

The DLA Piper Charitable Trust

---

Annual report and financial statements

for the year ended 5 April 2023

Charity registration number 327280

The DLA Piper Charitable Trust

Annual report and financial statements

for the year ended 5 April 2023

## Contents

Trustees' report.....	1
Independent examiner's report to the Trustees of The DLA Piper Charitable Trust .....	7
Statement of Financial Activities .....	8
Balance Sheet.....	9
Statement of Cash Flows.....	10
Notes to the financial statements.....	11

# **The DLA Piper Charitable Trust**

## **Trustees' report for the year ended 5 April 2023**

### **(A) Reference and administrative information**

**The Trustees during the year ended 5 April 2023 and up to the date of approval of these financial statements were:**

Ms Sandra May Wallace  
Mr Sean Patrick Mahon  
Mr Liam Anthony Paul Cowell  
Ms Amanda Rachel Pilkington  
Mr Paul Andrew Dineen  
Ms Charlotte Rachel Turner (resigned 25 May 2023)  
Ms Amanda Juliette Georgina Bibbey  
Ms Gina Van Der Pauw (appointed 27 September 2023)

### **Secretary**

Ms Susan Mary Greaves  
c/o Wrigleys Solicitors LLP  
Derwent House  
150 Arundel Gate  
Sheffield  
S1 2FN

### **Registered Office**

The DLA Piper Charitable Trust  
c/o DLA Piper UK LLP  
1 St Paul's Place  
Sheffield  
United Kingdom  
S1 2JX

### **Independent Examiner**

Deloitte LLP  
2 New Street Square  
London  
EC4A 3BZ

### **Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

# **The DLA Piper Charitable Trust**

## **Trustees' report for the year ended 5 April 2023**

### **(B) Structure, governance and management**

The Trustees are pleased to present their annual report, together with the financial statements of the Charity for the year ended 5 April 2023.

#### **Governing documents**

The DLA Piper Charitable Trust (previously known as the DLA Piper Rudnick Gray Cary Charitable Trust, the DLA Charitable Trust, the Dibb Lupton Alsop Charitable Trust, and the Dibb Lupton Broomhead Charitable Trust) is a registered charity, number 327280. It was established for an eighty year trust period by a deed dated 14 October 1986 as varied by a scheme of 12 September 1989 and by Resolutions dated 11 December 1996, 21 September 2000, 21 April 2005 and 27 September 2006 (the date of the resolution changing the name of the Charity to The DLA Piper Charitable Trust). The registered office for the Trust is shown on page 1.

The financial statements comply with the governing documents, statutory requirements and the requirements of the Charities' Statement of Recommended Practice (SORP) 2019. They have been prepared in accordance with the accounting policies set out on pages 11 and 12.

#### **Trustees**

The Trustees are appointed from time to time by the existing Trustees. The Trust's constitution has no express or explicit powers of appointment, and no other person or external body is entitled to appoint any trustees. There is no maximum number of Trustees required at any one time, provided that there are always at least two. There are no restrictions relating to the length of service of Trustees.

#### **Induction and training**

New Trustees are provided with an induction pack by the Secretary which includes not only copies of minutes of recent meetings and copies of Trustees' reports and financial statements, but also copies of documents relating to the governance and operation of the Charity including grant making policies. In addition, documentation with regard to Trustee duties and responsibilities is provided.

New Trustees are encouraged to attend relevant Trustee training courses and the Secretary offers guidance at all times, especially to new Trustees, on legal, governance and administrative matters.

#### **Organisation**

The Trustees meet four times per year to discuss applications and the affairs of the Trust and to award grants. The meetings sometimes take place via audio conference or videoconference facilities, but at least one meeting every year takes place face-to-face subject to Government restrictions. Decisions are implemented through its officers and advisors.

The day to day administration of the Charity, work in connection with its income, liaison with outside bodies, the administration of its grant programmes and the processing and handling of applications prior to and after their consideration by Trustees, is all work delegated to the Secretary.

