

**Registered number: 803009**

**GOWLING WLG (UK) CHARITABLE TRUST**

**Unaudited Financial Statements**

**Year ended 5 April 2024**

# **GOWLING WLG (UK) CHARITABLE TRUST**

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## **GOWLING WLG (UK) CHARITABLE TRUST**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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#### **TRUSTEES**

Lee Nuttall  
Andreas Stylianou  
Felicity Lindsay

#### **REGISTERED OFFICE**

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

#### **REGISTERED NUMBER**

803009 (England & Wales)

#### **INDEPENDENT EXAMINER**

David Hoose  
Forvis 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**

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The trustees present their report and the financial statements for the year ended 5 April 2024.

### **CONSTITUTION AND OBJECTS**

The Gowling WLG (UK) Charitable Trust was created by deed on 27<sup>th</sup> 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 5<sup>th</sup> April 2024, 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 £227,106 during the year (2023: £135,200).

At year end reserves stood at £97,746 (2023: £160,763), which includes £71,250 of Gift Aid receivable from HMRC (2023: £106,250).

### **PLANS FOR THE FUTURE**

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

## REPORT OF THE TRUSTEES

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### 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 14 November 2024  
and signed on their behalf

  
\_\_\_\_\_  
Lee Nuttall (Nov 13, 2024 16:00 GMT)

Lee Nuttall

Andreas Stylianou  
\_\_\_\_\_  
Andreas Stylianou (Nov 14, 2024 18:33 GMT)

Andreas Stylianou

Felicity Lindsay  
\_\_\_\_\_  
Felicity Lindsay (Nov 14, 2024 18:47 GMT)

Felicity Lindsay



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

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I report on the financial statements of Gowling WLG (UK) Charitable Trust for the year ended 5 April 2024, which are set out on pages 5 to 13.

### 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 14, 2024 18:53 GMT)

David Hoose  
Forvis Mazars LLP  
Two Chamberlain Square  
Birmingham  
B3 3AX

14/11/2024

**GOWLING WLG (UK) CHARITABLE TRUST****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

Year ended 5 April 2024

	Notes	2024 £	2023 £
<b>INCOME</b>			
Gift aid donations		164,843	194,224
Interest		1,220	330
<b>TOTAL INCOME</b>	2	<u>166,063</u>	<u>194,554</u>
<b>EXPENDITURE</b>			
<b>Direct charitable expenditure:</b>			
Grants made	3	227,106	135,200
Governance	4	1,974	1,878
<b>TOTAL EXPENDITURE</b>		<u>229,080</u>	<u>137,078</u>
<b>NET INCOME /(EXPENDITURE) FOR THE YEAR</b>		(63,017)	57,476
Balance brought forward at 6 April 2023		<u>160,763</u>	<u>103,287</u>
<b>BALANCE CARRIED FORWARD AT 5 April 2024</b>		<u><u>97,746</u></u>	<u><u>160,763</u></u>

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 13 form part of these financial statements.

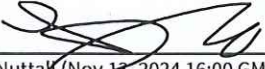
# GOWLING WLG (UK) CHARITABLE TRUST


## BALANCE SHEET


At 5 April 2024

	Notes	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Cash at Royal Bank of Scotland		28,470	56,391
Tax recoverable under Gift Aid		71,250	106,250
<b>LIABILITIES</b>			
Amounts falling due within one year	5	(1,974)	(1,878)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>97,746</u>	<u>160,763</u>
<b>FUNDS</b>			
Unrestricted		<u>97,746</u>	<u>160,763</u>

Approved by the trustees on 14 November 2024

  
\_\_\_\_\_  
Lee Nuttall (Nov 13, 2024 16:00 GMT)  
Lee Nuttall

  
\_\_\_\_\_  
Andreas Stylianou (Nov 14, 2024 18:33 GMT)  
Andreas Stylianou

  
\_\_\_\_\_  
Felicity Lindsay (Nov 14, 2024 18:47 GMT)  
Felicity Lindsay



# **GOWLING WLG (UK) CHARITABLE TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 5 April 2024**

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### **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 2024

### 2. INCOME

	2024	2023
	£	£
Gift aid donations	130,000	155,000
Interest	1,220	330
Income tax receivable	34,843	39,224
	<u>166,063</u>	<u>194,554</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

