

**Company registration number: 08031469**  
**Charity registration number: 1146962**

**Irwin Mitchell Charities Foundation**  
**(A company limited by guarantee)**

**ANNUAL REPORT**

**YEAR ENDED 30 APRIL 2024**

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**IRWIN MITCHELL CHARITIES FOUNDATION**  
**ANNUAL REPORT**  
**YEAR ENDED 30 APRIL 2024**

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# IRWIN MITCHELL CHARITIES FOUNDATION

## DIRECTORS' REPORT FOR THE YEAR ENDING 30 APRIL 2024

The Trustees and Directors of the charitable company present their report along with the financial statements of the charity for the year ended 30 April 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7 of the financial statements and comply with the charity's Memorandum and Articles, the Charities Act 2011 and the requirements of the Statement of Recommended Practice 2019: Accounting and Reporting by Charities.

### Legal and administration details

**Official name of charity:** Irwin Mitchell Charities Foundation

**Charity registration number:** 1146962

**Company registration number:** 08031469

**Registered Office:** Riverside East  
2 Millsands  
Sheffield  
S3 8DT

**Directors and Trustees:** Mr Adrian Budgen  
Mr Christopher Cannings (appointed 10 April 2024)  
Mr David Harlington  
Ms Caroline Jones (appointed 10 April 2024)  
Ms Anne Kavanagh  
Mr Alex Lloyd (appointed 10 April 2024)  
Ms Kate Rawlings  
Ms Leigh White

**Chief Executive:** Mr Adrian Budgen

**Bankers:** Charities Aid Foundation  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

**Independent Examiner:** Hawsons Chartered Accountants  
Pegasus House  
463a Glossop Road  
Sheffield  
S10 2QD

# **IRWIN MITCHELL CHARITIES FOUNDATION**

## **DIRECTORS' REPORT FOR THE YEAR ENDING 30 APRIL 2024 (continued)**

### **Structure, Governance and Management**

#### **Governing document**

Irwin Mitchell Charities Foundation (IMCF) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5 April 2012. It is registered as a charity with the Charity Commission.

#### **Related Parties**

Donations into the charity are made by Irwin Mitchell Solicitors LLP, an entity in which all of the trustees are either employees or members.

#### **Objects**

The primary objects of the charity specified in the Memorandum and Articles of Association are:

1. Promotion of charitable purposes for the benefit of the community generally;
2. The relief of poverty in cases of need, hardship or distress; and
3. General charitable purposes where the Trustees have discretion as to the charities selected.

#### **Organisation**

The trustees meet at least 2 times per year and there are also regular local and national meetings held by volunteers who are employees of Irwin Mitchell Solicitors LLP where ideas for fund raising activities are discussed. Requests for donations are considered and authorised by the trustees.

#### **Appointment of trustees**

The trustees are all either employees or members of Irwin Mitchell Solicitors LLP and must support the objects of the charity. Trustees are appointed at board meetings attended by the current directors / trustees of the charity.

#### **Policies adopted for the induction and training of trustees**

The trustees have all been in place for a substantial period and no procedure is in place as yet but in the event there was a change this would be sourced externally and potentially provided by our main sponsor Irwin Mitchell LLP.

#### **Risk management**

Principal risks and uncertainties facing the charity:

- Apathy in fund raising
- Home working environment

However, on the basis our charity has no out goings and is in effect only an awarding body the risk is to the good we are able to do as opposed to any risk to stakeholders.

The trustees are committed to the identification and management of the major strategic, business and operational risks which the charity faces. A multi-function team of managers within the organisation is tasked with communicating with all levels of the organisation to identify risk and regularly update a detailed risk register identifying likelihood and impact together with actions necessary to mitigate the risk. The Charity is currently working with its primary fund raiser on its strategic aims and how they can continue to support IMCF and is considering alternative ways of continuing to provide charitable relief to good causes that meet its objectives.

