



The Simmons and Simmons Charitable Foundation
Annual report and financial statements
for the year ended
30 April 2022

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Foundation details

Trustees:

S Bergia
R Dyton
F M Loughrey
CJ Passmore (resigned 31st August 2021)
D Saksena
J M Taylor (appointed 1st September 2021)

Registered number:

1129643

Registered office:

CityPoint
One Ropemaker Street
London
EC2Y 9SS

Bankers:

Barclays Bank PLC
One Churchill Place
London
E14 5HP

Solicitors:

Simmons & Simmons LLP
CityPoint
One Ropemaker Street
London
EC2Y 9SS

Independent auditors:

Deloitte LLP
2 New Street Square
London
EC4A 3BZ

Trustees' Report

The Trustees of the Simmons and Simmons Charitable Foundation present their report and audited financial statements for the year ended 30 April 2022.

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 trust deed of The Simmons and Simmons Charitable Foundation ("the Foundation"), the Charities Act 2011 and the relevant version of the 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).

The Foundation is a Public Benefit Entity formed under a declaration of trust which sets out its objects and powers.

Reference and administrative information

The Foundation is registered with the Charities Commission (Charity Number: 1129643) and is recognised as a charity by HM Revenue and Customs. The registered address of the Foundation is CityPoint, One Ropemaker Street, London EC2Y 9SS.

The information with respect to officers and professional advisers set out on page 1 forms part of this report.

Structure, governance and management

The Trustees of the Foundation who served throughout the financial year and up to the date of signing the financial statements, except as noted, were:

R Dyton,
F M Loughrey,
D Saksena,
S Bergia,
C J Passmore (resigned 31st August 2021)
J M Taylor (appointed 1st September 2021)

All Trustees are partners of Simmons & Simmons LLP and meet at least four times per year.

The main consideration in the appointment of the Trustees is that they should, as much as possible, represent a cross-section of the firm's partners, as well as having the necessary experience to carry out the duties of a Trustee. New Trustees are given a copy of the trust deed and the latest minutes of meetings of the Trustees. The latest Charity Commission advice on the role and responsibilities of Trustees is also made available to them.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning its future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

Trustees' Report

Risk statement

The Trustees acknowledge their responsibility in relation to risk management. The Trustees seek to identify the major risks that the Foundation may encounter in the delivery of its charitable aims including when grant-making or undertaking new initiatives. Procedures have been established to manage such risks.

The Trustees identify risks by: (i) considering the Foundation's objectives, mission and strategy; and (ii) considering factors such as the Foundation's reputation; changes to legislation; and the previous experience of the Foundation.

During the financial year, the Trustees have identified the risk of donations not being used for the intended purposes, and reputational risk associated with recipients as those which should be subject to review. Such risks are mitigated by due diligence conducted on recipients proportionate to grants awarded, and by maintaining regular communication with recipients. The internal controls and procedures that are applied to the operation of the Foundation are kept under review and are considered to be appropriate.

Objectives and activities

The Foundation holds income upon trust to be applied in such a manner as the Trustees feel fit for furthering exclusively charitable objects for the benefit of the public.

The Foundation makes donations to charitable trusts, associations or institutions formed for any of the charitable purposes included in the objects.

The Foundation is voluntarily run and has no paid members of staff. Various administrative services are donated at no cost to the Foundation by Simmons & Simmons LLP. Funds are generated through donations from the partners of Simmons & Simmons LLP.

Grant making policy

The Foundation's grant making policy is to support smaller charitable organisations which are local to the offices of Simmons & Simmons LLP or which seek to address social exclusion and access to justice, work and opportunities to those less privileged or fortunate, for example by providing direct grants to talented individuals from low income backgrounds. The Trustees have agreed a set of criteria against which opportunities to provide support may be measured. Based upon this assessment, the Trustees will determine whether the organisation meets the objectives of the Foundation.

The Foundation measures its achievements by the effectiveness of its grant making. The indicator used by the Foundation to measure the effectiveness of its grant making is the expected and actual impact of the grant expenditure. The Trustees use a scoring system to ensure alignment between the grants and the objectives of the Foundation. This forms the basis of the Trustees' deliberations and decisions.

Achievements and performance during the year

In response to the global Covid-19 pandemic, the partners of Simmons & Simmons LLP resolved to increase donations to the Foundation for the year ended 30 April 2022. The increase in funding enabled the Foundation to support a wide range of charitable organisations. The Foundation received income of £2,297,784 (2021: £216,730) in the year.

