

Registered number: 803009

GOWLING WLG (UK) CHARITABLE TRUST

Unaudited Financial Statements

Year ended 5 April 2023

GOWLING WLG (UK) CHARITABLE TRUST

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GOWLING WLG (UK) CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Lee Nuttall

Andreas Stylianou

Philip Clissitt (retired on 19 May 2022 with effect from 5 April 2022)

Felicity Lindsay (appointed on 19 May 2022 with effect from 5 April 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 2023.

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 2023, 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 £135,200 during the year (2022: £164,790).

At year end reserves stood at £160,763 (2022: £103,287), which includes £106,250 of Gift Aid receivable from HMRC (2022: £100,000).

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 21, 2023
and signed on their behalf



[Lee Nuttall \(Nov 21, 2023 16:06 GMT\)](#)

Lee Nuttall



[Andreas Stylianou \(Nov 21, 2023 16:18 GMT\)](#)

Andreas Stylianou



[Felicity Lindsay \(Nov 22, 2023 12:23 GMT\)](#)

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 2023, 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 (Nov 22, 2023 12:28 GMT)

David Hoose
Mazars LLP
Two Chamberlain Square
Birmingham
B3 3AX
Nov 22, 2023

GOWLING WLG (UK) CHARITABLE TRUST**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)****Year ended 5 April 2023**

	Notes	2023 £	2022 £
INCOME			
Gift aid donations		194,224	162,777
Interest		330	7
TOTAL INCOME	2	194,554	162,784
EXPENDITURE			
Direct charitable expenditure:			
Grants made	3	135,200	164,790
Governance	4	1,878	1,770
TOTAL EXPENDITURE		137,078	166,560
NET INCOME /(EXPENDITURE) FOR THE YEAR		57,476	(3,776)
Balance brought forward at 6 April 2022		103,287	107,063
BALANCE CARRIED FORWARD AT 5 April 2023		160,763	103,287

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

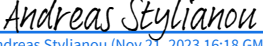
BALANCE SHEET

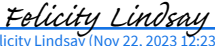
At 5 April 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Cash at Royal Bank of Scotland		56,391	5,057
Tax recoverable under Gift Aid		106,250	100,000
LIABILITIES			
Amounts falling due within one year	5	(1,878)	(1,770)
TOTAL ASSETS LESS CURRENT LIABILITIES		160,763	103,287
FUNDS			
Unrestricted		160,763	103,287

Approved by the trustees on Nov 21, 2023


Lee Nuttall (Nov 21, 2023 16:06 GMT)
Lee Nuttall


Andreas Stylianou (Nov 21, 2023 16:18 GMT)
Andreas Stylianou


Felicity Lindsay (Nov 22, 2023 12:23 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

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 2023

2. INCOME

	2023 £	2022 £
Gift aid donations	155,000	130,000
Interest	330	7
Income tax receivable	39,224	32,777
	<u>194,554</u>	<u>162,784</u>

Cash has been donated in the year of £155,000 and the Trust expects to receive Gift Aid declarations for the full amount.

3. GRANTS

	2023 £	2022 £
Acacia Family Support	1,000	-
Action for Kids Charitable Trust	500	-
Action for Stammering Children	-	500
Age UK	250	-
All Saints Community Projects	500	500
Alzheimer's Research UK	1,000	-
Anthony Nolan	500	500
Aston Villa Foundation	1,373	-
Beis Brucha Ltd	500	-
Bentley Beginnings	-	500
Beyond the Horizon Charity	500	-
Birmingham City Church	1,000	-
Birmingham City Mission	-	500
Birmingham Community Hosting Network	500	-
Birmingham Disability Resource Centre	500	-
Birmingham Jewish Community Care	-	500
Birmingham LGBT	300	-
Birmingham Peoples Centre Limited	-	2,500
Birmingham PHAB Camps	500	500
Birmingham Voluntary Service Council	-	1,000
Blind in Business Trust	-	500
Blind Veterans Trust	-	500
Bliss	500	-
Boccia England Limited	-	500
Born Free Foundation	1,500	-
Boxes of Basics	500	-
British Heart Foundation	500	-
British Youth Council	-	500
Build Up Foundation	500	1,000
Cancer Research UK	1,000	5,130
Chase Africa	500	-
Clapton Common Boys Club	500	500
Cleanup United Kingdom	-	500
Coventry Independent Advice Service	500	-
Crisis UK	500	-
DEC	500	-
Dementia UK	500	-
Deptford Action Group for the Elderly	500	-
Disasters Emergency Committee	3,125	3,000
Doctors of the World UK	2,500	-
Dogs for Good	1,000	-