#### **Grant making policies**

The Charity has a simple rule book to set out when and how it will make a donation to a good cause, these are overseen by its committees which are spread across the UK regionally, each committee meets monthly and they also come together nationally every two months to collaborate on bigger projects. The trustees hold bi monthly meetings for matters raised by the committees and routine trustee business including financial review and strategic discussions.

# **IRWIN MITCHELL CHARITIES FOUNDATION**

## **DIRECTORS' REPORT FOR THE YEAR ENDING 30 APRIL 2024 (continued)**

### **Public benefit**

The board of trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

### **Objectives and activities**

The charity aims to relieve poverty and to provide aid in cases of need, hardship or distress, or for the general benefit of persons resident in regions surrounding the offices of Irwin Mitchell Solicitors LLP, in particular where staff have close links or affiliations with the cause. Income has been raised and received from the Members and staff of Irwin Mitchell Solicitors LLP along with monies raised at events and from sundry donations.

### **Strategies for achieving objectives**

The work to re define the focus of the Charity is ongoing, in the interim the charity will continue to offer top up funds to colleagues of IM who are raising funds for causes that meet its objectives, encourage its committees to continue to raise funds for their current nominated annual charities, will make its annual donation to homeless causes and where possible will run the previously individual committee events that took place regionally on a national basis.

### **Achievements and performance**

The number of IM staff donating between £2.50 and £50.00 per month from their salary to the charity during the year to April 2024 was 887 (2023: 893). Up to £20.00 per staff member per month is matched by Irwin Mitchell Solicitors LLP.

During the year ending 30 April 2024 89 (2023: 74) donations were made between £13.67 and £29,000 to a variety of causes to a number of locations both locally and nationally. Gifts or donations of over £1,000 were made to; Abbie's Army, Angel's of Hope For Women, Birmingham & Solihull Women's Aid, Birmingham Women's and Children's Hospital Charity, British Red Cross, Cambridge City Foodbank, Cardiff Foodbank, Caring In Bristol Ltd, Chichester District Foodbank, Child Bereavement UK, Childrens Heart Surgery Fund, Crawley Open House, Day One Trauma Support, Feeding Families, Food And Company Trust, Grace House North East, Holbeck Together, Huggard, Jimmys Cambridge, Launchpad Reading, Maggie's, National Literacy Trust, Newbury Soup Kitchen, Newlife, Project Hope Leeds, Refugee And Migrant Centre, Riva Project, Simon Community Scotland, Simon On The Streets, Society Of St James, Springhill Hospice (Rochdale), St Andrews Community Network, St Chad's Sanctuary, St Luke's Hospice, St Margaret Of Scotland, Step By Step, Stonepillow, Teenage Cancer Trust, Ten Little Toes Baby Bank, The Change Portfolio, The Children's Hospital, The Felix Project, The Great North Air Ambulance, The Lifehouse, The Mustard Tree, The People's Kitchen Ltd, The Sunday Centre, Whitechapel Mission.

### **Financial Review**

During 2023/24, Irwin Mitchell Charities Foundation generated a net deficit on unrestricted funds of £224,635 (2022/23: net deficit £197,599). Revenue grants of £nil (2023: nil) were received.

Receipts totaling £211,144 (2023: £184,682) were received from the members and staff of Irwin Mitchell Solicitors LLP, via the GAYE scheme, donations and various fundraising activities throughout the period. This figure includes £4,422 (2023: £12,172) of small and miscellaneous client account balances.

### **Investment powers and policy**

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

## **IRWIN MITCHELL CHARITIES FOUNDATION**

### **DIRECTORS' REPORT FOR THE YEAR ENDING 30 APRIL 2024 (continued)**

#### **Reserves policy**

It is the trustees' objective that Irwin Mitchell Charities Foundation should maintain a positive level of reserves at all times. Free reserves currently stand at £539,661. Support in our communities local to the offices of Irwin Mitchell LLP remains one of the LLP's key strategic pillars and the LLP is committed to ensuring that the IMCF can sustain its work for many years to come. IMCF launched a new Inclusion and Sustainability Fund to award grants to good causes dedicated to these agendas in our communities. This will be funded by the £500,000 donation that was received from Irwin Mitchell LLP during the year ending 30 April 2021. The remaining funds will continue to be used to support the nominated charities of the offices, homeless charities near each office at Christmas, provide top ups to colleagues when they've done personal fundraising, and donate to disaster relief appeals.

