

**Company Registration No. 03313975**  
**Registered Charity:-**  
**England and Wales No. 1061685**  
**Scotland No. SCO39335**

**LawCare Limited**  
**- a company limited by guarantee**

**Report and Financial Statements**  
**Year Ended**

**31<sup>st</sup> December 2021**

# **LAWCARE LIMITED**

## **Annual report and financial statements for the year ended 31 December 2021**

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# **LAWCARE LIMITED**

## **Statutory information for the year ended 31 December 2021**

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### **Trustees**

Andrew Caplen, Chairman (appointed Chairman 8 July 2020)  
John Guerin  
Claire Joseph (appointed 1 January 2021)  
Kayleigh Leonie  
Iain Mackie (resigned December 31 2021)  
Alexandra Marks  
Ryan McCuaig (appointed 1 January 2021)  
Heather McKendrick (appointed 1 January 2021)  
Paul Nevin  
Lucinda Soon (appointed 1 January 2021)  
Bronwen Still  
Helen Whiteman Treasurer (appointed Treasurer April 20 2021)

### **Chief Executive**

Elizabeth Rimmer

### **Registered office**

One Bartholomew Close, Barts Square, London, EC1A 7BL

### **Company number**

03313975

### **Charity number**

England and Wales: 1061685    Scotland: SCO39335

### **Bankers**

Barclays Bank Plc, London Corporate Banking, 54 Lombard Street, EC3V 9EX

### **Independent Examiner**

Neil Finlayson FCA, Moore Kingston Smith LLP, Chartered Accountants, Devonshire House, 60 Goswell Road, London EC1M 7AD

## **LAWCARE LIMITED**

### **Report of the Trustees for the year ended 31 December 2021**

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The Trustees present their report and unaudited financial statements for the year ended 31<sup>st</sup> December 2021 which were approved by the Board.

#### **Governing document**

The main documents governing the conduct of the charity's activities are its Memorandum and Articles of Association. The charity was incorporated as a company in England and Wales on 6 February 1997, and is limited by guarantee. The Articles of Association were revised in 2018; new Articles of Association were filed with the Charity Commission and Companies House on 30 July 2018.

#### **Recruitment and Training of Trustees**

The Trustees are empowered to appoint new Trustees to keep their number to no less than ten. No outside person or body has Trustee nomination rights. Once appointed, Trustees are given an induction manual by the Chief Executive which contains training in aspects of the governance, operation and management of the charity. This manual is updated as required with new and relevant materials. As the need is identified, Trustees receive training, either as a Board or individually.

#### **Management Structures**

The strategy and overall policy for the charity is laid down by the Board of Trustees. In November 2020 the Board approved the plan and budget for the Charity for 2021. Responsibility for the day-to-day operation of the charity lies with the Chief Executive, Elizabeth Rimmer. She is assisted in this by a small team.

#### **Risk Management**

The major risks, to which the charity is exposed, as identified by the Trustees, are reviewed quarterly at Board meetings and systems or procedures have been established to manage those risks. The charity maintains a risk register which is reviewed by the Trustees quarterly. The financial performance and the resulting financial situation of the charity are reviewed at every quarterly meeting of the Board of Trustees as well as being examined in greater detail, where appropriate, by the Chief Executive and Treasurer. Helen Whiteman a Trustee was appointed as Treasurer on April 20 2021 to provide support to the Chief Executive and increased oversight of LawCare's finances. As required, independent examinations are also conducted. All staff receive training in risk assessment and the charity's procedures reflect best practice tailored to local circumstances. Health and Safety and risk management policies are reviewed by the Board when necessary and at least once every year. The Trustees are satisfied that the systems in place manage the exposure to major risk.

#### **Objectives and activities**

The objectives of the charity, as set out in the Memorandum and Articles of Association, are:

- a) the relief of mental and physical illness resulting from alcohol or drug addiction or other forms of dependence associated with addictive or compulsive behaviour or stress or depression amongst members of the legal profession;
- b) to educate the public and in particular members of the legal profession and those connected with it in the causes and consequences of alcohol and drug addiction and other forms of dependence; and
- c) to educate members of the legal profession and their staff as to the recognition and management of stress.

