

Registered number: 803009

GOWLING WLG (UK) CHARITABLE TRUST

Unaudited Financial Statements

Year ended 5 April 2022

GOWLING WLG (UK) CHARITABLE TRUST

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GOWLING WLG (UK) CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Lee Nuttall
Philip Gregory Clissitt (resigned 19 May 2022)
Andreas Stylianou
Felicity Lindsay (appointed 19 May 2022)

REGISTERED OFFICE

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

REGISTERED NUMBER

803009 (England & Wales)

INDEPENDENT EXAMINER

David Hoose
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 2022.

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 2022, 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 £164,790 during the year (2021: £173,157).

At year end reserves stood at £103,287 (2021: £107,063), which includes £100,000 of Gift Aid receivable from HMRC (2021: £100,000).

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 Nov 30, 2022
and signed on their behalf



Lee Nuttall



Andreas Stylianou

F. Lindsay

[F. Lindsay \(Dec 10, 2022 11:00 GMT\)](#)

Felicity Lindsay

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 2022, which are set out on pages 5 to 11.

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.


David Hoose (Dec 10, 2022 12:15 GMT)

David Hoose
Mazars LLP
Two Chamberlain Square
Birmingham
B3 3AX

Dec 10, 2022

GOWLING WLG (UK) CHARITABLE TRUST**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)****Year ended 5 April 2022**

| | Notes | 2022 £ | 2021 £ |
|--|--------------|-------------------|-------------------|
| INCOME | | | |
| Gift aid donations | | 162,777 | 175,000 |
| Interest | | 7 | 25 |
| TOTAL INCOME | 2 | 162,784 | 175,025 |
| EXPENDITURE | | | |
| Direct charitable expenditure: | | | |
| Grants made | 3 | 164,790 | 173,157 |
| Governance | 4 | 1,770 | 1,680 |
| TOTAL EXPENDITURE | | 166,560 | 174,837 |
| NET INCOME /(EXPENDITURE) FOR THE YEAR | | (3,776) | 188 |
| Balance brought forward at 6 April 2021 | | 107,063 | 106,875 |
| BALANCE CARRIED FORWARD AT 5 April 2022 | | 103,287 | 107,063 |

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 11 form part of these financial statements.

GOWLING WLG (UK) CHARITABLE TRUST

BALANCE SHEET

At 5 April 2022

| | Notes | 2022 £ | 2021 £ |
|--|-------|----------------|----------------|
| CURRENT ASSETS | | | |
| Cash at Royal Bank of Scotland | | 5,057 | 8,743 |
| Tax recoverable under Gift Aid | | 100,000 | 100,000 |
| LIABILITIES | | | |
| Amounts falling due within one year | 5 | (1,770) | (1,680) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 103,287 | 107,063 |
| FUNDS | | | |
| Unrestricted | | 103,287 | 107,063 |

Approved by the trustees on Nov 30, 2022



Lee Nuttall



Andreas Stylianou

F. Lindsay

[F. Lindsay \(Dec 10, 2022 11:00 GMT\)](#)

Felicity Lindsay

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 2022

2. INCOME

| | 2022 £ | 2021 £ |
|----------------------|----------------|----------------|
| Gift aid donations | 130,000 | 140,000 |
| Interest | 7 | 25 |
| Income tax repayable | 32,777 | 35,000 |
| | <u>162,784</u> | <u>175,025</u> |

Cash has been donated in the year of £130,000 and the Trust expects to receive Gift Aid declarations for the full amount.

