

CHARITY REGISTRATION NUMBER 327280

THE DLA PIPER CHARITABLE TRUST
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025



THE DLA PIPER CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Sandra May Wallace Mr Sean Patrick Mahon Mr Liam Anthony Paul Cowell Ms Amanda Rachel Pilkington Ms Amanda Juliette Georgina Bibbey Ms Gina Van Der Pauw
Secretary	Ms Susan Mary Greaves
Charity number	327280
Registered office	The DLA Piper Charitable Trust c/o DLA Piper UK LLP Elshaw House 51 Carver Street Sheffield S1 4FT
Independent examiner	M Mealing BSc FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

THE DLA PIPER CHARITABLE TRUST

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THE DLA PIPER CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report and financial statements for the year ended 5 April 2025.

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 governing document, the Charities Act 2011 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

The objectives of the Trust are as follows:

To apply all or any or parts of the income of the Trust fund to or for such charitable institution or institutions or other charitable object or objects in any part of the world as the Trustees or a majority in point of number of the Trustees shall in their absolute discretion think fit to support or establish.

To make effective and creative use of its opportunities for grant-making as evidenced by the commentary on its grant making activities below. As the Trust invariably receives far more applications for funding than it can respond to, a grants policy has been established. This policy aims to support registered charities, not individuals, through grants which:

- Stimulate and support the charity fundraising efforts of members and employees of DLA Piper UK LLP ("DLA Piper");
- Support, for example, a charity project selected by a DLA Piper office for fundraising activities throughout a financial or calendar year; and
- Give significant support to a charity or charities offering service to particular communities or in need groups (for example, by reason of ill health or other disadvantage).

Grants were made during the year for a wide variety of purposes to numerous charities, including: Birmingham Women's and Children's Hospital Charity, Morley and District Lions Club, Movember Europe, Bluebell Wood Children's Hospice, Leeds Children's Charity at Lineham Farm and Thomas Coran Foundation.

The full range of the objectives of the Trust were represented in the range of grants made. During the year a total of 37 grants were awarded (2024: 39).

Applications from members, partners and employees of DLA Piper for grants in support of charities are encouraged by publicity of the Trust within DLA Piper. Trustees also encourage not merely the requesting of a donation, but the undertaking of fundraising efforts.

THE DLA PIPER CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Achievements and performance

The Charity measures its achievements by the breadth and success of its grant making.

The indicator used by the Trust to measure the success of its grant making is the effectiveness and usefulness of the grant expenditure. This is evidenced by feedback from charities benefiting from donations including letters of thanks from Malaria Consortium, Wakefield Hospice, Leeds Childrens Charity at Lineham Farm, UN Refugee Agency, Marie Curie.

The Trust is dependent for the achievement of its objectives on a good flow of applications. The contacts it maintains through the Secretary and through the members and staff of DLA Piper continues to supply a good flow of applications but the Trustees continue to work at developing the effectiveness and reach the Charity's grant making programmes.

The Secretary continued her liaison with the Corporate Responsibility (CR) department of DLA Piper so as to be aware of any opportunities for grant making that might arise from initiatives within that organisation.

The continuing use of the matched funding and one-off awards in response to applications from DLA Piper staff is a successful feature of the grant making.

Public benefit

The Trustees have considered the public benefit guidance issued by the Charity Commission. It is noted that a charitable organisation must be able to demonstrate that its aims are for the public benefit and that there must be compliance with two principles.

The first principle is that there must be an identifiable benefit or benefits. As a grant making charity the Trust has clear purposes, set out in its governing deed which it fulfils through its grant making programmes. The benefits are identifiable in the activities undertaken by the grant beneficiaries in delivering their own charitable objectives with funds provided by the Trust.