GOWLING WLG (UK) CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2023

3. GRANTS CONTINUED

Downs Syndrome Association	-	500
Educaid Africa	600	-
Elizabeth Fry Charity	1,000	-
Entraide (Mutual Aid)	500	-
Epilepsy Society	500	-
Fareshare	2,500	2,000
Farleigh Hospice	500	-
Freedom Kit Bags	500	500
Friends of the Elderly	-	500
Fuel Bank Foundation	250	-
Get Set Girls	750	-
Gingerbread	500	500
Give Out	-	750
Giving World	500	-
Guide Dogs for the Blind Association	-	345
Hailsham Foodbank	500	-
Hands On London	-	500
Hospice Charity Partnership	1,500	-
Hospice in the Weald	80	-
Insight - Counselling Coaching and Support Services	500	500
Inspirations	525	-
Islamic Relief Worldwide	250	-
John Eastwood Hospice Trust	-	125
Kids N' Action	500	-
Kids Out UK	83	-
Kids Space	250	-
Kingswood Trust	500	-
Ladywood Community Project	1,000	-
Landaid Charitable Trust Limited	333	-
Lawyers Against Poverty	3,500	-
Leonard Cheshire Disability	500	-
Lighthouse Construction Industry Charity	-	1,000
Live Unlimited	1,500	3,000
London Hearts	500	-
London Legal Support Trust	805	500
Macmillan Cancer Support	970	-
Maggs Day Centre	500	-
Magic Breakfast	550	-
Mental Health Foundation	2,500	-
Midland Legal Support Trust	-	500
Midlands Air Amb Charity	500	-
Mind	600	2,000
Missing People	145	-
Moorfields Eye Charity	-	500
Motor Neurone Disease Association	1,000	3,000
Movember Europe	700	-
Music of Life Foundation	-	500
Narthex Sparkhill	500	500
North Kensington Law Centre	-	500
Oasis Charitable Trust	1,000	-
Ovacome	-	2,000
Over the Wall	-	500
Papyrus Prevention of Young Suicide	500	-
Parkinsons UK	250	-
Place2Be	2,000	-
Prevent Breast Cancer Limited	-	500
Primrose Hospice Limited	500	-
Prostate Cancer UK	-	100
Providence Row	500	500

GOWLING WLG (UK) CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2023

3. GRANTS CONTINUED

Refuge	500	-
Royal British Legion	1,670	-
Royal National Institute of Blind People	656	-
Safeline Warwick	1,000	-
Sands	84	-
Saving Lives	5,000	-
SENSE	1,000	-
Services for Education Limited	500	-
Shelter	1,235	-
Sightsavers	500	-
Social Square	1,000	-
St Bartholomew C of E Allens Cross	250	-
St Basils	1,000	-
St Martin-in-the-field Charity	1,000	-
St Mary's Abbey, Quarr	1,000	-
St Mary's Hospice	-	2,530
Standing Tall	1,000	2,000
Street Teams	500	-
Strongbones Children's Charitable Trust	500	-
Sudbury Neighbourhood Centre	-	500
Suited for Success	-	2,500
Support Through Court	1,000	1,000
Tamworth Wellbeing and Cancer Support Centre	500	-
Target Ovarian Cancer	500	500
TastelifeUK	500	-
Teen Action	-	500
Teenage Cancer Trust	500	500
Tiny Tim's Children Centre	250	250
The Air Ambulance Service	500	750
The Albert Kennedy Trust	-	500
The BIG Issue Foundation	2,500	-
The Birmingham Settlement	1,000	-
The Brain Tumour Charity	5,292	7,500
The British Asian Trust	-	7,500
The British Red Cross Society	10,000	-
The Charlie Waller Trus	250	-
The Chevras Ezras Nitzrochim Trust	300	-
The Christie Charitable Trust	-	750
The Community Hub	500	-
The Connection at St Martin-in-the-Fields	1,000	-
The Cotteridge Church	500	500
The Cure Parkinson's Charity	-	500
The Engineering Development Trust	-	500
The Footprints Family	1,500	750
The Giving Hands Mission	500	500
The Haven Wolverhampton	1,000	1,000
The Hospice Charity Partnership	500	-
The House on the Corner Community Project	-	500
The KEHS Trust	7,000	7,000
The Lily Mae Foundation	500	500
The Migraine Trust	500	-
The Myton Hospices	250	750
The OHMI Trust	500	-
The Prince's Trust	583	500
The RCJ and Islington Citizens Advice Bureaux	1,000	-
The Salvation Army	1,000	2,000
The Save the Children Fund	-	1,000
The Spires Centre	1,000	-
The Story of Christmas	1,000	500

GOWLING WLG (UK) CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2023

3. GRANTS CONTINUED

The Trussell Trust	1,250	-
The Woodland Trust	-	1,560
The Worth Foundation	500	-
The ZSV Trust	300	600
Tommy's Charity	-	500
Trauma Breakthrough Ltd	500	500
UK for UNHCR	-	35,000
United by Birmingham 2022 Legacy Charity	2,891	-
University of Birmingham	-	24,000
University of Warwick	3,000	3,000
Victa Children Ltd	-	250
Volunteering Matters	500	500
Wallace & Gromit's Children's Foundation	250	-
Warwickshire Social Inclusion Partnership	500	500
Warwickshire Young Carers	1,000	-
Wellbeing of Women	1,000	1,000
Where Next Association	-	250
Willow Foundation	500	-
Womankind Worldwide	1,000	1,000
Woman's Trust	1,000	-
Worcestershire Community Foundation	-	5,000
Working Families	2,500	5,000
Youth Adventure Trust	500	-
Youth Space	500	-
YWCA England & Wales	-	1,400
	<u>135,200</u>	<u>164,790</u>

4. GOVERNANCE

	2023	2022
	£	£
Independent examiner's fees	1,878	1,770
	<u>1,878</u>	<u>1,770</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

	2023	2022
	£	£
Independent examiner's fees	1,878	1,770
	<u>1,878</u>	<u>1,770</u>

6. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2022: none).

7. STAFF

The charity employs no staff (2022: nil).