

# LEGACARE (UK) LIMITED

England & Wales - Charity number 1140040

## Details

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**Other names** LEGACARE

**Status** Registered

**Legal form** Charitable company

**Company number** [07287062](#)

**Registered** 2011-01-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Legacare UK Limited  
Suites 12 Dudley Court  
Manor Walks  
Cramlington  
NE23 6QW

**Phone** 01670700720

**Email** [enquiries@legacare.org](mailto:enquiries@legacare.org)

**Website** [www.legacare.org](http://www.legacare.org)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING TO RELIEVE THE PHYSICAL AND MENTAL HEALTH OF PEOPLE DIAGNOSED WITH TERMINAL OR LIFE LIMITING OR LIFE THREATENING ILLNESSES (AND THEIR FAMILIES AND CARERS) THROUGH THE PROVISION OF LEGAL ADVICE AND PRACTICAL SUPPORT

**Activities:** Legacare provides free legal advice and continued support to vulnerable people affected by life limiting/life threatening illness. We aim to remove stress and anxiety and provide peace of mind by delivering a professional service, sensitively, confidentially and quickly to people who would not be able to access such help because of financial/social constraints/isolation.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Darlington
- Durham
- Gateshead
- Hartlepool
- Middlesbrough
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Stockton-on-tees

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-11-30	£211,572	£203,203	-	-
2023-11-30	£168,111	£187,496	-	-
2022-11-30	£218,008	£215,729	-	-
2021-11-30	£116,165	£172,845	-	-
2020-11-30	£248,363	£187,342	-	-

## Trustees

Name	Role	Appointed
Colleen Arnold		2019-10-28
DAVID REES		
ROBERT HETHERINGTON		2016-04-01
SACHA FINKLE		2020-01-25
Steve Casey		2019-10-28

**LEGACARE (UK) LIMITED**

England & Wales - Charity number 1140040

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# Accounts

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Charity Registration No. 1140040

Company Registration No: 07287062 (England and Wales)

LEGACARE (UK) LIMITED  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2024

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# LEGACARE (UK) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	D Rees R Hetherington S Casey C Arnold
<b>Charity number</b>	1140040
<b>Principal address</b>	Suite 12 Manor Walks Shopping Centre Cramlington Northumberland NE236QW
<b>Independent examiner</b>	Lawson 2020 Ltd Chartered Accountants Hillheads Poultry Farm Backworth Lane Newcastle Upon Tyne NE27 0BQ
<b>Bankers</b>	HSBC 189 High Street Gosforth Newcastle Upon Tyne Tyne and Wear NE31HE

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# LEGACARE (UK) LIMITED

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The trustees present their report and financial statements for the year ending 30 November 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

**Purpose and Aims**

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- Relieve the physical and mental health of people diagnosed with terminal or life threatening illnesses (and their families and carers) through the provision of legal advice and practical support.

The aims of our charity are to :

- Reduce the levels of stress and anxiety of people affected by life threatening illness.
- To provide as much free legal help and continued support to patients and carers who would not otherwise have access to it because of social or financial exclusion.
- To improve quality of life for patients
- To assist in the provision of dignity at time of death
- To provide legal advice and support for family and carers when their loved ones have died.

**Ensuring our work delivers our aims**

We review our aims, objectives, and activities each year. We look at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of our activities and the benefits they have brought to those groups of people we are set up to help.

**The focus of our work**

Our main objective is to relieve the physical and mental health of people diagnosed with terminal or life-threatening illnesses. The strategies we use to meet these objectives include:

- Providing a range of legal services including advice and support on employment issues, debt, housing and mortgage problems, insurance claims, children, and family issues, drafting wills, lasting powers of attorney and working alongside our local NHS partners to assist them with advance care planning.
- Providing an emergency service for urgent referrals for patients coming to the end of life by attending upon them at home, in hospice or hospital.
- Providing out of office support for patients and health professionals.
- Training and Education for health professionals on the importance of a collaborative approach to patient care.
- Working in partnership with NHS Trusts, Acute Trusts, Primary Care, Hospices and other charities, patients, families, carers, and health professionals to raise awareness of the importance of servicing the unmet legal needs of patients to continue to improve deliverance of totally integrated services.

We continue to strive to make a difference to the lives of many North East people who have a life threatening diagnosis. We are delighted to report that between 1<sup>st</sup> December 2023 and 30<sup>th</sup> November 2024, we were able to assist 504 people affected by life threatening/terminal illness:

- ✓ 296 of the above were female and 208 were male.
- ✓ We adopt a RAG system. Red = hours to short days to live; Amber = Days to six months, and Green = anybody with a life expectancy of more than six months. We had 48 red referrals: 437 amber referrals and 19 green referrals.