The second principle requires that the benefit must be to the public or a section of the public. The appropriateness of the beneficiaries to the aims of this Trust are assessed by the application process and in cases needing additional attention, through enquiries raised by the Secretary or Trustees. The Trustees are conscious of the need to ensure, so far as they can, that a section of the public benefiting is not unreasonably restricted. In appropriate cases the examination of accounts and the beneficiaries' approach to finance, enable the Trustees to assess adequately for their purposes any questions that may arise over restrictions flowing from the charging of fees by beneficiary charities. The same analysis enables the Trustees to assess the issue of potential exclusion of those in poverty. Private benefit is unlikely to be an issue in the grant making activities of this Trust, but the Trustees are aware of the need to keep an eye open for this risk.

This report already contains a summary of the objects of this charity, a summary of its main activities and a record of its achievements in relation to its objects by reference to grant making.

The Trustees are aware that via section 17 of the Charities Act 2011 there is an obligation to require Trustees to report on the Charity's public benefit. The above section is intended to meet that requirement. The Trustees are aware that when planning the Charity's activities they must have regard to the Commission's guidance on public benefit. They confirm that they have had such regard.

THE DLA PIPER CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Financial review

Income is derived from regular donations from the profits of DLA Piper, plus the tax relief from these donations. Funds are held in an interest-bearing account. The Trust does not actively fundraise and seeks to continue its work through the careful stewardship of its income.

Total income for the year was £85,968 (2024: £130,098). A donation of £50,000 from DLA Piper LLP was received (2024: £75,000). Income for the year also included £36,500 donated services (2024: £34,800) and £3,491 interest (2024: £1,548). Gift Aid of £12,500 recorded in the 2023 accounts, and £18,750 recorded in the 2024 accounts are still to be claimed. Gift Aid for 2025 is £13,625, totalling £44,875.

Expenditure for the year totalled £93,087, of which £53,827 was grants (2024: £59,528), £36,500 was donated services (2024: £34,800), £2,700 was independent examination fees (2024: £0), and £60 as bank charges (2024: £60), resulting in a net decrease in funds of £7,119 (2024: £35,710 increase).

Going concern

The Trust has significant reserves and the Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Reserves policy

Reserves are considered to be unrestricted and the position is discussed at each Trustees' meeting. The Trustees aim to keep reserves at a level not less than 50% of average annual income in order to meet any exceptional calls for immediate charitable funding.

The balance held as unrestricted funds at 5 April 2025 was £106,360 (2024: £113,479).

Plans for future periods

The Trustees plan to continue the existing objectives and pattern of grant making with the aim and objective of reaching worthy causes and other charities for which a grant from the Trust can make all the difference between an activity or event taking place or failing to do so.

Structure, governance and management

Governing documents

The DLA Piper Charitable Trust (previously known as the DLA Piper Rudnick Gray Cary Charitable Trust, the DLA Charitable Trust, the Dibb Lupton Alsop Charitable Trust, and the Dibb Lupton Broomhead Charitable Trust) is a registered charity, number 327280. It was established for an eighty year trust period by a deed dated 14 October 1986 as varied by a scheme of 12 September 1989 and by Resolutions dated 11 December 1996, 21 September 2000, 21 April 2005 and 27 September 2006 (the date of the resolution changing the name of the Charity to The DLA Piper Charitable Trust). The registered office for the Trust is shown on the legal and administrative information page.

The financial statements comply with the governing documents, statutory requirements and the requirements of the Charities' Statement of Recommended Practice (SORP) 2019. They have been prepared in accordance with the accounting policies set out on pages 8 to 9.

THE DLA PIPER CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms Sandra May Wallace

Mr Sean Patrick Mahon

Mr Liam Anthony Paul Cowell

Ms Amanda Rachel Pilkington

Mr Paul Andrew Dineen

(Resigned 1 May 2025)

Ms Amanda Juliette Georgina Bibbey

Ms Gina Van Der Pauw

Recruitment and appointment of trustees

The Trustees are appointed from time to time by the existing Trustees. The Trust's constitution has no express or explicit powers of appointment, and no other person or external body is entitled to appoint any Trustees. There is no maximum number of Trustees required at any one time, provided that there are always at least two. There are no restrictions relating to the length of service of Trustees.