# **The DLA Piper Charitable Trust**

## **Trustees' report for the year ended 5 April 2023**

### **(B) Structure, governance and management (continued)**

From time to time all Trustees consider policy and strategic matters. The Trustees also consider monitoring information obtained concerning the performance of grants.

---

### **(C) Objectives and activities**

The objectives of the Trust are as follows:

To apply all or any part or parts of the income of the Trust fund to or for such charitable institution or institutions or other charitable object or objects in any part of the world as the Trustees or a majority in point of number of the Trustees shall in their absolute discretion think fit to support or establish.

To make effective and creative use of its opportunities for grant-making as evidenced by the commentary on its grant making activities below. As the Trust invariably receives far more applications for funding than it can respond to, a grants policy has been established. This policy aims to support registered charities, not individuals, through grants which:

- Stimulate and support the charity fundraising efforts of members and employees of DLA Piper UK LLP ("DLA Piper");
- Support, for example, a charity project selected by a DLA Piper office for fundraising activities throughout a financial or calendar year; and
- Give significant support to a charity or charities offering service to particular communities or in need groups (for example, by reason of ill health or other disadvantage).

Grants were made during the year for a wide variety of purposes to numerous charities, including: Midlands Air Ambulance, Morely and District Lions Club, Movember Europe, Landaid Charitable Trust, Learning Partnership and Redress Trust.

The full range of the objectives of the Trust were represented in the range of grants made. During the year a total of 33 grants were awarded (2022: 30 NB reduced from 31 to 30 as one grant was cancelled).

Applications from members, partners and employees of DLA Piper for grants in support of charities are encouraged by publicity of the Trust within DLA Piper. Trustees also encourage not merely the requesting of a donation, but the undertaking of fundraising efforts.



# **The DLA Piper Charitable Trust**

## **Trustees' report for the year ended 5 April 2023**

### **(D) Achievements and performance**

The Charity measures its achievements by the breadth and success of its grant making.

The indicator used by the Trust to measure the success of its grant making is the effectiveness and usefulness of the grant expenditure. This is evidenced by feedback from charities benefiting from donations including letters of thanks from Air Ambulance Charity, British Heart Foundation, Morely and District Lions Club, Shine21, Redress Trust and Teenage Cancer Trust.

The Trust is dependent for the achievement of its objectives on a good flow of applications. The contacts it maintains through the Secretary and through the members and staff of DLA Piper continues to supply a good flow of applications but the Trustees continue to work at developing the effectiveness and reach of the Charity's grant making programmes.

The Secretary continued her liaison with the Corporate Responsibility (CR) department of DLA Piper so as to be aware of any opportunities for grant making that might arise from initiatives within that organisation.

The continuing use of the matched funding and one-off awards in response to applications from DLA Piper staff is a successful feature of the grant making.

### **(E) Public benefit**

The Trustees have considered the public benefit guidance issued by the Charity Commission. It is noted that a charitable organisation must be able to demonstrate that its aims are for the public benefit and that there must be compliance with two principles.

The first principle is that there must be an identifiable benefit or benefits. As a grant making charity the Trust has clear purposes, set out in its governing deed which it fulfils through its grant making programmes. The benefits are identifiable in the activities undertaken by the grant beneficiaries in delivering their own charitable objectives with funds provided by the Trust.

The second principle requires that the benefit must be to the public or a section of the public. The appropriateness of the beneficiaries to the aims of this Trust are assessed by the application process and in cases needing additional attention, through enquiries raised by the Secretary or Trustees. The Trustees are conscious of the need to ensure, so far as they can, that a section of the public benefiting is not unreasonably restricted. In appropriate cases the examination of accounts and the beneficiaries' approach to finance, enable the Trustees to assess adequately for their purposes any questions that may arise over restrictions flowing from the charging of fees by beneficiary charities. The same analysis enables the Trustees to assess the issue of potential exclusion of those in poverty. Private benefit is unlikely to be an issue in the grant making activities of this Trust, but the Trustees are aware of the need to keep an eye open for this risk.

