

**Registered number: 803009**

**GOWLING WLG (UK) CHARITABLE TRUST**

**Unaudited Financial Statements**

**Year ended 5 April 2025**

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

## **INDEX**

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<b>Legal &amp; Administrative Information</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7</b>

## **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  
Three 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 2025.

### **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 Trustees have the power to appoint new or additional trustees.

The day to day management of the charity was, for the period to 5<sup>th</sup> April 2025, 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 £204,406 during the year (2024: £227,106).

At year end reserves stood at £55,511 (2024: £97,746), which includes £32,500 of Gift Aid receivable from HMRC (2024: £71,250).

### **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.

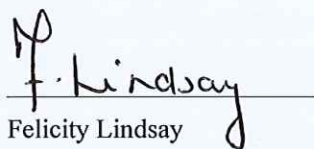
Approved by the trustees on 21 JANUARY 2026  
and signed on their behalf



Lee Nuttall



Andreas Stylianou



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 2025, 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 (Jan 26, 2026 12:49:14 GMT)

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

26/01/2026

**GOWLING WLG (UK) CHARITABLE TRUST****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)****Year ended 5 April 2025**

	Notes	2025 £	2024 £
<b>INCOME</b>			
Gift aid donations		163,173	164,843
Interest		1,068	1,220
<b>TOTAL INCOME</b>	2	<u>164,241</u>	<u>166,063</u>
<b>EXPENDITURE</b>			
<b>Direct charitable expenditure:</b>			
Grants made	3	204,406	227,106
Governance	4	2,070	1,974
<b>TOTAL EXPENDITURE</b>		<u>206,476</u>	<u>229,080</u>
<b>NET INCOME /(EXPENDITURE) FOR THE YEAR</b>		<b>(42,235)</b>	<b>(63,017)</b>
Balance brought forward at 6 April 2024		<u>97,746</u>	<u>160,763</u>
<b>BALANCE CARRIED FORWARD AT 5 April 2025</b>		<u><b>55,511</b></u>	<u><b>97,746</b></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 2025

	Notes	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Cash at Royal Bank of Scotland		25,081	28,470
Tax recoverable under Gift Aid		32,500	71,250
<b>LIABILITIES</b>			
Amounts falling due within one year	5	(2,070)	(1,974)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>55,511</b>	<b>97,746</b>
<b>FUNDS</b>			
Unrestricted		55,511	97,746

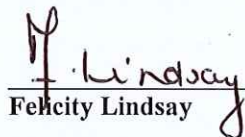
Approved by the trustees on 21 JANUARY 2026



Lee Nuttall



Andreas Stylianou



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 2025

### 2. INCOME

	2025 £	2024 £
Gift aid donations	130,000	130,000
Interest	1,068	1,220
Income tax receivable	33,173	34,843
	<u>164,241</u>	<u>166,063</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

	2025 £	2024 £
Acacia Family Support	1,000	1,000
Access Your Right to Care	500	-
Acorns Children's Hospice	-	300
Action for Children	1,000	1,000
Action for Kids Charitable Trust	-	500
Action for Stammering Children	500	500
Age UK Birmingham	-	250
Age UK London	-	500
Alzheimer's Research UK	-	300
Alzheimer's Society	2,250	1,700
Amy Winehouse Foundation	1,000	1,000
Anthony Nolan	500	-
Apart of Me	2,000	-
Art Against Knives	2,500	-
Arthur Terry Learning Partnership	-	500
Ashiana Community Project	1,000	750
Aston Villa Foundation	150	-
B:Music Ltd	1,000	1,050
Barts Charity	-	500
Battersea Dogs' and Cats' Home	250	-
Beis Brucha Ltd	750	750
Bentley Beginnings	500	500
Beyond the Horizon Charity	500	-
BID Services	-	500
Big Issue Invest Trust	-	3,500
Birmingham City Mission	500	750
Birmingham Community Hosting Network	1,000	-
Birmingham Community Trust	-	500
Birmingham Disability Resource Centre	500	500
Birmingham LGBT	3,500	500
Birmingham PHAB Camps	500	500
Birmingham Samaritans	750	500
Birmingham Women's and Children's Hospital Charity	1,040	1,200
Bishop Creighton House Settlement	500	-
Blind in Business Trust	500	500
Boccia England Limited	-	500
Bosnia Herzegovina UK Network	500	-
Bowel Cancer UK	-	1,500
Braille Chess Association	500	-
Breast Cancer Now	500	250
British Heart Foundation	325	-

