

Registered number: 803009

GOWLING WLG (UK) CHARITABLE TRUST

Unaudited Financial Statements

Year ended 5 April 2021

GOWLING WLG (UK) CHARITABLE TRUST

INDEX

Legal & Administrative Information	1
Report of the Trustees	2
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7

GOWLING WLG (UK) CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Lee Nuttall
Philip Gregory Clissitt
Andreas Stylianou

REGISTERED OFFICE

C/O Gowling WLG (UK) LLP
Two Snowhill
Birmingham
B4 6WR

REGISTERED NUMBER

803009 (England & Wales)

INDEPENDENT EXAMINER

Ian Holder FCA
Mazars LLP
Two Chamberlain Square
Birmingham
B3 3AX

BANKERS

Royal Bank of Scotland
79/83 Colmore Row
Birmingham
B3 2AP

SOLICITORS

Gowling WLG (UK) LLP
Two Snowhill
Birmingham
B4 6WR

REPORT OF THE TRUSTEES

The trustees present their report and the financial statements for the year ended 5 April 2021.

CONSTITUTION AND OBJECTS

The Gowling WLG (UK) Charitable Trust was created by deed on 27th February 1990. The object and policy of the trust is to apply the trust fund and the income thereof for such charitable institutions or charitable purposes as the trustees shall, in their absolute discretion, determine.

ORGANISATION

The trustees who have served during the year and since the year end are set out on page 1.

The day to day management of the charity was, for the period to 5th April 2021, carried on by Gowling WLG (UK) LLP, solicitors, by whom all applications for grants are coordinated and presented to the trustees. The trustees meet at intervals during the year to consider applications.

GRANT MAKING POLICY

The trustees have no fixed policy on grant making and support a wide range of local and national charities. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future grant making. However, they do not usually make grants to individuals or organisations which are not themselves charities.

RESERVES POLICY

The trustees consider the cash donations made by Gift Aid to be available for spending on charitable purposes.

The trustees do not consider it appropriate to hold any significant level of income reserves.

INVESTMENT POLICY AND PERFORMANCE

The trustees hold no investments and do not require a policy.

RISK MANAGEMENT

The trustees have reviewed the major risks to which the trust is exposed and in particular those relating to operations and finances and are satisfied that systems are in place to mitigate exposure to those risks.

ACTIVITY

The trust awarded grants totalling £173,157 during the year (2020: £116,885).

At year end reserves stood at £107,063 (2020: £106,875), which includes £100,000 of Gift Aid receivable from HMRC (2020: £65,000).

IMPACT OF COVID-19

We have considered the potential impact of COVID-19 on the charity and whilst there may be significant effects for the wider economy which could in turn affect the charity's performance, we have not identified any specific risk that is material enough to require further disclosure here.

PLANS FOR THE FUTURE

The Trustees plan to continue the grant giving activities and maintain the current objectives and grant making policy.

RESPONSIBILITIES OF TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS

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 the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * comply with applicable accounting standards and statements of recommended practice 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

Approved by the trustees on Jan 20, 2022
and signed on their behalf

Lee Nuttall

[Lee Nuttall \(Jan 20, 2022 09:44 GMT\)](#)

Lee Nuttall

Philip G Clissitt

[Philip G Clissitt \(Jan 20, 2022 10:11 GMT\)](#)

Philip Gregory Clissitt

Andy Stylianou

[Andy Stylianou \(Jan 20, 2022 10:32 GMT\)](#)

Andreas Stylianou

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GOWLING WLG (UK) CHARITABLE TRUST

I report on the financial statements of Gowling WLG (UK) Charitable Trust for the year ended 5 April 2021, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Gowling WLG (UK) Charitable Trust in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Ian Holder

Ian Holder FCA
Mazars LLP
Two Chamberlain Square
Birmingham
B3 3AX

Jan 20, 2022

GOWLING WLG (UK) CHARITABLE TRUST**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)****Year ended 5 April 2021**