# **The DLA Piper Charitable Trust**

## **Trustees' report**

### **for the year ended 5 April 2023**

#### **(E) Public benefit (continued)**

This report already contains a summary of the objects of this charity, a summary of its main activities and a record of its achievements in relation to its objects by reference to grant making.

The Trustees are aware that via section 17 of the Charities Act 2011 there is an obligation to require Trustees to report on the Charity's public benefit. The above section is intended to meet that requirement. The Trustees are aware that when planning the Charity's activities they must have regard to the Commission's guidance on public benefit. They confirm that they have had such regard.

#### **(F) Financial review and principal funding sources**

Income is derived from regular donations from the profits of DLA Piper, plus the tax relief from these donations. Funds are held in an interest-bearing account. The Trust does not actively fundraise and seeks to continue its work through the careful stewardship of its income.

Total income for the year was £94,042 (2022: £33,531). A donation of £50,000 from DLA Piper LLP was received. (2022: £0) Income for the year also included £31,080 donated services (2022: £25,200) and £462 interest (2022: £19). Gift Aid of £16,250 recorded in the 2021 accounts and Gift Aid following the £50,000 is yet to be claimed.

Expenditure for the year totalled £88,002 of which £56,848 was grants (2022: £78,079 not taking into account the £500 grant which was cancelled.), £31,080 was donated services (2022: £25,200) and £74 as bank charges (2022: £110), resulting in a net increase in funds of £6,040 increase (2022: £69,858 decrease).

#### **(G) Reserves**

Reserves are considered to be unrestricted and the position is discussed at each Trustees' meeting. The Trustees aim to keep reserves at a level not less than 50% of average annual income in order to meet any exceptional calls for immediate charitable funding.

The balance held as unrestricted funds at 5 April 2023 was £77,769 (2022: £71,729).

#### **(H) Going concern**

The Trust has significant reserves and the Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

# **The DLA Piper Charitable Trust**

## **Trustees' report for the year ended 5 April 2023**

### **(I) Plans for future periods**

The Trustees plan to continue the existing objectives and pattern of grant making with the aim and objective of reaching worthy causes and other charities for which a grant from the Trust can make all the difference between an activity or event taking place or failing to do so.

### **(J) Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

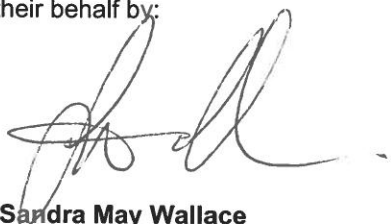
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; 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 keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Trustees' report on pages 1 to 6 was approved by the Trustees on 22 January 2024 and signed on their behalf by:



**Ms Sandra May Wallace**  
Trustee



# **The DLA Piper Charitable Trust**

## **Independent examiner's report to the Trustees of The DLA Piper Charitable Trust**

I report to the trustees on my examination of the accounts of The DLA Piper Charitable Trust ("the Trust") for the year ended 5th April 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes 1 to 8.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 work, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Jeremy Black (Senior Statutory Auditor)**

for and on behalf of Deloitte LLP

London, United Kingdom

January 2024

# The DLA Piper Charitable Trust

## Statement of Financial Activities for the year ended 5 April 2023

	Note	2023	2022
		£	£
<b>Income from:</b>			
Donations		50,000	10,000
Donated services		31,080	25,200
Tax relief (gift aid)		12,500	(1,688)
Interest income		462	19
<b>Total</b>		<b>94,042</b>	<b>33,531</b>
<b>Expenditure on:</b>			
Charitable activities	4	87,928	103,279
Other expenditure – bank charges		74	110
<b>Total</b>		<b>88,002</b>	<b>103,389</b>
<b>Net movement in funds</b>		<b>6,040</b>	<b>(69,858)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		71,729	141,587
<b>Total funds carried forward</b>		<b>77,769</b>	<b>71,729</b>

All of the above items are in respect of continuing operations. All fund balances and movements are considered to be unrestricted.