Organisational structure

The Trustees meet four times per year to discuss applications and the affairs of the Trust and to award grants. The meetings sometimes take place via audio conference or videoconference facilities, but at least one meeting every year takes place face-to-face subject to Government restrictions. Decisions are implemented through its officers and advisors.

The day to day administration of the Charity, work in connection with its income, liaison with outside bodies, the administration of its grant programmes and the processing and handling of applications prior to and after their consideration by Trustees, is all work delegated to the Secretary.

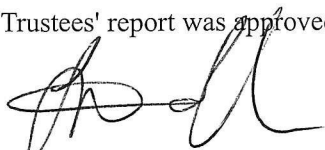
From time to time all Trustees consider policy and strategic matters. The Trustees also consider monitoring information obtained concerning the performance of grants.

Induction and training of trustees

New Trustees are provided with an induction pack by the Secretary which includes not only copies of minutes of recent meetings and copies of Trustees' reports and financial statements, but also copies of documents relating to the governance and operation of the Charity including grant making policies. In addition, documentation with regard to Trustee duties and responsibilities is provided.

New Trustees are encouraged to attend relevant Trustee training courses and the Secretary offers guidance at all times, especially to new Trustees, on legal, governance and administrative matters.

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



Ms Sandra May Wallace

Trustee

29 January 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DLA PIPER CHARITABLE TRUST

I report to the Trustees on my examination of the financial statements of The DLA Piper Charitable Trust (the Charity) for the year ended 5 April 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

M Mealing BSc FCCA
UHY Hacker Young

Chartered Accountants

Dated: 29 January 2026

THE DLA PIPER CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	82,477	128,550
Investment income	4	3,491	1,548
Total income		<u>85,968</u>	<u>130,098</u>
Expenditure on:			
Charitable activities	5	93,087	94,388
Total expenditure		<u>93,087</u>	<u>94,388</u>
Net income/(expenditure) and movement in funds		(7,119)	35,710
Reconciliation of funds:			
Fund balances at 6 April 2024		113,479	77,769
Fund balances at 5 April 2025		<u>106,360</u>	<u>113,479</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE DLA PIPER CHARITABLE TRUST

BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
Current assets					
Debtors	12	47,525		47,500	
Cash at bank and in hand		69,185		65,979	
		<u>116,710</u>		<u>113,479</u>	
Creditors: amounts falling due within one year	13	(10,350)		-	
Net current assets			<u>106,360</u>		<u>113,479</u>
The funds of the Charity					
Unrestricted funds	14		106,360		113,479
			<u>106,360</u>		<u>113,479</u>

The financial statements were approved by the Trustees on 29 January 2026


Ms Sandra May Wallace
Trustee

THE DLA PIPER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

The DLA Piper Charitable Trust is a registered charity in England and Wales.

Charity registration number: 327280

Registered address: DLA Piper UK LLP, Elshaw House, 51 Carver Street, Sheffield, S1 4FT

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 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 Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

1.4 Income

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.

Interest on deposit accounts is credited when received.

Donated services have been recognised as income on the basis of the amount the Charity would have been willing to pay to obtain services of equivalent economic benefit on the open market; a corresponding amount for support costs has been recognised under charitable activities within expenditure.

THE DLA PIPER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis once an offer has been conveyed to the recipient.

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

1.6 Cash and cash equivalents

Cash at bank and in hand includes cash held in a current account and an interest bearing account.

1.7 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.

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.

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

The Trustees do not consider 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.

THE DLA PIPER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

3 Donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	50,000	75,000
Tax relief (gift aid)	(4,023)	18,750
Donated goods and services	36,500	34,800
	<u>82,477</u>	<u>128,550</u>

Donated goods and services

Donated services totalling £36,500 (2024: £34,800) have been recognised in the year relating to the professional services of Wrigleys Solicitors LLP which have been provided free of charge.