	Notes	2021 £	2020 £
INCOME			
Gift aid donations		175,000	162,500
Interest		25	128
TOTAL INCOME	2	175,025	162,628
EXPENDITURE			
Direct charitable expenditure:			
Grants made	3	173,157	116,885
Governance	4	1,680	1,632
TOTAL EXPENDITURE		174,837	118,517
NET INCOME FOR THE YEAR		188	44,111
Balance brought forward at 6 April 2020		106,875	62,764
BALANCE CARRIED FORWARD AT 5 April 2021		107,063	106,875

All activities relate to continuing operations. The statement of financial activities includes all gains and losses recognised in the year. The notes on pages 7 to 12 form part of these financial statements.

GOWLING WLG (UK) CHARITABLE TRUST

BALANCE SHEET

At 5 April 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Cash at Royal Bank of Scotland		8,743	43,507
Tax recoverable under Gift Aid		100,000	65,000
LIABILITIES			
Amounts falling due within one year	5	(1,680)	(1,632)
TOTAL ASSETS LESS CURRENT LIABILITIES		107,063	62,764
FUNDS			
Unrestricted		107,063	106,875

Approved by the trustees on Jan 20, 2022

Lee Nuttall

Lee Nuttall (Jan 20, 2022 09:44 GMT)

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Andreas Stylianou

1. ACCOUNTING POLICIES

Preparation of accounts

The financial statements have been prepared in accordance with applicable accounting standards, and comply with the Statement of Recommended Practice: Accounting and reporting by charities preparing their accounts in accordance with FRS 102: Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

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

Accounting convention

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income

Income is included in the financial statements on an accruals basis, and is gross of any tax recoverable.

Expenditure

Expenditure is recorded on the accruals basis. The cost of irrecoverable value added tax is included with the expense item to which it relates.

Governance costs principally comprise Independent Examiner's fees.

Grants awarded

These are recorded in the accounts at the time of the payments.

Funds

The unrestricted fund represents the whole value of the Fund which the Trustees consider is available to them for general grant making in accordance with the policy agreed by the Trustees.

Cash flow exemption

A Statement of Cash Flows has not been produced as the charity is within the small charity thresholds.

Going concern

After considering the future potential impact of COVID-19, the trustees are of a view that there are sufficient reserves to secure the immediate future of the Fund for the next 12 to 18 months and, on this basis, the charity is a going concern.

Judgements and estimations

The trustees have not made any significant judgements in the process of applying the accounting policies and there are no areas of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

GOWLING WLG (UK) CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2021

2. INCOME

	2021 £	2020 £
Gift aid donations	140,000	130,000
Interest	25	128
Income tax repayable	35,000	32,500
	<u>175,025</u>	<u>162,628</u>

Cash has been donated in the year of £140,000 and the Trust expects to receive Gift Aid declarations for the full amount.

3. GRANTS

	2021 £	2020 £
Acacia Family Support	1,000	-
Action for Kids Charitable Trust	500	-
Action for Stammering Children	-	500
Alzheimers Society	500	500
All Saints Community Projects	500	-
Anawim - Women Working Together	500	-
Anthony Nolan	500	458
Autistica	1,000	-
Azad Kashmir Welfare Association	-	500
Battersea Dog's and Cat's Home	-	315
Bede House Association	5,000	-
Bentley Beginnings	500	250
Birmingham & Solihull Women's Aid	5,000	-
Birmingham City Mission	500	-
Birmingham Education Partnership Limited	-	1,200
Birmingham Jewish Community Care	-	500
Birmingham PHAB Camps	500	-
Birmingham LGBT	500	500
Birmingham Rape and Sexual Violence Project	-	250
Birmingham Samaritans	500	500
Birmingham Women's and Children's Hospital Charity	500	350
Blind in Business Trust	500	500
Blind Veterans Trust	500	-
Boccia England Limited	500	500
Boxes of Basics	1,000	-
Brainstrust	-	2,000
Breast Cancer Haven	-	500
Breast Cancer UK	-	375
British Heart Foundation	500	-
Build Up Foundation	-	1,000
Burntwood Pathway Project	-	500
Cancer Research UK	21,500	7,928
Cardiac Risk in the Young	500	-
Centrepont Soho	400	500
Chase Africa	500	-
Cheylesmore Community Association Limited	-	500
Children and Families Across Borders	500	500