Total expenditure, as shown in note 4, excluding governance costs totalled £2,298,284 (2021: £303,703). This included, but was not limited to, the following:

Trustees' Report

Achievements and performance during the year (continued)

(A) Staff selections £1,947,533 (2021:nil)

The majority of the Foundation's expenditure in the year was donated to charitable organisations recommended by Simmons & Simmons' staff, to address need exacerbated by the pandemic. A wide range of causes and organisations were supported. The most significant of these were:

• Dementia UK	£300,000
• Mind	£250,000
• The British Red Cross	£250,000
• Young Minds	£150,000
• Noah's Ark Children's Hospital Charity	£150,000

(B) Pro-bono £54,888 (2021: £98,000)

Battersea Legal Advice Centre

The Foundation has continued to provide financial support towards the running of the South West London Law Centre in Battersea, donating £46,000 during the year to assist them in carrying out pro-bono services. In addition, volunteers from Simmons & Simmons have continued to attend a weekly surgery offering free legal advice to members of the local community who would not otherwise have been able to afford it.

Lawyers Against Poverty

The Foundation supported Lawyers Against Poverty for the first time in the year with a donation of £10,000. The charity uses lawyers and members of the legal community to develop strategies and operate volunteer programmes for the alleviation of poverty and improvement of access to justice worldwide. The Foundation's donation helped fund the recruitment of a programme manager and development of training materials for volunteers to the charity's Legal Confidence Programme, which helps refugees understand their rights to establish lives in the UK.

(C) Social inclusion £105,676 (2021: £101,948)

Young Talent Programme

The Foundation continued to provide bursaries to students who have participated and progressed through the Simmons & Simmons' Young Talent Programme this year, as well as further bursary instalments to students in the first and second year of the programme. The bursaries, amounting to £15,000 per student, are provided in three equal instalments during their time at university. The bursaries enable students to access and participate in career and social development opportunities which they would not ordinarily access without the bursary.

Social Welfare Solicitor Qualification Fund

The Foundation donated £10,000 to the Social Welfare Solicitor Qualification Fund, which provides a fund to pay the fees and other training expenses for individuals who wish to practise as social welfare lawyers but who are unable to afford the cost of qualification.

Five Talents

The Foundation donated £10,000 to Five Talents which uses a community-led model for local savings schemes and training programmes to create education and employment opportunities in vulnerable communities.

Trustees' Report

Breaking Barriers

The Foundation supported Breaking Barriers with a donation of £10,000 which was used to fund their work supporting refugees in finding stable employment by providing support such as free language and IT training, advice on job seeking such as CV preparation and interview practice through the use of trained Employment and Integration advisers.

(D) Access to Justice and Rule of Law donations £45,272 (2021: £39,813)

Pure Leapfrog

The Foundation has continued to provide financial support towards Pure Leapfrog's innovation programme for local communities in the UK, by donating £10,000. In addition, the Simmons & Simmons' pro-bono team provided 700 hours of technical assistance to Pure Leapfrog's community projects, supporting them to structure projects, engage with new partners and develop tools and templates.

Prisoners' Advice Service

The Foundation continued to support Prisoners' Advice Service with a donation of £7,500, which helped PAS support adult prisoners in England and Wales by providing free legal advice and education including a telephone Advice Line, Letters Clinic, casework and publication of a quarterly newsletter.

The Bingham Centre for the Rule of Law

The Foundation provided The Bingham Centre with funding of £7,000 which contributed to the payment of salaries and overhead costs of the Centre's researchers and support staff.

Peace Brigades International

The Foundation donated £7,000 to Peace Brigades International. The donation was a contribution towards the launch of a digital mentoring and capacity building programme, in collaboration with several other charities working in the field of human rights and access to justice.

(E) Other donations £144,915 (2021: £16,575)

The Foundation made donations of £62,500 to Oceana UK and Unicef, and made donations of £19,915 which matched funds raised by staff members of Simmons & Simmons LLP.

Other Expenditure

The Trustees received no expenses during the year. Other items of expenditure comprising governance costs are shown in Note 4.

Trustees' Report

Financial review and reserves

Income is derived from donations from the profits of Simmons & Simmons LLP, plus the tax relief from these donations. The Foundation does not actively fundraise and seeks to continue its work through the careful stewardship of its income. The policy of the Trustees is to maintain reserves that are sufficient for committed donations. The reserves will be used to enable funds to be available for the Foundation's general purposes.

