three had had a long and valuable association with Advocate. We are very grateful for their service.

We are delighted to have recruited five new trustees in this period who broaden the composition and the geographical representation on our Board. In November 2023 we welcomed two new trustees to bring expertise in the legal areas in which we face most demand – Family and Employment. Malvika Jaganmohan is a family law practitioner from St Ives Chambers in the Midland Circuit and Jude Shepherd from 42 BR Barristers is an employment practitioner who also sits part time as a fee paid Employment Judge in the Employment Tribunal in Scotland. In May 2024, we welcomed Richard Khaldi (Chambers Director of Maitland Chambers), Joe Wilson (Chief Executive and Director of Clerking of St Philips Chambers) and Lisa Watts, who brought new expertise to the Board in relation to management and marketing respectively.

BAR PRO BONO UNIT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms S K Abram-Lloyd (Vice Chair)	
Ms N J Bellinger	
Mr C P Broom	(Resigned 13 May 2024)
Mr R S Gataora (Treasurer)	
Mr M P Hayton KC	(Resigned 16 September 2024)
Mrs E J Holland	
Mr T D Huckle	(Resigned 18 November 2024)
Ms M Jaganmohan	(Appointed 16 November 2023)
Mr D P Joseph KC	
Mr R H Khaldi	(Appointed 13 May 2024)
Mr I Kolhatkar	(Resigned 29 January 2024)
Ms J E Ogden	(Appointed 16 November 2023)
Mr C Patton KC	
Ms D Sechi	(Resigned 29 January 2024)
Mr S A Shivji KC (Chairman)	
Ms L D Watts	(Appointed 13 May 2024)
Mr R G Wheeler	
Mr P J Wilson	(Appointed 13 May 2024)

Recruitment and appointment of trustees

New Trustees are appointed in an open process by the current Trustees in accordance with the Articles of Association of the company. New Trustees are provided with background information, including the constitutional documents of the charity, and meet staff to be shown the work of the charity.

Auditor

Sayer Vincent LLP were appointed as auditor for Bar Pro Bono Unit during the course of this financial year.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' annual report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees' annual report was approved by the Board of Trustees.

.....
Mr S A Shivji KC
Chairman of the Board

Date:13 February 2025.....

BAR PRO BONO UNIT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2024

The trustees (who are also directors of Bar Pro Bono Unit for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group 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 Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 June 2024 was 14 (2023: 15). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

BAR PRO BONO UNIT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BAR PRO BONO UNIT

Opinion

We have audited the financial statements of Bar Pro Bono Unit (the 'charitable company') for the year ended 30 June 2024 which comprise and notes to the financial statements, including significant accounting policies. 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 charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including 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 charitable company 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 Bar Pro Bono Unit'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 trustees' annual report 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 our audit:

- the information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

BAR PRO BONO UNIT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BAR PRO BONO UNIT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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; or
- the directors 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' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

BAR PRO BONO UNIT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BAR PRO BONO UNIT

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, internal audit and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Other matters

The financial statements for the year ended 30 June 2023 were not audited, but they were subject to an independent examination in accordance with Charity Commission directions.

BAR PRO BONO UNIT

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BAR PRO BONO UNIT

Use of our report

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

Joanna Pittman (Senior Statutory Auditor)
for and on behalf of Sayer Vincent LLP

28 February 2025

Chartered Certified Accountants
Statutory Auditor

110 Golden Lane
London
EC1Y 0TG

BAR PRO BONO UNIT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	1,026,431	20,069	1,046,500	968,862	24,481	993,343
Investments	4	12,992	-	12,992	6,226	-	6,226
Total income		<u>1,039,423</u>	<u>20,069</u>	<u>1,059,492</u>	<u>975,088</u>	<u>24,481</u>	<u>999,569</u>
Expenditure on:							
Raising funds	5	102,240	-	102,240	98,226	-	98,226
Charitable activities	6	919,434	17,189	936,623	850,781	31,939	882,720
Total expenditure		<u>1,021,674</u>	<u>17,189</u>	<u>1,038,863</u>	<u>949,007</u>	<u>31,939</u>	<u>980,946</u>
Net income and movement in funds		17,749	2,880	20,629	26,081	(7,458)	18,623
Reconciliation of funds:							
Fund balances at 1 July 2023		630,780	2,542	633,322	604,699	10,000	614,699
Fund balances at 30 June 2024		<u>648,529</u>	<u>5,422</u>	<u>653,951</u>	<u>630,780</u>	<u>2,542</u>	<u>633,322</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Notes 16 and 17 to the financial statements.