#### **Directors**

The directors, who are also trustees of the charity, during the year and to the date of this report, were as follows:-

Mr Adrian Budgen  
Mr Christopher Cannings (appointed 10 April 2024)  
Mr David Harlington  
Ms Caroline Jones (appointed 10 April 2024)  
Ms Anne Kavanagh  
Mr Alex Lloyd (appointed 10 April 2024)  
Ms Kate Rawlings  
Ms Leigh White

#### **Constitution**

The company is a company limited by guarantee and not having a share capital. Each member gives a guarantee to contribute a sum not exceeding £1 to the company should it be wound up. At 30 April 2024 there were 8 members.

#### **Statement of Directors' and Trustees' Responsibilities**

The trustees (who are also directors of Irwin Mitchell Charities Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## IRWIN MITCHELL CHARITIES FOUNDATION

### DIRECTORS' REPORT FOR THE YEAR ENDING 30 APRIL 2024 (continued)

#### Going Concern

The staff of Irwin Mitchell LLP continues to donate via its Give As You Earn scheme and the Partners of Irwin Mitchell LLP made their annual donation of £50,000 as usual. Therefore, the trustees believe that the charity has adequate incoming funds to continue operating throughout this financial year and is confident that fund raising activities will resume to near normal levels. In addition, it should be noted that as a donation making entity there is no obligation on the Charity to donate any funds in excess of those raised and due to its trustees and committee members being volunteers it has limited operating costs.

By order of the Board



A Budgen  
Irwin Mitchell Charities Foundation

3 January 2025



## IRWIN MITCHELL CHARITIES FOUNDATION

### INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF IRWIN MITCHELL CHARITIES FOUNDATION

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30<sup>th</sup> April 2024 which are set out on pages 7 to 12.

#### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### Basis of independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S L Bladen FCA

Hawsons Chartered Accountants  
Pegasus House  
463a Glossop Road  
Sheffield  
S10 2QD

15 January 2025



# **IRWIN MITCHELL CHARITIES FOUNDATION**

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **(a) General information and basis of preparation**

Irwin Mitchell Charities Foundation is a company registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are as set out in the Trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019, the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

## **INCOMING RESOURCES**

Incoming resources primarily represent funds generated from events such as dress down days and general fund raising activities. The charity also receives monies from the staff of Irwin Mitchell LLP via its Give As You Earn scheme as well as a donation of £50,000 (2023: £50,000) from the Partners.

## **CHARITABLE ACTIVITIES**

Charitable activities include dress down days held regularly throughout the year where staff of Irwin Mitchell LLP is asked to contribute £1 and other general fund raising activities.

## **GOVERNANCE COSTS**

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

## **GOING CONCERN**

After due consideration of all relevant factors, the trustees are confident that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

# IRWIN MITCHELL CHARITIES FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 30 APRIL 2024

	Notes	Year Ending 30 April 2024 Unrestricted Funds £	Year Ending 30 April 2023 Unrestricted Funds £
<b>Incoming Resources</b>			
Incoming resources from generated funds:			
Voluntary income	1	192,820	174,655
Incoming resources from charitable activities		18,324	10,027
<b>Total incoming resources</b>		<b>211,144</b>	<b>184,682</b>
 <b>Resources expended</b>			
<b>Charitable activities</b>	3	435,779	382,281
<b>Total resources expended</b>		<b>435,779</b>	<b>382,281</b>
 <b>Net (outgoing) resources</b>		<b>(224,635)</b>	<b>(197,599)</b>
 Fund balances brought forward at 1 May 2023		764,296	961,895
<b>Fund balances carried forward at 30 April 2024</b>		<b>539,661</b>	<b>764,296</b>

There are no recognised gains and losses other than the results for the year as set out above.