Administration services are provided free of charge from DLA Piper UK LLP. The Trustees consider it is not practicable to make an accurate estimate of the value of these services.

4 Investment income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable on deposit accounts	2,093	1,548
Interest receivable on HMRC gift aid receipts	1,398	-
	<u>3,491</u>	<u>1,548</u>

THE DLA PIPER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

5 Charitable activities

	2025 £	2024 £
Direct costs		
Grant funding of activities (see note 6)	53,827	59,528
Share of support and governance costs (see note 7)		
Support costs	36,560	34,860
Governance costs	2,700	-
	<u>93,087</u>	<u>94,388</u>
Analysis by fund		
Unrestricted funds	<u>93,087</u>	<u>94,388</u>

6 Grants payable

	2025 £	2024 £
Grants to institutions (37 grants):		
Midlands Air Ambulance	-	3,000
Morley and District Lions Club	2,000	3,500
UK for UNCHR	2,500	3,500
Bluebell Wood Children's Hospice	5,000	5,000
Wellbeing Scotland	-	5,000
Francis House	5,000	5,000
Five Towns Plus Hospice	-	1,000
Leeds Childrens Charity At Lineham Farm	5,750	3,558
Wentworth Woodhouse	-	2,500
Birmingham Women's and Children's Hospital Charity	5,920	4,500
The Listening Place	-	6,500
Clatterbridge Cancer	5,000	5,000
ANMF	1,000	-
The National Autistic Society	2,101	-
Dronfield Town Football Club	1,815	-
The Snowdrop Project	1,500	-
Thomas Coran Foundation	5,000	-
Movember Europe	1,260	-
Other donations less than £1,000	9,981	11,470
	<u>53,827</u>	<u>59,528</u>

THE DLA PIPER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

7 Support costs allocated to activities

	2025 £	2024 £
Bank fees	60	60
Independent examination fees	2,700	-
Secretary's fees	36,500	34,800
	<u>39,260</u>	<u>34,860</u>

Governance costs includes payments to the independent examiner of £2,700 (2024: £0) for independent examination fees.

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>2,700</u>	<u>-</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

There were no employees during the year.

11 Taxation

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

THE DLA PIPER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	44,875	47,500
Prepayments and accrued income	2,650	-
	<u>47,525</u>	<u>47,500</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	5,000	-
Accruals and deferred income	5,350	-
	<u>10,350</u>	<u>-</u>

14 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.

	At 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	<u>113,479</u>	<u>85,968</u>	<u>(93,087)</u>	<u>106,360</u>
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	<u>77,769</u>	<u>130,098</u>	<u>(94,388)</u>	<u>113,479</u>

15 Related party transactions

Other than the donation from DLA Piper UK LLP (as disclosed in the Trustees' report) and the provision of donated services and administration services by Wrigleys Solicitors LLP and DLA Piper UK LLP (as disclosed in note 3), there have been no other related party transactions during the year.

A list of connected charities is disclosed within note 16.

THE DLA PIPER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 5 APRIL 2025**

16 Connected charities

Sandra May Wallace, Chair, is associated with two other charities, the details of which are;

- National Numeracy - Trustee
- Making The Leap - Chair

Sean Patrick Mahon, Trustee, is associated with one other charity, the details of which are:

- Boys and Girls Clubs of South Yorkshire - Director

Liam Anthony Paul Cowell, Trustee, is associated with one other charity, the details of which are:

- Prospere Learning Trust - Member

Amanda Rachel Pilkington, Trustee, is associated with one other charity, the details of which are;

- The Parochial Church Council for the Ecclesiastical Parish of St Mark's Broomhill Sheffield - Trustee

Consequently the five mentioned charities are connected charities.

17 Immediate and ultimate controlling party

The Charity is controlled by the Trustees, three of which are members of DLA Piper UK LLP, a limited liability partnership carrying on the business of solicitors, and DLA Piper International LLP, a limited liability partnership which governs the business of DLA Piper in the UK and elsewhere.