## LAWCARE LIMITED

### Report of the Trustees for the year ended 31 December 2021 (*Continued*)

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#### Achievements & Performance

The charity provides a public benefit by assisting persons engaged in legal work, their families and their staff by the following means:-

- (i) A free and confidential helpline, confidential email and webchat service which operates Monday to Friday 0900-1730, where LawCare staff and trained volunteers (27) will talk through issues with contacts and assist them in reaching solutions for their problems. There were 831 contacts in 2021.
- (ii) Where appropriate, the contact may be put in touch with a LawCare peer supporter, a lawyer who has experience (either personal or through family, friends or colleagues) of the types of issues that LawCare deals with i.e. stress, depression, workplace bullying, disciplinary issues, alcohol and/or substance abuse. That supporter will befriend the caller and offer on-going support. LawCare had 92 peer supporters and assigned 64 contacts for support this year.
- (iii) LawCare provided financial support for 14 people to access counselling.
- (iv) LawCare provides talks and training about mental wellbeing and why this matters to special interest groups such as firms, chambers, local law societies, professional bodies, law schools, and regularly attends legal conferences to promote the work of the charity. In 2021 LawCare spoke at 77 such events and provided training to 87 organisations.
- (v) LawCare provides information resources on a range of relevant issues such as sleep, depression, alcohol and bullying available in digital formats and resources for legal workplaces on how to support mental wellbeing and create a positive working culture.
- (vi) The Charity has a website [www.lawcare.org.uk](http://www.lawcare.org.uk) providing information, topical blogs, news and events and details of the support available from LawCare.
- (vii) LawCare uses social media, Twitter, Facebook and LinkedIn to raise its profile and engage with the legal community. It has 6,106 Twitter followers, 1,245 Facebook followers and 3,078 LinkedIn followers.
- (viii) LawCare produces a podcast 'The Legal Mind' which had 2,533 downloads in the year.

Full details of LawCare's impact can be seen at <https://www.lawcare.org.uk/about-us/our-impact/impact-report/>

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" and the items listed above shows how the charity benefits members of the public.

#### Review of developments, activities and achievements

LawCare works to raise awareness and engagement about mental wellbeing in the legal community in England, Wales, Scotland, the Isle of Man, Northern Ireland, Jersey and Guernsey, with a range of partners across legal education, training and practice

The charity commenced in 1997, dealing solely with Solicitors in England and Wales. Its work was extended to members of the Law Society of Scotland in 1998; to Barristers in England and Wales in February 2001; to the Chartered Institute of Legal Executives (CILEX) and the Judiciary in England and Wales in January 2003; and to the Law Society of Northern Ireland in May 2005. In 2008 the Faculty of Advocates in Scotland, and the Law Society of the Isle of Man also extended LawCare's services to their members. In 2009, the Bar Council in Northern Ireland, and the Institute of Paralegals (IOP) in England and Wales, made the LawCare services available to their members. In 2011, Judges in Scotland also came on board. In January 2013, the Costs Lawyers Standard Board made LawCare's support available to its members. In 2015 the Institute of Trade Mark Attorneys, Chartered Institute of Patent Agents and The Law Society of Jersey, extended LawCare's support to its members. In 2019 the Notaries Society, Council of Licensed Conveyancers and the Law Officers of the Crown Guernsey came on board. It was mutually agreed that LawCare would withdraw its support from the Law Society of Ireland as of December 31 2020.

## **LAWCARE LIMITED**

### **Report of the Trustees for the year ended 31 December 2021 (*Continued*)**

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LawCare launched a new website in the year and overall saw an increase of 18% in visits.

A significant development this year was the launch of LawCare's Life in the Law report, an academic study into the culture and practice of law and how this impacts mental wellbeing. The key findings indicate that legal professionals are under strain, working practices in law undermine mental wellbeing and that legal professionals are a significant risk of burnout. The report and its recommendations will inform LawCare's strategy for the next three years. The full report is available on LawCare's website. The closer working partnership with Solicitor's charity (formerly known as The Solicitors Benevolent Association) has continued and their generous support enabled us to produce our Life in the Law report.