There is no difference between the amounts stated above and their historical cost equivalents.

**IRWIN MITCHELL CHARITIES FOUNDATION**  
**COMPANY REGISTRATION NUMBER: 08031469**

**BALANCE SHEET**

**AS AT 30 APRIL 2024**

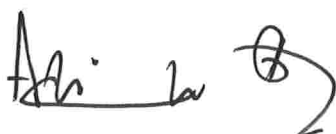
	Notes	30 April 2024	30 April 2023
		£	£
<b>CURRENT ASSETS</b>			
Debtors		-	-
Cash at bank and in hand	4	539,661	764,296
		<u>539,661</u>	<u>764,296</u>
<b>CREDITORS</b>			
Amounts falling due within one year		-	-
<b>NET CURRENT ASSETS</b>		<u>539,661</u>	<u>764,296</u>
<b>NET ASSETS</b>		<u>539,661</u>	<u>764,296</u>
<b>RESERVES</b>			
General fund	6	539,661	764,296
		<u>539,661</u>	<u>764,296</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A Small Entities, were approved and authorised for issue by the Board on 3 January 2025 and signed on its behalf by:



A Budgen - Director

# IRWIN MITCHELL CHARITIES FOUNDATION

## STATEMENT OF CASH FLOWS

YEAR ENDED APRIL 2024

	Note	2024 £	2023 £
Net cash flow from operating activities	8	(224,635)	(197,599)
Net cash flow from investing activities		-	-
Net cash flow from financing activities		-	-
Net (decrease) in cash and cash equivalents		<u>(224,635)</u>	<u>(197,599)</u>
Cash and cash equivalents at 1 May		764,296	961,895
Cash and cash equivalents at 30 April		<u>539,661</u>	<u>764,296</u>

# IRWIN MITCHELL CHARITIES FOUNDATION

## NOTES ON ACCOUNTS

YEAR ENDED 30 APRIL 2024

1	VOLUNTARY INCOME	Year Ending 30 April 2024 £	Year Ending 30 April 2023 £
	<b>Unrestricted income</b>		
	Payroll & General Donations	192,820	174,655

## 2 STAFF PARTICULARS

There were no employees during the financial year.

The trustees neither received nor waived any remuneration during the year (2023: £nil). One trustee reclaimed £13 of expenses during the year for reimbursement of filing fees (2023: £13).

3	COST OF CHARITABLE ACTIVITIES	£	£
	Donations	435,779	382,281

4	CASH AT BANK AND IN HAND	£	£
	Cash at bank	539,661	764,296

## 5 TAXATION

The company is a registered charity and as such is not normally liable to corporation tax.

## 6 FUND RECONCILIATION

	Balance at 1 May 2023	Income	Expenditure	Balance at 30 April 2024
General	365,451	211,144	(222,559)	354,036
Designated Inclusion and Sustainability Sub-Trust	398,845	-	(213,220)	185,625
	764,296	211,144	(435,779)	539,661

Inclusion and  
Sustainability Fund

A fund to award grants to good causes dedicated to these agendas  
in our communities

## 7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designed funds £	Total £
Cash at bank	354,036	185,625	539,661

# IRWIN MITCHELL CHARITIES FOUNDATION

## NOTES ON ACCOUNTS

YEAR ENDED 30 APRIL 2024

### 8 RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (outgoing) resources	(224,635)	(197,599)
Net cash (outflow) from operating activities	<u>(224,635)</u>	<u>(197,599)</u>

### 9 TRANSACTIONS WITH RELATED PARTIES

Donations into the charity are made by Irwin Mitchell Solicitors LLP, an entity which all of the trustees are employees or members.

### 10 ULTIMATE CONTROLLING PARTY

The ultimate controlling party are the trustees.