# GOWLING WLG (UK) CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

### 3. GRANTS CONTINUED

Build Up Foundation	-	750
Burton Albion Community Trust	1,000	-
Cancer Research UK	3,591	3,025
CatZero	-	500
Chance to Shine Foundation	500	-
Chase Africa	250	250
Church of England Children's Society	1,500	-
City Year UK	1,000	-
Clapton Common Boys Club	-	500
Cleanup United Kingdom	500	-
Cleft	-	500
Compton Care	750	-
Coram Shakespeare Schools Foundation	500	1,000
Coventry Independent Advice Service	500	-
Cynthia Spencer Hospice Charity	650	-
Dementia UK	1,000	250
Dentaid Limited	-	500
Depaul UK	-	5,000
Deptford Action Group for the Elderly	500	-
Diabetes UK	50	900
Disability Challengers	1,000	1,000
Disasters Emergency Committee	1,000	-
Doctors of the World UK	2,000	2,500
Dogs Trust	250	-
Duchenne UK	-	1,000
Dudley Lodge	-	1,000
East Cheshire Hospice	-	250
Educaid Africa	-	600
Edwards Trust	500	-
Epilepsy Society	750	-
Fareshare Midlands	2,500	-
Firefighters Charity	1,000	-
Food and Community Trust	200	-
Free@last	2,500	-
Freedom From Torture	-	500
Freedom Kit Bags	750	500
Get Set Girls	1,000	1,000
Gingerbread	-	500
Girls Friendly Society	500	-
Giving Day	-	350
Giving World	500	500
Great Ormond Street Hospital Children's Charity	286	250
Groundswell Arts	-	500
Habitat for Humanity Great Britain	-	500
Hands On London	-	1,000
Happy Days Childrens Charity	500	500
Haven House Project	200	-
Help Harry Help Others	500	-
Helping Disabilities Trust	500	-
Home-Start Birmingham Central and South-West	500	-
Hope for Justice	-	1,000
Hospice in the Weald	286	-
Hourglass (Safer Ageing)	1,000	-
Humanity First UK	-	500
Independent Age	500	1,000
Insight - Counselling Coaching and Support Services	750	750
Inspirations	-	525
Islington People's Rights	1,000	-



**GOWLING WLG (UK) CHARITABLE TRUST****NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 5 April 2025

**3. GRANTS CONTINUED**

James' Place Charity	286	-
Kairos - Women Working Together	1,000	-
Kids Matter	500	-
Kids Space	-	350
Kingswood Trust	250	250
Ladywood Community Project	2,750	2,500
Landaid Charitable Trust Limited	2,000	-
LawCare Limited	-	2,500
Lawyers Against Poverty	2,500	-
Leonard Cheshire Disability	500	500
Lesbian Gay and Bisexual Anti-Violence and Policing Group	1,000	-
Life 2009	500	500
Live Unlimited	-	1,500
London Hearts	500	-
London Legal Support Trust	-	605
London Wheelchair Rugby Club	500	500
London's Air Ambulance Limited	500	500
Loughborough Junction Action Group	-	500
Luminary Limited	-	1,000
Lumos Foundation	1,000	1,000
Macmillan Cancer Support	1,450	1,000
Maggie's Centres	-	500
Make-A-Wish Foundation UK	200	-
Martineau Gardens	500	500
Melanoma Focus	1,500	-
Meningitis Now	-	750
Meriden Adventure Playground Association	-	500
Micro Rainbow	500	1,000
Midlands Air Ambulance Charity	1,750	500
Mind	-	1,125
Molly Olly's Wishes	3,036	1,500
Motor Neurone Disease Association	286	275
Movember Europe	-	500
Multiple Sclerosis Society	150	1,000
Mummy's Star	-	500
My Name's Doddie Foundation	1,000	-
NartheX Sparkhill	-	500
Norwood & Brixton Foodbank Limited	-	1,000
NSPCC	-	500
Orbis Charitable Trust	500	-
Orchid Cancer Appeal	-	1,000
Our Community Foundation	-	500
Over the Wall	-	1,000
Parkinsons UK	1,400	500
Parkrun Global Limited	250	-
Pink Ribbon Foundation	-	250
Place2Be	1,000	-
Prevent Breast Cancer Limited	500	500
Primrose Hospice Limited	-	750
Prisoners' Advice Service	500	500
Prostate Cancer UK	-	750
Providence Row	500	500
Queen Elizabeth Scholarship Trust Limited	-	1,500
Rainbow Trust Children's Charity	1,000	-
Re-Engage	-	500
RefuAid	-	2,000
Refuge	1,000	250