	2024	2023
	£	£
Acacia Family Support	1,000	1,000
Acorns Children's Hospice	300	-
Action for Children	1,000	-
Action for Kids Charitable Trust	500	500
Action for Stammering Children	500	-
Age UK	-	250
Age UK Birmingham	250	-
Age UK London	500	-
All Saints Community Projects	-	500
Alzheimer's Research UK	300	1,000
Alzheimers Society	1,700	-
Amy Winehouse Foundation	1,000	-
Anthony Nolan	-	500
Arthur Terry Learning Partnership	500	-
Ashiana Community Project	750	-
Aston Villa Foundation	-	1,373
B:Music Ltd	1,050	-
Barts Charity	500	-
BCH Charity	1,200	-
Beis Brucha Ltd	750	500
Bentley Beginnings	500	-
Beyond the Horizon Charity	-	500
BID Services	500	-
Big Issue Invest Trust	3,500	-
Birmingham City Church	-	1,000
Birmingham City Mission	750	-
Birmingham Community Hosting Network	-	500
Birmingham Community Trust	500	-
Birmingham Disability Resource Centre	500	500
Birmingham LGBT	500	300
Birmingham PHAB Camps	500	500
Birmingham Samaritans	500	-
Blind in Business Trust	500	-
Bliss	-	500
Boccia England Limited	500	-
Born Free Foundation	-	1,500
Bowel Cancer UK	1,500	-
Boxes of Basics	-	500
Breast Cancer Now	250	-
British Heart Foundation	-	500
Build Up Foundation	750	500
Cancer Research UK	3,025	1,000

# GOWLING WLG (UK) CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2024

### 3. GRANTS CONTINUED

CatZero	500	-
Chase Africa	250	500
Clapton Common Boys Club	500	500
Cleft	500	-
Coram Shakespeare Schools Foundation	1,000	-
Coventry Independent Advice Service	-	500
Crisis UK	-	500
Dementia UK	250	500
DentaId Limited	500	-
Depaul UK	5,000	-
Deptford Action Group for the Elderly	-	500
Diabetes UK	900	-
Disability Challengers	1,000	-
Disasters Emergency Committee	-	3,625
Doctors of the World UK	2,500	2,500
Dogs for Good	-	1,000
Duchenne UK	1,000	-
Dudley Lodge	1,000	-
East Cheshire Hospice	250	-
Educaid Africa	600	600
Elizabeth Fry Charity	-	1,000
Entraide (Mutual Aid)	-	500
Epilepsy Society	-	500
Fareshare	-	2,500
Farleigh Hospice	-	500
Freedom From Torture	500	-
Freedom Kit Bags	500	500
Fuel Bank Foundation	-	250
Get Set Girls	1,000	750
Gingerbread	500	500
Giving Day	350	-
Giving World	500	500
Great Ormond Street Hospital Children's Charity	250	-
Groundswell Arts	500	-
Habitat for Humanity Great Britain	500	-
Hailsham Foodbank	-	500
Hands On London	1,000	-
Happy Days Childrens Charity	500	-
Hope for Justice	1,000	-
Hospice in the Weald	-	80
Humanity First UK	500	-
Independent Age	1,000	-
Insight - Counselling Coaching and Support Services	750	500
Inspirations	525	525
Islamic Relief Worldwide	-	250
Kids N' Action	-	500
Kids Out UK	-	83
Kids Space	350	250
Kingswood Trust	250	500
Ladywood Community Project	2,500	1,000
LandaId Charitable Trust Limited	-	333
LawCare Limited	2,500	-
Lawyers Against Poverty	-	3,500
Leonard Cheshire Disability	500	500
Life 2009	500	-
Live Unlimited	1,500	1,500
London Hearts	-	500
London Legal Support Trust	605	805



**GOWLING WLG (UK) CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 5 April 2024

**3. GRANTS CONTINUED**

London Wheelchair Rugby Club	500	-
London's Air Ambulance Limited	500	-
Loughborough Junction Action Group	500	-
Luminary Limited	1,000	-
Lumos Foundation	1,000	-
Macmillan Cancer Support	1,000	970
Maggie's Centres	500	-
Maggs Day Centre	-	500
Magic Breakfast	-	550
Martineau Gardens	500	-
Meningitis Now	750	-
Mental Health Foundation	-	2,500
Meriden Adventure Playground Association	500	-
Micro Rainbow	1,000	-
Midlands Air Ambulance Charity	500	500
Mind	1,125	600
Missing People	-	145
Molly Olly's Wishes	1,500	-
Motor Neurone Disease Association	275	1,000
Movember Europe	500	700
Multiple Sclerosis Society	1,000	-
Mummy's Star	500	-
Narthex Sparkhill	500	500
Norwood & Brixton Foodbank Limited	1,000	-
NSPCC	500	-
Oasis Charitable Trust	-	1,000
Orchid Cancer Appeal	1,000	-
Our Community Foundation	500	-
Over the Wall	1,000	-
Papyrus Prevention of Young Suicide	-	500
Parkinsons UK	500	250
Pink Ribbon Foundation	250	-
Place2Be	-	2,000
Prevent Breast Cancer Limited	500	-
Primrose Hospice Limited	750	500
Prisoners' Advice Service	500	-
Prostate Cancer UK	750	-
Providence Row	500	500
Queen Elizabeth Scholarship Trust Limited	1,500	-
Re-Engage	500	-
RefuAid	2,000	-
Refuge	250	500
Resolve Now	500	-
Revitalise Respite Holidays	693	-
Richard House Trust	500	-
Royal National Institute of Blind People	-	656
Safeline Warwick	1,000	1,000
Sands	-	84
Saving Lives	-	5,000
School Ground Sounds	500	-
SENSE	-	1,000
Services for Education Limited	500	500
Shelter	1,000	1,235
SIFA Fireside	500	-
Sightsavers	500	500
Social Square (UK)	1,000	1,000
Solicitors Pro Bono Group	500	-
Sparks of Hope	500	-