For the financial year ended 30 April 2022, the Foundation has unrestricted reserves totalling £88,316 (2021: £105,349). Committed donations at the year end totalled £49,836 (2021: £5,338) which are expected to be paid in the following financial year. The Trustees have reviewed the level of reserves and are satisfied that they are adequate to support the current level of the Foundation's activities.

Plans for the future

In future years, the Foundation will allocate the majority of its expenditure to causes recommended by Simmons & Simmons staff and where the beneficiary organisations' purposes are exclusively charitable and in line with the Foundation's objectives. The Foundation will allocate the majority of the remainder of its expenditure to provide financial assistance to charitable causes associated with providing relief in response to national or international emergencies.

Independent auditors

The independent auditors of The Simmons and Simmons Charitable Foundation are Deloitte LLP who were newly appointed in the year and will be proposed for reappointment.

Approval

Approved by the Trustees and signed on their behalf by:



J M Taylor
Trustee

27 February 2023

Statement of Trustees' Responsibilities

The Trustees 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The 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 incoming resources and application of resources 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 Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102, 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 business.

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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Independent auditor's report to the Trustees of The Simmons and Simmons Charitable Foundation

Report on the financial statements

Opinion

In our opinion the financial statements of The Simmons and Simmons Charitable Foundation (the 'charity'):

- give a true and fair view of the state of the charity's affairs as at 30 April 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the Charities Act 2011.

We have audited the financial statements which comprise:

- the statement of financial activities;
- the balance sheet;
- the statement of cashflows;
- the principal accounting policies; and
- the related notes 1 to 12.

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).

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 Financial Reporting Council's (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.

Independent auditor's report to the Trustees of The Simmons and Simmons Charitable Foundation**Other information**

The other information comprises the information included in the 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 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

Independent auditor's report to the Trustees of The Simmons and Simmons Charitable Foundation

Extent to which the audit was considered capable of detecting irregularities, including fraud

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.

We considered the nature of the charity's industry and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and the trustees about their own identification and assessment of the risks of irregularities, including those that are specific to the charity's business sector.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Trust Deed, Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the charity's Charity Commission regulations.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. 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 evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and in-house legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

Independent auditor's report to the Trustees of The Simmons and Simmons Charitable Foundation

Report on other legal and regulatory requirements

Matters on which we are required to report by exception

Under the Charities (Accounts and Reports) Regulations 2008 we are required to report in respect of the following matters if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Deloitte LLP

Deloitte LLP
Statutory Auditor
London, UK
27 February 2023

Deloitte LLP is eligible for appointment as auditor for the charity by virtue of its eligibility for appointment as audit of a company under section 1212 of the Companies Act 2006.

Statement of financial activities for the year ended 30 April 2022

	Note	Total 2022 £	Total 2021 £
Income from unrestricted funds			
Donations	3	2,297,784	216,730
Total income		2,297,784	216,730
Expenditure			
Charitable activities expenditure	4	(2,314,112)	(316,991)
Bank charges		(705)	(585)
Total expenditure		(2,314,817)	(317,576)
Net expenditure		(17,033)	(100,846)
Fund balances brought forward at 1 May		105,349	206,195
Fund balances carried forward at 30 April		88,316	105,349

Note 1 gives details of the basis of reporting for the financial statements. All the operations of the Foundation are continuing.

The notes on pages 15 to 25 form part of these financial statements.

The net movement in funds of the charity for the year was expenditure of £17,033 (2021: £100,846)

Balance Sheet as at 30 April 2022

	Note	Total 2022 £	Total 2021 £
Current assets			
Cash at bank and in hand		64,735	35,020
Debtors	5	493,417	75,667
Total current assets		558,152	110,687
Liabilities			
Creditors: Amounts falling due within one year	6	(469,836)	(5,338)
Net current assets		88,316	105,349
Total net assets		88,316	105,349
Funds of the Foundation			
Unrestricted income funds		88,316	105,349
Total Foundation Funds	7	88,316	105,349

The notes on pages 15 to 25 form part of the financial statements.