# GOWLING WLG (UK) CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

### 3. GRANTS CONTINUED

Resolve Now	-	500
Revitalise Respite Holidays	-	693
Richard House Trust	500	500
Roshni (Birmingham)	1,500	-
Safeline Warwick	1,000	1,000
Sands	150	-
School Ground Sounds	500	500
Services for Education Limited	-	500
Shelter	1,250	1,000
Shine	500	-
Shift.MS	500	-
SIFA Fireside	-	500
Sightsavers	500	500
Social Square (UK)	500	1,000
Solicitors Pro Bono Group	-	500
Sparks of Hope	-	500
Sport 4 Life UK	-	500
St Basil's	1,250	1,500
St Gabriel's Centre Weoley Castle	-	250
St John's Ambulance	2,500	-
St Martin-in-the-Fields Charity	1,000	2,500
St Oswald's Hospice	-	500
Standing Tall	1,500	1,500
Stonegrove Community Trust	500	-
Stratford Literary Festival	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	500
Support Through Court	1,000	1,000
Supportline	1,000	-
SWFT Charity	-	250
Target Ovarian Cancer	-	500
TastelifeUK	-	500
Teams4U The Charity	250	-
Teen Action	500	750
Teenage Cancer Trust	250	500
Teens Dreams	500	-
Thames Hospice	-	700
The 999 Club and Lady Florence Trust	-	750
The Access to Justice Foundation	-	250
The Air Ambulance Service	-	500
The Albrighton Trust Limited	500	-
The Aortic Dissection Charitable Trust	400	-
The Birmingham Settlement	1,000	1,000
The Brain Tumour Charity	-	2,533
The British Disabled Angling Association	500	-
The British Red Cross Society	5,000	5,000
The Caxton Youth Organisation	500	-
The Central England Area Quaker Meeting Charities	500	-
The Charlie Waller Trust	1,500	-
The Chevrass Ezras Nitzrochim Trust	-	300
The Children's Society	-	1,500
The Choir With No Name	500	3,500
The Countryside Alliance Foundation	1,000	-
The Engineering Development Trust	-	500

# GOWLING WLG (UK) CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

### 3. GRANTS CONTINUED

The Footprints Family	1,500	1,250
The Get A Head Charitable Trust	-	750
The Giving Hands Mission	500	-
The Guide Association Birmingham	1,000	1,000
The Habbit Factory	-	500
The Haven Wolverhampton	2,000	2,000
The Heart of Weston	500	-
The Hospice Charity Partnership	-	500
The House on the Corner Community Project	500	500
The Katherine Low Settlement Limited	-	250
The KEHS Trust	10,000	7,000
The King's Trust	500	500
The Lily Mae Foundation	500	-
The Lullaby Trust	500	500
The Lunch Club	500	-
The MASIC Foundation	1,000	-
The Mental Health Foundation	2,500	-
The Migraine Trust	-	500
The Mulberry Centre	500	-
The Myton Hospices	286	2,000
The People's Orchestra	-	250
The Refugee and Migrant Centre Limited	1,000	-
The Respite Association	500	500
The Royal British Legion	5,000	3,500
The Salvation Army	1,500	2,500
The Save the Children Fund	1,000	1,000
The Snowdrop Project	200	-
The Soldiers, Sailors, Airmen and Families Association - Forces Help	-	1,000
The Terrence Higgins Trust	-	1,000
The Trussell Trust	1,000	3,000
The William Wates Memorial Trust	-	500
The Woodland Trust	-	250
The ZSV Trust	350	350
Tiny Tim's Children's Centre	750	250
Tipton Foodbank	500	500
Tools 4 Teens	-	500
Tommy's	1,500	-
UNICEF	-	250
United Kingdom Sepsis Trust Limited	250	-
University Hospital Birmingham Charities	1,000	500
University of Birmingham	31,000	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
Warwickshire Social Inclusion Partnership	500	-
Warwickshire Young Carers	500	-
WAY Widowed and Young	286	-
Wellbeing of Women	1,500	1,500
White Ribbon Campaign UK	-	250
Willow Foundation	500	500
Womankind Worldwide	1,000	-
Wooden Spoon Society	-	125
Worcestershire Community Foundation	-	500
Working Families	3,000	3,000

# GOWLING WLG (UK) CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

### 3. GRANTS CONTINUED

World Land Trust	1,000	-
Wyrley Football Club	500	-
Wythall Animal Sanctuary	250	-
Yetev Lev Youth Club	-	250
Young & Inspired Limited	500	500
Youth Adventure Trust	-	2,000
Young Minds Matter	2,500	-
Young Minds Trust	400	-
Youth on the Move (London)	500	1,000
Youth Organisations in Uniform West Midlands CIO	-	1,000
Youth Space	-	500
	<u>204,406</u>	<u>227,106</u>

### 4. GOVERNANCE

	2025	2024
	£	£
Independent examiner's fees	2,070	1,974
	<u>2,070</u>	<u>1,974</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

	2025	2024
	£	£
Independent examiner's fees	2,070	1,974
	<u>2,070</u>	<u>1,974</u>

### 6. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2024: none).

### 7. STAFF

The charity employs no staff (2024: nil).