



Partners at Gowling WLG enhance strategic planning with crystal-clear performance data



1,500+

legal professionals across
7 international offices

20+ years

of spreadsheets replaced with
real-time automation

1 day

saved per month on
key financial analysis

100%

integrated work-in-progress and
balance sheet data

2-month

rapid implementation by
Budgeting Solutions

Legal firm Gowling WLG (UK) LLP transforms budgeting and planning with near real-time insight into work-in-progress, with integrated cash flow and balance sheets.

Operating in the highly competitive legal services sector, Gowling WLG (UK) LLP faces continual pressure to strengthen and streamline its business model. By increasing administrative efficiency, the firm can devote more attention to legal excellence, and extend its reach to new markets and clients.

For the UK division of the group, internal budgeting and planning processes presented a roadblock to growth. For example, reports showing work-in-progress lacked the ability to drill down to uncover which teams and legal matters were driving results. In addition, cash-flow forecasts were based on data drawn from different sources, which often did not match the work-in-progress figures.

For Gowling WLG, work-in-progress reports show billable client hours that have not yet been invoiced — a key metric for managing capacity, forecasting cash flow, and feeding the balance sheet. However, disparate data and limited visibility significantly affected the firm's ability to drill down into this critical information for strategic decision-making.

Real-time work-in-progress insight

As Gowling WLG's partners and staff work on clients' legal matters, the system records their billable hours. At any moment, work-in-progress reports show who is working on what, alongside their fee rates. Separately, invoices are raised and assigned to each account, with the usual payment and aged debtors controls.

"In the past, we reconciled the two solutions manually in spreadsheets," comments Edd Manns, Manager of Financial Planning & Analysis "During the process we lost the ability to track back from a work-in-progress summary to the underlying legal matter. Not only was this laborious and time-consuming, but we were also unable to identify areas where we were over-serving the client, which partners and teams were flooded with work, or perhaps where legal activity was growing and we could invest more resources."

“

Our job is to think through the problem and define our objectives, but we knew that we couldn't realize them ourselves. Budgeting Solutions provides the skills to look at options, such as capacity and capability, and then designs and implements the optimal solution.

Edd Manns

Manager of Financial Planning & Analysis
Gowling WLG

”

As well as the picture that work-in-progress paints, each billable hour is also a balance-sheet item. For a law firm such as Gowling WLG, with hundreds of partners, associates, and legal executives, tracking WIP is non-trivial, and the blizzard of spreadsheets was taxing, inaccurate, and unreliable – yet the total represents a significant percentage of balance-sheet value.

After scoping out its objectives in detail, the FP&A team engaged Budgeting Solutions to design and implement a new TM1 workflow that would integrate data, automatically generate the reports, and – crucially – preserve the drill-down and connect directly to the balance sheet.

“We engaged Budgeting Solutions to provide the technical expertise that would provide texture to our ideas,” comments Edd Manns. “Our job is to think through the problem and define our objectives, but we knew that we couldn't realize them ourselves. Budgeting Solutions provides the skills to look at options, such as capacity and capability, and then designs and implements the

optimal solution — that's where the value of our partnership comes in.”

Live data within minutes

Using the existing TM1 platform, Budgeting Solutions created a work-in-progress dashboard that provides a real-time view of the legal workload and top-line figures within just a few minutes – effectively a real-time view of the legal workload. Partners can then dive deep into these figures by any dimension, including client, team, legal matter, and more, then generate additional reports to compare key criteria.

In addition, the rolled-up work-in-progress data feeds the balance sheet. Previously, incorporating work-in-progress on the balance sheet was a cumbersome manual process that involved constant reconciliation between sources. Today, the work-in-progress figures require no additional validation, and are fully integrated into balance-sheet production.

“

We engaged Budgeting Solutions to provide the technical expertise that would provide texture to our ideas.