The most common issue contacts reported to our support services was workplace stress, at 37%, followed by anxiety (13%), depression (10%) and workplace bullying (8%).

69% of contacts were female and 37% of contacts were aged 21-30.

The professional breakdown was as follows:

- Solicitors 58%
- Trainee Solicitors 11%
- Barristers 7%
- Paralegals 6%
- Chartered Legal Executive 2.5%

### **Results for the year and review of financial position**

The results for the year are set out in the statement of financial activities on pages 9 and 10.

The financial statements comply with the requirements of the FRS 102 Charities SORP and with the requirements of the Memorandum and Articles of Association of the charity.

The charity's funding during 2021 was provided by the Law Society of England and Wales; the Solicitors Charity the Bar Council of England and Wales; CILEX; the Department of Justice; the IOP (Institute of Paralegals); the Costs Lawyers Standards Board; the Law Society of Northern Ireland; the Bar Council of Northern Ireland; the Law Society of Scotland; the Faculty of Advocates; the Scottish Court Services; the Isle of Man Law Society, the Institute of Trade Mark Attorneys, the Chartered Institute of Patent Agents, the Law Society of Jersey, the Notaries Society, The Council of Licensed Conveyancers and The Officers of the Crown Guernsey. In total, £410,323 was received as donations by these bodies and from individuals and groups. £11 of investment income was received. Total resources expended in 2021 were £379,265.

Though some of the Directors / Trustees have relationships with some of our funders (for more information, see note 10), none of the funding bodies exercises any control over the way that the charity is run. The charity is grateful to all of its funders for enabling it to carry on its valuable work.

## **LAWCARE LIMITED**

### **Report of the Trustees for the year ended 31 December 2021 (*Continued*)**

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#### **Investment powers**

The Memorandum and Articles of Association of the charity permit wide powers of investment of monies of the charity not immediately required for its purposes. However, the charity is prohibited from undertaking any permanent trading activities in raising funds to meet the objects of the charity.

#### **Reserves Policy**

The reserves policy is, as far as is prudently possible, to commit all the funds that are raised by the charity in the year in which they are received, having regard to the need for funds to cover a normal level of working capital. The Trustees have agreed that LawCare should carry between six and nine months running costs in reserve to cover outstanding debts and commitments, and wind-up costs, were the charity to wind up. At the year end, free reserves stand at £191,518 which is six months running costs based on 2022 expenditure.

#### **Review of future developments**

The Trustees have considered the impact of Covid-19 on the future of the charity but do not believe there will be a significant impact on its mission or funding. The charity will, therefore, continue to provide its existing services. Efforts will be concentrated on increasing the range and efficacy of the services offered, and extending the knowledge of, and services provided to, the groups which are presently served. A strategic review took place in October 2020 which has identified two key areas for development for the period 2022-24:

- Developing accessible support services
- Improving the working culture in law

#### **Support and assistance**

The charity could not do its work without the commitment of its volunteers, who give of their time and energy to help others going through a difficult time. Their dedication is admirable and thanks are offered to them all for everything that they do, and for always being prepared to go that extra mile for those they help. The Trustees are also grateful to Moore Kingston Smith for their assistance in acting as LawCare's Independent Examiners and to BDB Pitmans for their assistance in acting as LawCare's solicitors. The Trustees are also grateful to Macfarlanes who provide rooms at their premises for LawCare meetings.

## **LAWCARE LIMITED**

### **Report of the Trustees for the year ended 31 December 2021 (*Continued*)**

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#### **Trustees (directors)**

The following acted as Directors of the company, and thereby as Trustees of the charity throughout the year and up to the date of signing this audit report:

Andrew Caplen, Chairman (appointed Chairman 8 July 2020)  
John Guerin  
Claire Joseph (appointed 1 January 2021)  
Kayleigh Leonie  
Iain Mackie (resigned December 31 2021 )  
Alexandra Marks  
Ryan McCuaig (appointed 1 January 2021)  
Heather McKendrick (appointed 1 January 2021)  
Paul Nevin  
Lucinda Soon (appointed 1 January 2021)  
Bronwen Still  
Helen Whiteman, Treasurer (appointed Treasurer April 20 2021)

No Trustee has any interests or had any interests during the year in the assets of the charity. No Trustee received any emoluments during the year.