The financial statements on pages 12 to 14 were approved by the Trustees and signed on their behalf by:



J M Taylor
Trustee

27 February 2023

Statement of Cashflows for the year ended 30 April 2022

	Note	Total 2022 £	Total 2021 £
Cash inflow / (outflow) from Operating Activities			
Net Cash inflow from operating activities	9	<u>29,715</u>	<u>(121,878)</u>
Increase / (decrease) in cash and cash equivalents in reporting period		29,715	(121,878)
Cash and cash equivalents at the beginning of the reporting period		<u>35,020</u>	<u>156,898</u>
Cash and cash equivalents at end of reporting period		<u>64,735</u>	<u>35,020</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		<u>64,735</u>	<u>35,020</u>
Total cash and cash equivalents	9	<u>64,735</u>	<u>35,020</u>

Notes to the financial statements for the year ended 30 April 2022

1. Principal accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the relevant version of the 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) (Charities SORP 2019) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. A summary of the principal accounting policies, which have been applied consistently, are set out below.

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

The financial statements are prepared on the going concern basis and under the historical cost convention.

Going concern

The Trustees consider that there are no material uncertainties about the Foundation's ability to continue as a going concern for a minimum of 12 months from the date of signing. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

Income

Income from donations is recorded in the statement of financial activities when the Foundation has entitlement to the funds, the amount can be quantified and receipt of the funds is probable. Other donations are accounted for in the period of receipt.

Balances from client monies relate to donations made by Simmons & Simmons under the SRA accounts rules 2011. These are either where the client money balance held by Simmons & Simmons is below £50 and the client is untraceable or where the client has granted permission to donate the funds to the Foundation.

Donations in kind comprise services donated to the Foundation which would otherwise have had to be purchased. They are valued at the amount that the Foundation would have paid in order to obtain them and are included both in incoming resources and resources expended.

Recognition of expenditure and associated liabilities

All expenditure is accounted for on an accruals basis. Grants payable are recognised in the statement of financial activities when awarded or when there is a constructive obligation to make a payment to a third party, and when the amount due to settle the obligation can be measured or estimated reliably.

A constructive obligation arises when the charity has communicated its intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant.

Charitable activities expenditure comprises grants payable to organisations and governance costs including donated services in respect of accountancy, audit and administration.

Cash

'Cash and cash equivalents' referred to in the statement of cash flows on page 13 and the notes on pages 20-21 includes cash in hand and deposits held at call with banks.

Notes to the financial statements for the year ended 30 April 2022

1. Principal accounting policies (continued)

Receivables

The balance relates to Gift Aid reclaimed by Simmons & Simmons LLP which is donated in full to the Foundation once the monies have been received.

Funds

All of the funds of the Foundation are unrestricted. Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the Foundation.

Taxation

The Foundation is a registered charity and as such is not liable to taxation on its charitable activities.

Critical accounting judgements and key sources of estimation uncertainty

The Trustees do not consider that there are any critical judgements or sources of estimation uncertainty that would have a material impact on these financial statements, and as such, none have been disclosed.

2. Legal status of the charity

The charity is a public benefit entity which was formed under a declaration of trust.

3. Donations

	Total 2022 £	Total 2021 £
Donations from Simmons & Simmons LLP	1,827,000	146,667
Balances from client monies	729	19,935
Interest receivable	-	35
Gift aid	454,227	36,805
Donated services	15,828	13,288
	2,297,784	216,730

Donated services comprise the following:	Total 2022 £	Total 2021 £
Accountancy fee	4,410	4,920
Audit fee for audit of the financial statements	10,000	7,000
Administration fees	1,418	1,368
	15,828	13,288

Donated services represent the estimated cost of services donated to the Foundation had they have been purchased. These amounts are also included as costs in the appropriate heading.

Notes to the financial statements for the year ended 30 April 2022

4. Charitable activities expenditure

	Total 2022 £	Total 2021 £
<i>Grants payable to organisations</i>		
Pro-bono		
Lawyers Against Poverty	10,000	-
Battersea Legal Advice Centre	36,000	46,000
Working Families	-	15,000
Bristol Law Centre	-	10,000
JSW School of Law	-	10,000
Pure Leapfrog	-	12,000
Other Grants (of £5,000 or below)	8,888	5,000
	54,888	98,000
Social inclusion		
Young Talent Programme	35,000	30,000
Social Welfare Solicitor Qualification Fund	10,000	-
Five Talents	10,000	-
Breaking Barriers	10,000	-
Debate Mate	7,706	-
Envision	6,500	6,500
Prisoners Advice and Care Trust	6,500	-
Other Grants (£5,000 or below)	19,970	15,000
The Big Issue Foundation	-	15,000
ICAN	-	10,000
MicroLoan Foundation	-	10,000
Young Futures	-	7,680
MY AFK	-	7,768
	105,676	101,948
Access to justice and the rule of law		
Pure Leapfrog	10,000	-
Prison Advice Services	7,500	-
The Bingham Centre for the Rule of Law	7,000	10,000
Peace Brigades International	7,000	-
Justice Without Borders	4,772	19,813
Justice	4,500	10,000
Fair Trials	4,500	-
	45,272	39,813