3. GRANTS

| | 2022 £ | 2021 £ |
|--|-----------|-----------|
| Acacia Family Support | - | 1,000 |
| Action for Kids Charitable Trust | - | 500 |
| Action for Stammering Children | 500 | - |
| Alzheimers Society | - | 500 |
| All Saints Community Projects | 500 | 500 |
| Anawim - Women Working Together | - | 500 |
| Anthony Nolan | 500 | 500 |
| Autistica | - | 1,000 |
| Bede House Association | - | 5,000 |
| Bentley Beginnings | 500 | 500 |
| Birmingham & Solihull Women's Aid | - | 5,000 |
| Birmingham City Mission | 500 | 500 |
| Birmingham Jewish Community Care | 500 | - |
| Birmingham PHAB Camps | 500 | 500 |
| Birmingham LGBT | - | 500 |
| Birmingham Peoples Centre Limited | 2,500 | - |
| Birmingham Samaritans | - | 500 |
| Birmingham Voluntary Service Council | 1,000 | - |
| Birmingham Women's and Children's Hospital Charity | - | 500 |
| Blind in Business Trust | 500 | 500 |
| Blind Veterans Trust | 500 | 500 |
| Boccia England Limited | 500 | 500 |
| Boxes of Basics | - | 1,000 |
| British Heart Foundation | - | 500 |
| British Youth Council | 500 | - |
| Build Up Foundation | 1,000 | - |
| Cancer Research UK | 5,130 | 21,500 |
| Cardiac Risk in the Young | - | 500 |
| Centrepont Soho | - | 400 |
| Chase Africa | - | 500 |
| Children and Families Across Borders | - | 500 |
| Church of England Children's Society | - | 1,000 |
| Clapton Common Boys Club | 500 | 500 |
| Cleanup United Kingdom | 500 | - |
| Climbing Out | - | 500 |
| Coram Beanstalk | - | 500 |
| Crackerjacks Childrens Trust | - | 500 |
| Crisis UK | - | 1,000 |

GOWLING WLG (UK) CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2022

3. GRANTS CONTINUED

| | | |
|---|-------|-------|
| DEBRA | - | 500 |
| Depaul UK | - | 1,000 |
| Diabetes UK | - | 632 |
| Disasters Emergency Committee | 3,000 | - |
| Downs Syndrome Association | 500 | - |
| Dudley Lodge | - | 1,000 |
| Educaid Africa | - | 600 |
| Entraide (Mutual Aid) | - | 500 |
| Fareshare | 2,000 | 1,500 |
| Firefighters Charity | - | 750 |
| Footprints Orphanage | - | 1,000 |
| Freedom Kit Bags | 500 | - |
| Friends of the Elderly | 500 | 500 |
| Gingerbread | 500 | - |
| Give Out | 750 | - |
| Giving World | - | 500 |
| Guide Dogs for the Blind Association | 345 | - |
| Hands On London | 500 | - |
| Headway Birmingham & Solihull | - | 1,000 |
| Helping Disabilities Trust | - | 500 |
| Helping Hands Community Project | - | 500 |
| Hope for Justice | - | 1,000 |
| Insight - Counselling Coaching and Support Services | 500 | 1,000 |
| John Eastwood Hospice Trust | 125 | - |
| Juvenile Diabetes Research Foundation | - | 500 |
| Kairos - Women Working Together | - | 1,500 |
| Kids Club Kampala | - | 500 |
| Kingswood Trust | - | 500 |
| Ladywood Community Project | - | 5,000 |
| Law Centres Federation | - | 1,000 |
| Lawyers Against Poverty | - | 3,500 |
| Lighthouse Construction Industry Charity | 1,000 | - |
| Listening Books | - | 500 |
| Live Unlimited | 3,000 | - |
| London Legal Support Trust | 500 | - |
| London Wheelchair Rugby Club | - | 500 |
| Macmillan Cancer Support | - | 500 |
| Manna Society | - | 500 |
| Midland Legal Support Trust | 500 | - |
| Misgav | - | 500 |
| Mind | 2,000 | - |
| Moorfields Eye Charity | 500 | - |
| Motor Neurone Disease Association | 3,000 | - |
| Mums and Midwives Awareness Academy | - | 500 |
| Music of Life Foundation | 500 | 500 |
| My Name's Doddie Foundation | - | 500 |
| Narthex Sparkhill | 500 | 500 |
| North Kensington Law Centre | 500 | - |
| Ovacome | 2,000 | - |
| Over the Wall | 500 | 500 |
| Peninim | - | 500 |
| Place2Be | - | 1,500 |
| Prevent Breast Cancer Limited | 500 | - |
| Prostate Cancer UK | 100 | 1,000 |
| Providence Row | 500 | 500 |
| Refuge | - | 1,000 |
| Safeline Warwick | - | 1,000 |
| SENSE | - | 1,500 |