#### **Method of election of Trustees**

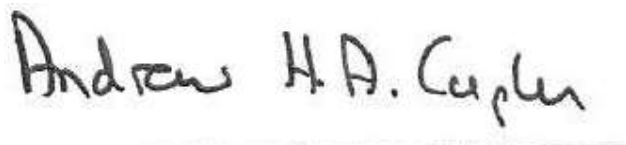
New Trustees are appointed by the current Trustees at Board meetings of the charity and become directors of the company. A majority of three quarters of the Trustees present at board meetings is needed to appoint a new Trustee.

#### **Rotation of Trustees**

Two Trustees have to stand down each year and be replaced. In the absence of other candidates, resigning Trustees may be re-elected.

This Trustees' report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board



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**Andrew Caplen**  
**Director / Chairman of the Board of Trustees**  
**Date: July 19 2022**



## **LAWCARE LIMITED**

### **Statement of Trustees' responsibilities**

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The Trustees (who are also directors of LawCare Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires Trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **LAWCARE LIMITED**

### **Independent Examiner's report to the Trustees of LawCare Limited**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

*Moore Kingston Smith LLP*

**Neil Finlayson FCA**  
**Independent Examiner**  
**For and on behalf of Moore Kingston Smith LLP**

Devonshire House  
60 Goswell Road  
London EC1M 7AD

Date: 19 August 2022

**LAWCARE LIMITED****Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2021**

		<b>2021</b>	<b>2020</b>
	<b>Notes</b>	<b>Total £</b>	<b>Total £</b>
<b>Income</b>			
<b>Incoming resources from generated funds:</b>			
<i>Voluntary income:</i>			
Donation from the Law Society (E&W)		130,000	130,000
Donation from the Bar Council (E&W)		7,500	15,000
Donation from the Ministry of Justice		3,822	3,822
Donation from CILEX		13,000	13,000
Donation from the Law Society of Scotland		11,700	14,625
Donation from the Faculty of Advocates		862	862
Donation from the Bar Council of N Ireland		1,200	1,200
Donation from the Law Society of N Ireland		5,000	5,000
Donation from the Isle of Man Law Society		500	500
Donation from the Law Society of Ireland		-	25,120
Donation from the Scottish Court Service		2,400	2,400
Donation from CLBS		700	700
Donation from The Solicitor's Charity (formerly SBA)		110,000	84,500
Donation from Law Society of Jersey		700	700
Donation from CIPA		4,000	4,000
Donation from Institute of Paralegals		500	700
Donation from CITMA		2,514	2,514
Donation from the Notaries Society		1,380	1,434
Donation from Law Officers of the Crown Guernsey		500	-
Donation from CLC		5,700	-
Other donations		103,334	18,321
<i>Activities for generating funds</i>			
Investment income		11	386
Sponsorship		5,000	0
<b>Total incoming resources</b>		<b>410,323</b>	<b>324,784</b>
<b>Expenditure</b>			
<b>Charitable activities</b>		<b>359,717</b>	<b>362,371</b>
<b>Total resources expended</b>	<b>3</b>	<b>359,717</b>	<b>362,371</b>

**LAWCARE LIMITED****Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2021**

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		<b>2021</b>	<b>2020</b>
	<b>Notes</b>	<b>Total £</b>	<b>Total £</b>
Net movement in funds	2	<b>50,606</b>	<b>(37,587)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		140,912	178,499
Total funds carried forward		191,518	140,912

All incoming resources and resources expended derive from continuing activities. There are no recognised gains or losses other than as stated above. Accordingly, no statement of total recognised gains and losses is presented.

All funds are unrestricted.

## LAWCARE LIMITED

### Balance sheet at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	5	23,985	5,916
Tangible assets	6	4,994	5,643
		<u>28,979</u>	<u>11,559</u>
<b>Current assets</b>			
Other debtors		-	149
Cash at bank and in hand		187,151	139,424
		<u>187,151</u>	<u>139,573</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(24,612)</u>	<u>(10,220)</u>
<b>Net current assets</b>		<u>162,539</u>	<u>129,353</u>
<b>Total assets less current liabilities</b>		<u>191,518</u>	<u>140,912</u>
<b>Funds</b>			
Unrestricted fund		191,518	140,912
		<u>191,518</u>	<u>140,912</u>

**Company registration number: 03313975**

The notes on pages 12 to 18 form part of these financial statements.