Notes to the financial statements for the year ended 30 April 2022

4. Charitable activities expenditure (continued)

	Total 2022 £	Total 2021 £
Covid 19 Donations		
Dementia UK	300,000	-
Mind	250,000	-
The British Red Cross	250,000	-
Young Minds	150,000	-
Noah's Ark Children's Hospital Charity	150,000	-
Association Rêves	55,249	-
Fondation Archer	55,244	-
Food Angel	44,000	-
UNICEF	42,546	-
Refugee Legal Support	35,000	-
Heep Hong Society	34,000	-
Society for Community Organization	32,000	-
Pharmaciens Solidaires	29,925	-
Réseau Espérance	29,797	-
Fondation d'Auteuil	29,785	-
Doctors without Borders	21,287	-
Willing Hearts	20,000	-
It's Raining Raincoats	18,500	-
Mission to Sea Farers (UAE)	16,666	-
Médecins sans Frontières	16,666	-
Dubai Foundation for Women and Children	16,666	-
Breadline Group	16,500	-
E5 Baby and Childrens Bank	15,000	-
Education Above All	15,000	-
Gaslini Onlus (Maurizio Luvizzone)	14,668	-
Assozione in Vetta! Onlus (Riccardo Bell)	14,668	-
Fondazione Archè	14,665	-
Vorrei Prendere Il treno ATS	14,663	-
Fondazione Progetto Arca Onlus	14,636	-
Pane Quotidano	14,594	-
SVS Donna Aiuta Donna Onlus	14,594	-
Cáritas: Project Cáritas - La Palma	14,000	-
SOS Village d'Enfants Luxembourg	10,000	-
Jigsaw	10,000	-
Fondation Caritas Luxembourg	10,000	-
La Croix Rouge Luxembourgeoise	10,000	-
UCB Community Health Fund	10,000	-
King Baudouin Foundation	10,000	-
Fundación Pablo Horstmann	9,000	-
Stichting Movies	8,540	-
Stichting Support Casper	8,521	-
	<u>1,846,380</u>	<u>-</u>

Notes to the financial statements for the year ended 30 April 2022

4. Charitable activities expenditure (continued)

	Total 2022 £	Total 2021 £
Covid 19 Donations (continued)		
<i>Subtotal carried forward</i>	1,846,380	-
Stichting JINC	8,521	-
Stichting Balsewa	8,520	-
Stichting Dress for Success Amsterdam	8,520	-
Stichting Bio Kinderrevalidatie	8,518	-
Pick Up Solidaridad	8,000	-
UNICEF Ireland	8,000	-
Katariba	8,000	-
Iris O'Brien Foundation	8,000	-
Fundación Aladina	7,000	-
Cáritas: Project COVID-19 Emergency	6,000	-
AECC (Asociación Española contra el Cancer)	6,000	-
Stichting Z! Amsterdamse straatkrant	5,539	-
Stichting De Droomboom	5,535	-
Atlas College	5,000	-
	<u>1,947,533</u>	<u>-</u>
Other Donations		
Oceana UK	62,500	-
UNICEF	62,500	13,569
British Red Cross	-	20,000
Columbia Caravan	-	10,000
Matched donations (of £5,000 or below)	<u>19,915</u>	<u>20,373</u>
	<u>144,915</u>	<u>63,942</u>
Total grants to charities	<u>2,298,284</u>	<u>303,703</u>

Notes to the financial statements for the year ended 30 April 2022

4. Charitable activities expenditure (continued)

Governance costs

Accountancy fee	4,410	4,920
Audit fee for audit of the financial statements	10,000	7,000
Administration fees	1,418	1,368
	15,828	13,288
Total expenditure	2,314,112	316,991

All costs in the section 'Governance costs' were provided free of charge. The audit was conducted on a pro-bono basis by Deloitte LLP and all other services were provided on a voluntary basis by Simmons & Simmons' staff. A corresponding donation in kind is included within incoming resources.