GOWLING WLG (UK) CHARITABLE TRUST**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 5 April 2021****3. GRANTS CONTINUED**

Church of England Children's Society	1,000	750
Clapton Common Boys Club	500	500
Climbing Out	500	-
Club Peloton	-	1,000
Community Safety Patrol	-	500
Coram Beanstalk	500	-
Court Based Personal Support	-	500
Crackerjacks Childrens Trust	500	-
Crisis UK	1,000	-
Crohn's & Colitis UK	-	500
DEBRA	500	-
Demelza House Childrens Hospice	-	250
Dementia UK	-	175
Depaul UK	1,000	-
Designability Charity Limited	-	500
Diabetes UK	632	-
Downs Syndrome Association	-	600
Dudley Lodge	1,000	-
Educaid Africa	600	600
Endometriosis UK	-	1,000
Entraide (Mutual Aid)	500	-
Fareshare	1,500	500
Firefighters Charity	750	750
Footprints Orphanage	1,000	500
Freedom From Torture	-	500
Friends of the Elderly	500	500
Giving World	500	-
Hands on London	-	1,000
Hazel Oak Parent Enterprise	-	500
Headway Birmingham & Solihull	1,000	-
Heart UK	-	500
Helping Disabilities Trust	500	-
Helping Hands Community Project	500	-
Hope Coventry	-	550
Hope for Humanity	-	200
Hope for Justice	1,000	570
Insight - Counselling Coaching and Support Services	1,000	-
Just Helping Children	-	400
Juvenile Diabetes Research Foundation	500	-
Kairos - Women Working Together	1,500	-
Kids N' Action	-	500
Kids Club Kampala	500	-
Kingswood Trust	500	-
Ladywood Community Project	5,000	-
Landaaid Charitable Trust Limited	-	750
Law Centres Federation	1,000	-
Lawyers Against Poverty	3,500	-
Listening Books	500	500
Living Without Abuse	-	55
London Wheelchair Rugby Club	500	-
Macmillan Cancer Support	500	852
Maggie's Centres	-	500
Manna Society	500	-
Martineau Gardens	-	500
Michael Roberts Charitable Trust	-	500
Midlands Air Ambulance Charity	-	1,000
Misgav	500	-

GOWLING WLG (UK) CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2021

3. GRANTS CONTINUED

Mind	-	150
Motor Neurone Disease Association	-	445
Mums and Midwives Awareness Academy	500	1,000
Music of Life Foundation	500	500
My Name's Doddie Foundation	500	-
Narthex Sparkhill	500	500
Nextmeal	-	1,000
NSPCC	-	150
Over the Wall	500	500
Peninim	500	-
Place2Be	1,500	620
Positive East	-	1,000
Prevent Breast Cancer Limited	-	500
Prostate Cancer UK	1,000	250
Providence Row	500	-
Re-Engage	-	835
Refuge	1,000	1,000
Rhythm Beat and Drama	-	500
Royal College of Speech and Language Therapists	-	1,000
Safeline Warwick	1,000	-
Save the children	-	1,000
Scottish Association for Mental Health	-	350
SENSE	1,500	1,250
Services for Education Limited	750	-
Shakespeare Schools Foundation	500	500
Shelter	1,000	500
Shine	1,000	500
Shine @ Nechellsod	-	200
Shooting Stars Children's Hospices	-	300
SIFA Fireside	3,500	200
Sightsavers	500	-
Smallpiece Trust	1,000	1,000
Southwark Law Centre	-	1,000
Spitalfields Crypt Trust	750	750
Sporting Club Inkberrow Ltd	500	-
St Basils	4,000	4,100
St Catherine's Hospice Limited	-	720
St Christophers Fellowship	-	300
St Martin's Youth Centre	1,500	1,500
St Mary's Hospice	1,500	250
Stoke Mandeville Spinal Research	1,000	-
Sudbury Neighbourhood Centre	-	500
Suited for Success	3,500	-
Sunbeams London Ltd	-	500
Support Through Court	500	-
Tackle Africa	-	150
TastelifeUK	1,000	-
Teenage Cancer Trust	-	250
Tiny Tim's Children Centre	250	-
The Air Ambulance Service	1,000	500
The Albrighton Trust Limited	500	500
The Ambulance Staff Charity	-	380
The BIG Issue foundation	1,000	-
The Birmingham and Midland Operatic Society	-	900
The Birmingham Settlement	-	500