The Directors state

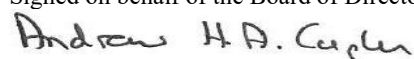
- (a) For the year ended 31 December 2021, the charitable company was entitled to exemption under Section 477 of the Companies Act 2006.
- (b) No notice from Trustees requiring an audit has been deposited under Section 476 of the Companies Act 2006.
- (c) The directors acknowledge their responsibilities for:-
  - (i) ensuring that the charitable company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
  - (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year, and of its income and expenditure for the financial year, in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised for issue by the Board of Directors on July 19 2022.

Signed on behalf of the Board of Directors.



**Andrew Caplen**  
**Director / Chairman of the Board of Trustees**

## **LAWCARE LIMITED**

### **Notes forming part of the financial statements for the year ended 31 December 2021**

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#### **1 Accounting policies**

The accounting policies adopted, which have been applied consistently throughout the current and preceding period, are described below.

##### **Accounting convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. LawCare Limited meets the definition of a public benefit entity under FRS 102 and is incorporated in England and Wales. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the charity's forecasts and projections and have taken account of pressures on donation and investment income. After making enquiries the Trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The Covid-19 pandemic has also been considered by the Trustees when considering the going concern basis but it is believed that this has not had a significant effect on LawCare.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts are rounded to the nearest pound.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

##### **Incoming resources**

All income is included when the charity has entitlement to the income, there is a probability of receipt and the amount can be measured. All incoming resources in the year are recognised in the statement of financial activities. Donations are credited to the charity on a cash received basis. Interest income is included on a receivable basis.

## **LAWCARE LIMITED**

### **Notes forming part of the financial statements for the year ended 31 December 2021(Continued)**

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#### **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. It is originally allocated between charitable activities and governance costs.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity. In 2021, these amounted to: Salaries £37,178 (2020 – £37,987) Independent Examination Fee £3,230 (2020– £2,990); and other costs £24,575 (2020 – £16,524).

All income and expenditure accounts are allocated between the expenditure categories of the SOFA (Statements of Financial Activities) on a basis designed to reflect the use of the resource.

#### **Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

With the exceptions of prepayments, all other debtor and creditor balances are considered to be basic financial instruments under FRS 102. See the face of the balance sheet and note 7 for the debtor and creditor balances.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts.

## **LAWCARE LIMITED**

### **Notes forming part of the financial statements for the year ended 31 December 2021 (*Continued*)**

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#### **Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The most significant estimates and assumptions which affect the carrying amount of assets and liabilities in the accounts relate to:

**Useful Economic Lives:** The annual depreciation charge for fixtures, fittings and equipment is sensitive to change in the estimated useful economic lives and residual value of assets. These are reassessed annually and amended where necessary to reflect current circumstances. The same is also true for intangible assets and amortisation.

#### **Depreciation of fixed assets**

Costs of repairs and maintenance are charged in the statement of financial activities in the year in which they are incurred.

Fixed assets are stated at cost, net of depreciation and any provision for impairment.

Depreciation is charged on fixtures, fittings and equipment at an annual rate of 25% of written down value.

#### **Intangible assets**

Intangible fixed assets comprise the website costs. Intangible fixed assets are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised so as to write off the cost or valuation of the assets less their residual values over their useful lives. The website is amortised at an annual rate of 25% of written down value.