BAR PRO BONO UNIT

BALANCE SHEET

AS AT 30 JUNE 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		-		945
Current assets					
Debtors	12	57,967		53,879	
Cash at bank and in hand		648,446		610,025	
		<u>706,413</u>		<u>663,904</u>	
Creditors: amounts falling due within one year	13	52,462		31,527	
Net current assets			653,951		632,377
Total assets less current liabilities			<u>653,951</u>		<u>633,322</u>
The funds of the charity					
Restricted income funds	15		5,422		2,542
Unrestricted funds	16		648,529		630,780
			<u>653,951</u>		<u>633,322</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 13 February 2025

.....
Mr S A Shivji KC
Chairman of the Board

Company registration number 03237309 (England and Wales)

BAR PRO BONO UNIT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		25,429		(4,897)
Investing activities					
Investment income received		12,992		6,226	
Net cash generated from investing activities			12,992		6,226
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			38,421		1,329
Cash and cash equivalents at beginning of year			610,025		608,696
Cash and cash equivalents at end of year			648,446		610,025

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Bar Pro Bono Unit is a private company limited by guarantee without share capital use of 'Limited' exemption and incorporated in England and Wales. The registered office is Advocate Idrc, Paternoster Lane, London, England, EC4M 7BQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies (Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use. Governance costs relate to the overall oversight of the charity and primarily relate to trustee expenses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The capitalisation threshold is £500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT and Office equipment	over 4 years
-------------------------	--------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

3 Income from donations	Unrestricted funds		Restricted funds		Total	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Donations and gifts	829,806	20,069	20,069	24,481	849,875	798,476
Donations - core funders	143,100	-	-	-	143,100	143,100
Fundraising events	53,525	-	-	-	53,525	51,767
	<u>1,026,431</u>	<u>20,069</u>	<u>20,069</u>	<u>24,481</u>	<u>1,046,500</u>	<u>993,343</u>

An aggregate donation of £3,360 (2023: £2,585) was made by 11 (2023: 13) trustees.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	12,992	6,226

5 Cost of generating funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Fundraising activities	23,488	13,406
Publicity and stationery	581	176
Other fundraising costs	6,907	4,105
Staff costs	71,217	80,507
Depreciation and impairment	47	32
Fundraising and publicity	102,240	98,226
	<u>102,240</u>	<u>98,226</u>

Other fundraising costs consist of the following:

Accommodation	£1,837
Travel and training	£ 271
IT costs	£2,461
Sundry expenses	<u>£2,338</u>
Total	<u>£6,907</u>

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

6 Charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £	Total 2024 £	Charitable expenditure 2023 £
Staff costs	793,431	-	793,431	718,259
Depreciation and impairment	898	-	898	1,228
Accommodation	32,908	3,700	36,608	79,823
Travel and training	5,147	-	5,147	5,991
Publicity and stationery	11,029	-	11,029	6,871
IT costs	45,081	-	45,081	53,601
Sundry expenses	44,429	-	44,429	16,947
	<u>932,923</u>	<u>3,700</u>	<u>936,623</u>	<u>882,720</u>
	<u>932,923</u>	<u>3,700</u>	<u>936,623</u>	<u>882,720</u>
Analysis by fund				
Unrestricted funds	919,434	-	919,434	850,781
Restricted funds	13,489	3,700	17,189	31,939
	<u>932,923</u>	<u>3,700</u>	<u>936,623</u>	<u>882,720</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	945	1,260
	<u>945</u>	<u>1,260</u>

The charity identifies its support costs, it then identifies those costs relating to governance. Included in note 6 are governance costs comprising trustee expenses. Remaining support costs are allocated between, and included in, Cost of Generating Funds and Charitable Activities (notes 5 and 6). Staff and related costs are allocated on a time basis, overheads are allocated in proportion to staff time.