There is no difference between the net income shown above and their historical cost equivalent.

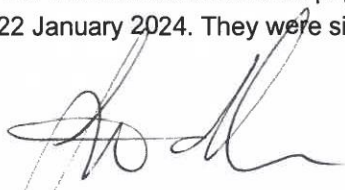
All gains and losses recognised in the year are included in the Statement of Financial Activities.

# The DLA Piper Charitable Trust

## Balance Sheet as at 5 April 2023

	2023	2022
	£	£
<b>Current assets</b>		
Cash at bank and in hand	49,019	55,479
Gift Aid debtor	28,750	16,250
<b>Net assets</b>	<b>77,769</b>	<b>71,729</b>
<b>The funds of the Charity</b>		
Unrestricted funds	77,769	71,729
<b>Total Charity funds</b>	<b>77,769</b>	<b>71,729</b>

The financial statements on pages 8 to 14 were approved by the Trustees and authorised for issue on 22 January 2024. They were signed on their behalf by:



**Ms Sandra May Wallace**  
Trustee

## The DLA Piper Charitable Trust

### The DLA Piper Charitable Trust Statement of Cash Flows for the year ended 5 April 2023

	Note	2023 £	2022
<b>Cash flows from operating activities</b>			
<b>Net cash inflow/(outflow) from operating activities</b>	<b>5</b>	<b>(6,922)</b>	<b>(54,877)</b>
<b>Cash flows from investing activities</b>			
Interest received		<b>462</b>	19
<b>Net cash inflow from investing activities</b>		<b>462</b>	19
<b>Net increase/(decrease) in cash at bank and in hand</b>		<b>(6,460)</b>	<b>(54,858)</b>
Cash at bank and in hand at the beginning of the year		<b>55,479</b>	110,337
<b>Cash at bank and in hand at the end of the year</b>		<b>49,019</b>	<b>55,479</b>



# The DLA Piper Charitable Trust

## Notes to the financial statements for the year ended 5 April 2023

### 1 General information

The DLA Piper Charitable Trust is a registered charity in England and Wales.  
Charity registration number: 327280  
Registered address: DLA Piper UK LLP, 1 St Paul's Place, Sheffield, S1 2JX.

### 2 Principal accounting policies

#### (A) Basis of preparation and going concern

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (Charities' SORP 2019) and the Charities Act 2011. A summary of the principal accounting policies, which have been applied consistently, are set out below.

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

The financial statements are prepared on the going concern basis and under the historical cost convention. The Trust has significant reserves and the Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. A more detailed explanation of the Trustees' assessment of going concern can be found in section (I) **Plans for future periods** of the Trustees' report.

#### (B) Income

Donations are recognised as income when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Please see section F on page 5.

Gift aid income is accounted for on the accruals basis.

Gift Aid of £16,250 recorded in the 2021 accounts and Gift Aid of £12,500 for 2023 is yet to be claimed.

Interest on deposit accounts is credited when received.

#### (C) Donated services and support costs

Donated services have been recognised as income on the basis of the amount the Charity would have been willing to pay to obtain services of equivalent economic benefit on the open market; a corresponding amount for support costs has been recognised under charitable activities within expenditure.

#### (D) Expenditure

Expenditure is accounted for on an accruals basis once an offer has been conveyed to the recipient.

# **The DLA Piper Charitable Trust**

## **Notes to the financial statements for the year ended 5 April 2023**

### **2 Principal accounting policies (continued)**

#### **(E) Cash at bank and in hand**

Cash at bank and in hand includes cash held in a current account and an interest bearing account.

#### **(F) Recognition of liabilities**

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.

Grants payable are accounted for in full as liabilities of the Trust when approved by the Trustees and accepted by the beneficiaries.

#### **(G) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

#### **(H) Critical accounting judgements and key sources of estimation uncertainty**

The trustees do not consider there are any critical judgements or sources of estimation uncertainty that would have a material impact on these financial statements, and as such, none have been disclosed.