**LAWCARE LIMITED****Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)****2 Net movement in funds**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Operating surplus is stated after charging:		
Depreciation	1,665	1,881
Amortisation	1,479	1,972
	<u>          </u>	<u>          </u>

**3 Total Resources Expended**

<b>2021</b>	<b>Governance Costs £</b>	<b>Charitable Activities £</b>	<b>Total £</b>
General office and finance	24,575	49,267	73,842
Communications	-	61,253	61,253
Staff costs and Consultancy	37,178	174,498	211,676
Depreciation and amortisation	-	9,660	9,660
Bank charges	-	56	56
Independent Examination fee	3,230	-	3,230
Total	<u>64,983</u>	<u>294,734</u>	<u>359,717</u>
Re-apportionment of Governance costs	(64,983)	64,983	-
Total Resources Expended	<u>          </u>	<u>359,717</u>	<u>359,717</u>

**LAWCARE LIMITED****Notes forming part of the financial statements for the year ended 31 December 2021 (Continued)**

<b>2020</b>	<b>Governance Costs £</b>	<b>Charitable Activities £</b>	<b>Total £</b>
General office and finance	16,524	47,952	64,476
Communications	-	55,207	55,207
Staff costs and Consultancy	37,987	197,601	235,588
Depreciation and amortisation	-	3,853	3,853
Bank charges	-	257	257
Independent Examination	2,990	-	2,990
Total	57,501	304,870	362,371
Re-apportionment of Governance Costs	(57,501)	57,501	-
Total Resources Expended	-	362,371	362,371

**4 Trustees and employees****Average number of persons employed:**

Administration

<b>2021 No.</b>	<b>2020 No.</b>
7	7
<b>£</b>	<b>£</b>

**Employee costs during the year:**

Wages and salaries	219,070	247,109
Social security costs	22,765	26,510
Pension contributions	7,467	8,033
	<b>249,302</b>	<b>281,652</b>

**Employees**

The Charity considers its key management personnel comprise the Trustees and the Chief Executive Officer. The total employment benefits including employer pension contributions of the key management personnel were £72,077 in 2021 (2020: £70,671).

1 employee was paid more than £60,000 during 2021 (2020 – 1).

**Trustees' emoluments**

Four Trustees received reimbursement of expenses to the amount of £869 (2020– three Trustees received £238).

No Trustee received any emoluments during the year (2020 - £nil).

**LAWCARE LIMITED****Notes forming part of the financial statements for the year ended 31 December 2021 (Continued)****5 Intangible fixed assets**  
**Cost**

	<b>Website</b>
	<b>£</b>
As at 1 January 2021	29,544
Additions in the year	<u>26,064</u>
	55,608
31 December 2021	

**Accumulated amortisation**

At 1 January 2021	23,628
Charge for the year	<u>7,995</u>

At 31 December 2021	<u>31,623</u>
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**Net book value**

At 31 December 2021	<u>23,985</u>
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At 31 December 2020	<u>5,916</u>
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**6 Tangible fixed assets****Fixtures,  
Fittings and  
Equipment**  
**£****Cost**

At 1 January 2021	28,555
Additions in the year	<u>1,016</u>

At 31 December 2021	<u>29,571</u>
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**Accumulated depreciation**

At 1 January 2021	22,912
Charge for the year	<u>1,665</u>

At 31 December 2021	<u>24,577</u>
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**Net book value**

At 31 December 2021	<u>4,994</u>
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At 31 December 2020	<u>5,643</u>
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## LAWCARE LIMITED

### Notes forming part of the financial statements for the year ended 31 December 2021 *(Continued)*

#### 7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Tax and social security	12,711	5,535
Accrued Expenses	2,990	2,760
Other creditors	8,911	1,925
	<u>24,612</u>	<u>10,220</u>

Included within other creditors above is an amount of £2,407 relating to a pension creditor (2020: £1,813).

#### 8 Capital commitments

The charity has no capital commitments at the end of the year (2020 - nil).

#### 9 Restricted funds

No restricted income or expenditure was incurred in 2021 (2020 - nil).

#### 10 Related party transactions

The charity is not controlled by any of its funders. For details of the amounts donated, see SOFA (Statement of Financial Activities) on page 9.

Bronwen Still was a member of staff of the Solicitors Regulation Authority in England and Wales until mid 2010; Andrew Caplen is a past president of the Law Society of England and Wales. John Guerin is a past president of the Law Society of Northern Ireland. Kayleigh Leonie is currently a member of the Law Society of England and Wales' employment law committee. Heather McKendrick is an employee of the Law Society of Scotland.

#### 11 Taxation

LawCare Limited, as a registered charity, is exempt from taxation on its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.