GOWLING WLG (UK) CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2021

3. GRANTS CONTINUED

The Brain Tumour Charity	10,000	-
The British Diabetic Association	1,000	-
The Buddy Bag Foundation	1,000	13,977
The Chesil Sailing Trust	-	250
The Chevras Ezras Nitzrochim Trust	-	300
The Cotteridge Church	500	500
The Duke of Edinburgh's Award	4,400	-
The Engineering Development Trust	500	500
The Footprints Family	250	-
The Grace Organisation	-	500
The Guide Association Birmingham	1,000	500
The Haven Wolverhampton	1,000	-
The Hygiene Bank	750	-
The Jeff Astle Foundation	-	1,000
The KEHS Trust	7,000	7,000
The Kenelm Youth Trust Limited	500	-
The Larches Trust Limited	-	500
The Lily Mae Foundation	300	-
The Listening Place	500	-
The Lord Mayor's Appeal	-	100
The Macular Disease Society	500	-
The Migraine Trust	1,000	-
The Pavement	-	850
The Prince's Trust	500	500
The PSP Association	1,000	-
The Royal Academy of Culinary Arts Adopt a School	-	250
The Royal British Legion	3,000	4,000
The Royal Marsden Cancer Charity	-	175
The Royal National Institute for the Blind	-	500
The Salvation Army Social Work Trust	2,500	1,000
The Save the Children Fund	1,000	-
The Story of Christmas	500	500
The Stroke Association	-	750
The ZSV Trust	300	300
Thrive	-	500
Toynbee Hall	-	1,000
United St Saviour's Charity	10,000	-
University of Birmingham	5,125	4,500
University of Warwick	-	2,000
University Hospital Birmingham Charities	-	565
Vicar's Relief Fund	2,500	-
Walk the Walk Worldwide	500	-
Walsall Community Church	-	500
Walworth Garden	-	500
Warwickshire Social Inclusion Partnership	500	-
Wellbeing of Women	-	500
Wheelpower	-	190
Whizzkids	500	1,000
Willow Foundation	1,000	-
Wolverhampton Youth Zone	-	1,000
Woman's Trust	1,000	1,000
Working Families	2,000	2,000
Young & Inspired Limited	400	-
Young Minds Trust	500	-
	173,157	116,885

GOWLING WLG (UK) CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2021

4. GOVERNANCE

	2021 £	2020 £
Independent examiner's fees	1,680	1,632
	<u>1,680</u>	<u>1,632</u>

None of the trustees received any remuneration or reimbursement of expenses. Gowling WLG (UK) LLP does not charge fees or receive any payment for its management and administration of the charity.

5. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Independent examiner's fees	1,680	1,632
	<u>1,680</u>	<u>1,632</u>

6. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2020: none).

7. STAFF

The charity employs no staff (2020: nil).

8. POST BALANCE SHEET EVENTS

During the financial year, there continues to be a global pandemic from the outbreak of COVID-19. Since the Balance Sheet date, the global pandemic from the outbreak of COVID-19 has continued to develop and continues to cause widespread disruption to normal patterns of business activity across the world, including the United Kingdom.