Notes to the financial statements for the year ended 30 April 2022

5. Debtors	Total 2022 £	Total 2021 £
Donations receivable – Gift Aid income	<u>493,417</u>	<u>75,667</u>
	<u>493,417</u>	<u>75,667</u>

6. Creditors: amounts falling due within one year	Total 2022 £	Total 2021 £
Funding advanced by Simmons & Simmons LLP	420,000	-
Grants awarded but not yet paid	<u>49,836</u>	<u>5,338</u>
	<u>469,836</u>	<u>5,338</u>

During the year, Simmons & Simmons LLP lent the Foundation £420,000. The loan is non-interest bearing, and is repayable to Simmons & Simmons LLP when the tax relief claimable by the Foundation on Simmons & Simmons LLP's donation has been received.

7. Reconciliation of movement in funds	Total 2022 £	Total 2021 £
Opening funds	105,349	206,195
Retained net expenditure for the year	<u>(17,033)</u>	<u>(100,846)</u>
Closing funds	<u>88,316</u>	<u>105,349</u>

Notes to the financial statements for the year ended 30 April 2022**8. Related party transactions**

During the year, Simmons & Simmons LLP made donations totalling £1,827,000 to the Foundation (2021: £146,667), and provided the Foundation with a loan of £420,000 (2021:nil).

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Foundation. The key management personnel are the Trustees and are partners of Simmons & Simmons LLP. Key management personnel costs amount to £nil (2021: £nil) given that services are provided on a voluntary basis.

R Dyton is associated with five other charities, the details of which are:

- Lawyers Against Poverty, which was awarded a grant of £10,000 (2021: nil) during the year – Co-Chair and Trustee
- London Legal Support Trust – Chair and Trustee
- Legal Response International – Co-Chair and Trustee
- Advocates for International Development – Trustee
- The Parochial Church Council of St. Mary Redcliffe, Bristol – Trustee.

J M Taylor is associated with one other charity, the details of which are:

- The Pennies Foundation - Trustee.

Notes to the financial statements for the year ended 30 April 2022

9. Notes to the Statement of Cash Flows

	Total 2022	Total 2021
Net cash flow from operating activities	£	£
Net expenditure for the year	(17,033)	(100,846)
Adjustments for:		
Movement in receivables	(417,750)	2,508
Movement in payables	464,498	(23,540)
Net Cash in/(out) flow from operating activities	29,715	(121,878)
Net debt analysis	As at 1 May 2020 £	Cash Flows £
Cash and cash equivalents	156,898	(121,878)
Total	156,898	(121,878)
	As at 1 May 2021 £	Cash Flows £
Cash and cash equivalents	35,020	29,715
Total	35,020	29,715
	As at 30 April 2021 £	As at 30 April 2022 £
Cash and cash equivalents	35,020	64,735
Total	35,020	64,735

Notes to the financial statements for the year ended 30 April 2022

10. Unrestricted Income Funds

	Total 2022 £	Total 2021 £
At 1 May	105,349	206,195
Total incoming resources	2,297,784	216,730
Total resources expended	(2,314,817)	(317,576)
At 30 April	<u>88,316</u>	<u>105,349</u>

11. Analysis of Funds

	Balance 1 May 2020 £	Incoming resources £	Transfers £	Resources expended £	Balance 30 April 2021 £
Unrestricted Funds					
Reserves	206,195	216,730	-	(317,576)	105,349
Total Funds	<u>206,195</u>	<u>216,730</u>	<u>-</u>	<u>(317,576)</u>	<u>105,349</u>

	Balance 1 May 2021 £	Incoming resources £	Transfers £	Resources expended £	Balance 30 April 2022 £
Unrestricted Funds					
Reserves	105,349	2,297,784	-	(2,314,817)	88,316
Total Funds	<u>105,349</u>	<u>2,297,784</u>	<u>-</u>	<u>(2,314,817)</u>	<u>88,316</u>

Notes to the financial statements for the year ended 30 April 2022

12. Financial Instruments

	Total 2022 £	Total 2021 £
Financial assets held at amortised cost		
Cash at bank and in hand	64,735	35,020
Financial liabilities assets held at amortised cost		
Funding advanced by Simmons & Simmons LLP	420,000	-
Accruals and deferred income	49,836	5,338
	<u>469,836</u>	<u>5,338</u>