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2022

3. GRANTS CONTINUED

| | | |
|---|-------|--------|
| Services for Education Limited | - | 750 |
| Shakespeare Schools Foundation | - | 500 |
| Shelter | - | 1,000 |
| Shine | - | 1,000 |
| SIFA Fireside | - | 3,500 |
| Sightsavers | - | 500 |
| Smallpeice Trust | - | 1,000 |
| Spitalfields Crypt Trust | - | 750 |
| Sporting Club Inkberrow Ltd | - | 500 |
| St Basils | - | 4,000 |
| St Martin's Youth Centre | - | 1,500 |
| St Mary's Hospice | 2,530 | 1,500 |
| Standing Tall | 2,000 | - |
| Stoke Mandeville Spinal Research | - | 1,000 |
| Sudbury Neighbourhood Centre | 500 | - |
| Suited for Success | 2,500 | 3,500 |
| Support Through Court | 1,000 | 500 |
| Target Ovarian Cancer | 500 | - |
| TastelifeUK | - | 1,000 |
| Teen Action | 500 | - |
| Teenage Cancer Trust | 500 | - |
| Tiny Tim's Children Centre | 250 | 250 |
| The Albert Kennedy Trust | 500 | - |
| The Air Ambulance Service | 750 | 1,000 |
| The Albrighton Trust Limited | - | 500 |
| The BIG Issue Foundation | - | 1,000 |
| The Brain Tumour Charity | 7,500 | 10,000 |
| The British Asian Trust | 7,500 | - |
| The British Diabetic Association | - | 1,000 |
| The Buddy Bag Foundation | - | 1,000 |
| The Christie Charitable Trust | 750 | - |
| The Cotteridge Church | 500 | 500 |
| The Cure Parkinson's Charity | 500 | - |
| The Duke of Edinburgh's Award | - | 4,400 |
| The Engineering Development Trust | 500 | 500 |
| The Footprints Family | 750 | 250 |
| The Giving Hands Mission | 500 | - |
| The Guide Association Birmingham | - | 1,000 |
| The Haven Wolverhampton | 1,000 | 1,000 |
| The House on the Corner Community Project | 500 | - |
| The Hygiene Bank | - | 750 |
| The KEHS Trust | 7,000 | 7,000 |
| The Kenelm Youth Trust Limited | - | 500 |
| The Lily Mae Foundation | 500 | 300 |
| The Listening Place | - | 500 |
| The Macular Disease Society | - | 500 |
| The Migraine Trust | - | 1,000 |
| The Myton Hospices | 750 | - |
| The Prince's Trust | 500 | 500 |
| The PSP Association | - | 1,000 |
| The Royal British Legion | - | 3,000 |
| The Salvation Army | 2,000 | 2,500 |
| The Save the Children Fund | 1,000 | 1,000 |
| The Story of Christmas | 500 | 500 |
| The Woodland Trust | 1,560 | - |
| The ZSV Trust | 600 | 300 |

GOWLING WLG (UK) CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2022

3. GRANTS CONTINUED

| | | |
|---|----------------|----------------|
| Tommy's Charity | 500 | - |
| Trauma Breakthrough Ltd | 500 | - |
| UK for UNHCR | 35,000 | - |
| United St Saviour's Charity | - | 10,000 |
| University of Birmingham | 24,000 | 5,125 |
| University of Warwick | 3,000 | - |
| Vicar's Relief Fund | - | 2,500 |
| Victa Children Ltd | 250 | - |
| Volunteering Matters | 500 | - |
| Walk the Walk Worldwide | - | 500 |
| Warwickshire Social Inclusion Partnership | 500 | 500 |
| Wellbeing of Women | 1,000 | - |
| Where Next Association | 250 | - |
| Whizzkids | - | 500 |
| Willow Foundation | - | 1,000 |
| Womankind Worldwide | 1,000 | - |
| Woman's Trust | - | 1,000 |
| Worcestershire Community Foundation | 5,000 | - |
| Working Families | 5,000 | 2,000 |
| Young & Inspired Limited | - | 400 |
| Young Minds Trust | - | 500 |
| YWCA England & Wales | 1,400 | - |
| | <u>164,790</u> | <u>173,157</u> |

4. GOVERNANCE

| | 2022 | 2021 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Independent examiner's fees | <u>1,770</u> | <u>1,680</u> |
| | <u>1,770</u> | <u>1,680</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

| | 2022 | 2021 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Independent examiner's fees | <u>1,770</u> | <u>1,680</u> |
| | <u>1,770</u> | <u>1,680</u> |

6. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2021: none).

7. STAFF

The charity employs no staff (2021: nil).