# GOWLING WLG (UK) CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2024

### 3. GRANTS CONTINUED

Sport 4 Life UK	500	-
St Bartholomew C of E Allens Cross	-	250
St Basils	1,500	1,000
St Gabriel's Centre Weoley Castle	250	-
St Martin-in-the-Fields Charity	2,500	1,000
St Mary's Abbey, Quarr	-	1,000
St Oswald's Hospice	500	-
Standing Tall	1,500	1,000
Street Teams	500	500
Strongbones Children's Charitable Trust	500	500
Sue Ryder	350	-
Suited for Success	6,000	-
Sunbeams London Ltd	500	-
Support Through Court	1,000	1,000
SWFT Charity	250	-
Tamworth Wellbeing and Cancer Support Centre	-	500
Target Ovarian Cancer	500	500
TastelifeUK	500	500
Teen Action	750	-
Teenage Cancer Trust	500	500
Thames Hospice	700	-
The 999 Club and Lady Florence Trust	750	-
The Access to Justice Foundation	250	-
The Air Ambulance Service	500	500
The BIG Issue Foundation	-	2,500
The Birmingham Settlement	1,000	1,000
The Brain Tumour Charity	2,533	5,292
The British Red Cross Society	5,000	10,000
The Charlie Waller Trust	-	250
The Chevrass Ezras Nitzrochim Trust	300	300
The Children's Society	1,500	-
The Choir With No Name	3,500	-
The Community Hub	-	500
The Connection at St Martin-in-the-Fields	-	1,000
The Cotteridge Church	-	500
The Engineering Development Trust	500	-
The Footprints Family	1,250	1,500
The Get A Head Charitable Trust	750	-
The Giving Hands Mission	-	500
The Guide Association Birmingham	1,000	-
The Habbit Factory	500	-
The Haven Wolverhampton	2,000	1,000
The Hospice Charity Partnership	500	2,000
The House on the Corner Community Project	500	-
The Katherine Low Settlement Limited	250	-
The KEHS Trust	7,000	7,000
The Lily Mae Foundation	-	500
The Lullaby Trust	500	-
The Migraine Trust	500	500
The Myton Hospices	2,000	250
The OHMI Trust	-	500
The People's Orchestra	250	-
The Prince's Trust	500	583
The RCJ and Islington Citizens Advice Bureaux	-	1,000
The Respite Association	500	-
The Royal British Legion	3,500	1,670
The Salvation Army	2,500	1,000
The Save the Children Fund	1,000	-
The Soldiers, Sailors, Airmen and Families Association - Forces Help	1,000	-

# GOWLING WLG (UK) CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2024

### 3. GRANTS CONTINUED

The Spires Centre	-	1,000
The Story of Christmas	-	1,000
The Terrence Higgins Trust	1,000	-
The Trussell Trust	3,000	1,250
The William Wates Memorial Trust	500	-
The Woodland Trust	250	-
The Worth Foundation	-	500
The ZSV Trust	350	300
Tiny Tim's Children Centre	250	250
Tipton Foodbank	500	-
Tools 4 Teens	500	-
Trauma Breakthrough Ltd	-	500
UNICEF	250	-
United by Birmingham 2022 Legacy Charity	-	2,891
University Hospital Birmingham Charities	500	-
University of Birmingham	47,000	-
University of Warwick	3,000	3,000
UPRAWR Mental Health Foundation	1,000	-
Versus Arthritis	500	-
Vintage Trains Charitable Trust	2,500	-
Volunteering Matters	500	500
Wallace & Gromit's Children's Foundation	-	250
Warwickshire Social Inclusion Partnership	-	500
Warwickshire Young Carers	-	1,000
Wellbeing of Women	1,500	1,000
White Ribbon Campaign UK	250	-
Willow Foundation	500	500
Womankind Worldwide	-	1,000
Woman's Trust	-	1,000
Wooden Spoon Society	125	-
Worcestershire Community Foundation	500	-
Working Families	3,000	2,500
Yetev Lev Youth Club	250	-
Young & Inspired Limited	500	-
Youth Adventure Trust	2,000	500
Youth on the Move (London)	1,000	-
Youth Organisations in Uniform West Midlands CIO	1,000	-
Youth Space	500	500
	<u>227,106</u>	<u>135,200</u>

### 4. GOVERNANCE

	2024	2023
	£	£
Independent examiner's fees	1,974	1,878
	<u>1,974</u>	<u>1,878</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.

**GOWLING WLG (UK) CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 5 April 2024**

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**5. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Independent examiner's fees	1,974	1,878
	<u>1,974</u>	<u>1,878</u>

**6. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year (2023: none).

**7. STAFF**

The charity employs no staff (2023: nil).