Edd Manns

Manager of Financial Planning & Analysis
Gowling WLG

”

“

Budgeting Solutions was able to offer possible TM1 mechanisms to deliver what we wanted, showing us the capabilities and outcomes of each option.

Edd Manns
Manager of Financial Planning & Analysis
Gowling WLG

”



Creating the integrated enterprise

Cascading from these changes, the FP&A team is starting to accelerate information flow throughout the firm. For example, Gowling WLG relies on a volume, price, and salary analysis to discover how it can optimise its resources.

“Previously, the volume, price, and salary analysis took the FP&A team at least a day to complete. To build the report we extracted data from both the management accounts and from the monthly P&L, and reconciled the two to create a valid draft. Every month we’d be asked to explain why a particular adjustment caused a different outcome, and which legal matter had prompted the change,” explains Edd Manns. “Quite frankly, we got sick of being unable to find the answers, which prompted us to review the entire process, asking ourselves if we could deliver the results more efficiently.”

Working with Budgeting Solutions, Gowling WLG created a single analysis process for the volume, price, and salary report, all within TM1. Edd Manns reflects: The solution extracts data from multiple cubes – in other words, from data already captured – and delivers immediate, validated results.

“The combination of work-in-progress, balance-sheet integration, and volume, price and salary analysis has been incredibly transformative for Gowling WLG. As a growing partnership, gaining full insight into operations and opportunities has been essential for mapping out our strategy.”

Using data to fuel business growth

Naturally, the planning process includes detailed budgeting, from marketing and capital expenses through to P&L expectations and cashflow forecasts. As the firm added detail to its expansion strategy, focusing on international offices, the FP&A team was under pressure to respond to requests, often for comparisons of several options.

“Based on their experience, Budgeting Solutions was able to offer possible TM1 mechanisms to deliver what we wanted, showing us the capabilities and outcomes of each option,” says Edd Manns. “Budgeting Solutions gave us the structure and thought process that enabled us to put our ideas into practice, and then design and deliver the solution to a very tight two-month timescale.”

Looking back at the journey, Edd Manns picks out some key moments: “Collectively, Gowling WLG and Budgeting Solutions have designed and deployed highly effective solutions rapidly and efficiently. Honestly, our CEO’s and FD’s faces lit up when we showed how we had linked the cash flow and balance sheet all the way through, including work-in-progress. Something like 20 years of working with spreadsheets are now firmly in the dustbin of history!”

Progress at Gowling WLG never stands still. Already, the FP&A team is working with Budgeting Solutions on a possible move of the TM1 engine to the cloud, which may suit

the internationalising of the firm’s activities. With the near-limitless compute capacity offered by the cloud platform, Gowling WLG is actively considering how it can develop its strategic analysis capabilities, and uncover more ways to extend and enhance its global legal services.

“

Budgeting Solutions gave us the structure and thought process that enabled us to put our ideas into practice, and then design and deliver the solution to a very tight two-month timescale.

Edd Manns
Manager of Financial Planning & Analysis
Gowling WLG

”

About Gowling WLG

With more than 1,500 legal professionals, offices in Canada, China, Germany, France, Monaco, Singapore, and the UK, Gowling WLG is one of the largest, fastest-growing international legal firms. Gowling WLG (Canada) LLP and Gowling WLG (UK) LLP are members of Gowling WLG International Limited, a company limited by guarantee registered in England.



Budgeting Solutions

Since 2005, Budgeting Solutions has delivered over 250 tailored business analytics solutions across various industries, empowering organisations to plan effectively and analyze results with confidence. By collaborating closely with your team and understanding your unique challenges, we leverage IBM Cognos performance management and analytics tools—proven to be reliable and transformative—to create customised solutions that simplify processes and deliver actionable insights. Our approach prioritises listening, problem-solving, and long-term partnership, earning a 98% customer retention rate and a reputation for transforming planning and reporting functions with dynamic results.

Connect with us:



www.budgetingsolutions.co.uk