8 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
24	23
<u>24</u>	<u>23</u>

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

8 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	762,819	705,110
Social security costs	68,842	62,833
Employer's contribution to defined contribution pension schemes	32,987	30,823
	<u>864,648</u>	<u>798,766</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,000 - £69,999	1	-
£70,000 - £79,999	-	1
£80,000 - £89,999	1	-
	<u>1</u>	<u>1</u>

Remuneration of key management personnel

Total cost of Key Management Personnel for the period ended 30 June 2024 was £212,383 (2023: £160,150).

The Key Management Personnel of the Charity are the Chief Executive, the Director of Casework and Chief Operating Officer (who also performs the role of Company Secretary), and the Director of Engagement.

9 Trustee Expenses

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £338 (2023: £0) incurred by one (2023: none) members relating to attendance at meetings of the trustees.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

11 Tangible fixed assets

	IT and Office equipment £
Cost	
At 1 July 2023	36,870
At 30 June 2024	36,870
Depreciation and impairment	
At 1 July 2023	35,925
Depreciation charged in the year	945
At 30 June 2024	36,870
Carrying amount	
At 30 June 2023	945

The carrying value at 30 June 2024 is zero.

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	40,724	33,287
Prepayments and accrued income	17,243	20,592
	57,967	53,879

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	968	374
Taxation payable - PAYE	19,779	18,341
Accruals and pension contributions	31,715	12,812
	52,462	31,527

The figure for Accruals and pension contributions can be broken down into:
Expense accruals £26,869 (2023: £3,920) and Defined contribution pension payment due at the year end of £4,846 (2023: £8,892).

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	32,987	30,823

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

14 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
Access to Justice Foundation Fund	2,542	-	(2,542)	-
Bar in the Community	-	10,000	(10,000)	-
National Pro Bono Centre	-	10,069	(4,647)	5,422
	<u>2,542</u>	<u>20,069</u>	<u>(17,189)</u>	<u>5,422</u>
Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
Access to Justice Foundation Fund	10,000	24,481	(31,939)	2,542
	<u>10,000</u>	<u>24,481</u>	<u>(31,939)</u>	<u>2,542</u>

The Access to Justice Foundation provided two grants in the year ended 30 June 2023, the first to recruit an administrator to support the Engagement Manager and the second to support the provision of pro bono services in the Midlands. Both these grants have now been utilised in full.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	630,780	1,039,423	(1,021,674)	648,529
	<u>630,780</u>	<u>1,039,423</u>	<u>(1,021,674)</u>	<u>648,529</u>
Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	604,699	975,088	(949,007)	630,780
	<u>604,699</u>	<u>975,088</u>	<u>(949,007)</u>	<u>630,780</u>

BAR PRO BONO UNIT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Current assets/(liabilities)	648,529	5,422	653,951
	<u>648,529</u>	<u>5,422</u>	<u>653,951</u>
	<u><u>648,529</u></u>	<u><u>5,422</u></u>	<u><u>653,951</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 June 2023:			
Tangible assets	945	-	945
Current assets/(liabilities)	629,835	2,542	632,377
	<u>630,780</u>	<u>2,542</u>	<u>633,322</u>
	<u><u>630,780</u></u>	<u><u>2,542</u></u>	<u><u>633,322</u></u>

18 Related party transactions

The Bar Pro Bono Unit funds Bar In the Community, a related charity, via The Bar Council. This funding is £2,500 per quarter (2023: £2,500/quarter).

Other than the donations from trustees disclosed in note 3, there are no donations from related parties which are outside the normal course of business, and no restricted donations from related parties.

19 Cash generated from operations

	2024 £	2023 £
Surplus for the year	20,629	18,623
Adjustments for:		
Investment income recognised in statement of financial activities	(12,992)	(6,226)
Depreciation and impairment of tangible fixed assets	945	1,260
Movements in working capital:		
(Increase) in debtors	(4,088)	(22,075)
Increase in creditors	20,935	3,521
Cash generated from/(absorbed by) operations	<u>25,429</u>	<u>(4,897)</u>

20 Analysis of changes in net funds

The charity had no material debt during the year.

Document Activity Report

Document Sent Mon, 10 Feb 2025 09:32:00 GMT

Document Approval Status Approved

Approval Activity Summary

Sharif Shivji KC (Chairman) Approved Thu, 13 Feb 2025 09:59:41 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Thu, 13 Feb 2025 09:59:11 GMT	Sharif Shivji KC (Chairman) viewed the document

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

<http://placecampbell.accountantspace.co.uk/messages/VerifyDocument>