### **3 Support costs - administration and governance costs**

The Trust had no employees in the current or prior year.

None of the Trustees received any remuneration or reimbursement for expenses during the current or prior year.

Donated services totalling £31,080 (2022: £25,200) have been recognised in the year relating to the professional services of Wrigleys Solicitors LLP which have been provided free of charge by DLA Piper UK LLP.

Administration services (including independent examiner's fees) are provided free of charge from DLA Piper UK LLP. The Trustees consider it is not practicable to make an accurate estimate of the value of these services.

# The DLA Piper Charitable Trust

## Notes to the financial statements for the year ended 5 April 2023

### 4 Charitable activities

	2023		2022	
	Number of Donations	£	Number of Donations	£
<b>Donations to institutions:</b>				
Leeds Cares (Leeds Children's Hospital)		-	1	5,000
Midlands Air Ambulance	1	5,000	1	5,000
Morley and District Lions Club	1	3,500	1	3,000
Movember Europe	1	3,500	1	3,500
Mail Force Charity CIO		-	1	3,500
Breast Cancer Now		-	1	3,500
Landaid Charitable Trust	1	1,076	1	2,200
Weston Park Cancer Charity		-	1	2,217
The Childhood Trust		-	1	5,000
Simon Community School		-	1	5,000
Roundabout Homeless Charity		-	1	5,000
UNCHR		-	1	25,000
Zarach		-	1	1,640
Cavendish Cancer Care	1	3,500		
Leeds Hospital Charity	1	3,500		
Learning Partnerships	1	1,500		
Redress Trust	1	1,000		
Bluebell Wood Children's Hospital	1	5,000		
Wellbeing Scotland	1	5,000		
Refugee Council	1	5,000		
Francis House	1	5,000		
Alzheimer's Society	1	5,000		
Other donations less than £1,000	20	9,772	18	8,522
<b>Subtotal donations to institutions</b>	<b>33</b>	<b>57,348</b>	<b>31</b>	<b>78,079</b>
Less cancelled prior year donations	1	500	0	0
<b>Total donations to institutions</b>	<b>33</b>	<b>56,848</b>	<b>31</b>	<b>78,079</b>
Support costs		31,080		25,200
<b>Total charitable activities</b>		<b>87,928</b>		<b>103,279</b>

# The DLA Piper Charitable Trust

## Notes to the financial statements for the year ended 5 April 2023

### 5 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	6,040	(69,858)
Deduct interest income shown in investing activities	(462)	(19)
Decrease/increase in debtors	(12,500)	15,000
<b>Net cash inflow/outflow from operating activities</b>	<b>(6,922)</b>	<b>(54,877)</b>

### 6 Connected charities

Sandra May Wallace, Chair, is associated with one other charity, the details of which are:

- National Numeracy - Trustee

Sean Patrick Mahon, Trustee, is associated with one other charity, the details of which are:

- Boys and Girls Clubs of South Yorkshire – Director

Liam Anthony Paul Cowell, Trustee, is associated with one other charity, the details of which are:

- Prospere Learning Trust – member

Amanda Rachel Pilkington, Trustee is associated with one other charity, the details of which are:

- The Parochial Church Council for the Ecclesiastical Parish of St Mark's Broomhill Sheffield – Trustee

Consequently the four mentioned charities are connected charities.

### 7 Immediate and ultimate controlling party

The Charity is controlled by the Trustees, three of which are members of DLA Piper UK LLP, a limited liability partnership carrying on the business of solicitors, and DLA Piper International LLP, a limited liability partnership which governs the business of DLA Piper in the UK and elsewhere.

### 8 Related parties

Other than the donation from DLA Piper UK LLP (as disclosed in section G of the Trustees' report) and the provision of donated services and administration services by DLA Piper UK LLP (as disclosed in note 3), there have been no other related party transactions during the year.

A list of connected charities is disclosed within note 6.