## LEGACARE (UK) LIMITED

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 30 NOVEMBER 2024

- ✓ Nearly all the referrals were cancer patients. There were 22 Motor Neuron patients, 7 COPD patients, 4 multiple sclerosis, 4 stroke and 1 Huntington's Disease. The reason for this is because most cancer patients are referred into palliative care, and it is the palliative care specialists who refer the patients into LegaCare.

One of the key benefits for clients accessing support from LegaCare is that our team are trained to consider their needs holistically. Our approach is 'person focused' rather than task focused. In practice this means that, while most patients are initially referred to us for Wills, we usually find that there are several matters they need assistance with which. The advice and assistance must be given in a timely manner to achieve our aims. Notwithstanding, on average, we assisted each individual with three to four legal issues. The most urgent matters relate to guardianship and welfare of young children and children who suffer from disability. For example;

#### Lauren's Story

Lauren was only 21 when she was referred to LegaCare by her palliative care nurse. Diagnosed with Huntington's Disease at the age of 18, her health was deteriorating rapidly and she was desperate to put her affairs in order, having witnessed her father and uncle both die of the disease. She also had a son aged 4 and she wanted to make sure that her wishes regarding him were legally enforceable.

Over several months, we supported Lauren in putting her affairs in order. Together, we drafted her will and Lasting Powers of Attorney. With her palliative care nurse present, we also prepared an Advance Care Plan to ensure her wishes would be followed, even if she lost capacity. This included a Do Not Attempt Resuscitation order, an emergency healthcare plan, and an Advance Decision to Refuse Treatment. Lauren also asked us to help her record her funeral wishes by connecting her with a trusted funeral director and celebrant.

Her challenges extended beyond legal matters. As her condition worsened, Lauren's mobility declined, and her involuntary movements made climbing stairs impossible. When both the local authority and a housing provider refused to rehome her on the basis 'she was too young!' We challenged their decision. Ultimately, we secured a specially adapted flat next to her mother, giving Lauren the dignity, safety, and family support she urgently needed.

Shortly before her 22nd birthday, Lauren confided that she was planning a 30th birthday party. When asked why, she explained she doubted she would live to see 30—and even if she did, she feared she would no longer be able to dance. She had never had a party, never travelled abroad, and felt she had been denied many of life's simple joys. Determined to change that, we helped organise her first birthday celebration and set up a crowdfunding page to fulfil her dream of going to Disneyland Paris with her little boy. Thanks to the generosity of supporters, we raised £12,400—enough for Lauren to create magical memories with her son, enjoy a much-needed holiday with her family, and make her new home a place of comfort.

Lauren's story is just one example of the complex, often heartbreaking challenges our clients face. At LegaCare, we provide not only legal expertise, but also holistic, compassionate support—ensuring that people like Lauren and their families can face the future with dignity, peace of mind, and moments of joy.

#### Joe's Story

Joe is 82 and lives in a care home. When he is referred by his palliative care nurse, she warns us he can be a little eccentric. He has lived with serious mental health challenges for many years and is now also has cancer and is approaching the end of his life. When our solicitor arrives, the care home manager greeted her with relief. She confided that she has been deeply worried about what would happen when Joe died as he has no close family and no instructions in place, and this uncertainty has been fuelling his anxiety.

When we met Joe in his room he was very frail and attached to a syringe driver. He was clearly very nervous. "I'm frightened of everything," he told the solicitor. His biggest concern was what will happen after he is gone, i.e. who will arrange his funeral, and whether his wishes will be respected. Our solicitor sat and listened as to what was important to Joe and was able to give him options. Together, they formulated Joe's wishes, and the solicitor drafted his Will. She also

## LEGACARE (UK) LIMITED

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 30 NOVEMBER 2024

advised Joe that LegaCare could arrange his funeral and attend (if he so wished). We could register his death and deal with closing any accounts and cancelling direct debits. By the end of the meeting, he was smiling. "I can't believe how much better I feel," he said.

The following day, we returned for Joe to execute his Will. This time, he greeted the solicitor warmly. After the meeting (with Joe's consent) we told the Care Manager to contact us when Joe died so that we could carry out his wishes. She told us that the change in him was remarkable, and Joe told her that he felt like a great weight had been lifted, and he had peace of mind knowing that his wishes would be respected.

#### Michael's Story

We received an urgent referral for Michael, who was 25 years of age, and had been living with cancer for seven years. He was at home with his parents. The nurse said he had just been told by his doctors that there are no further treatments available. When our solicitor arrived Michael was still reeling from the news. Though he had known this moment would come, hearing it out loud was a major shock. What mattered most to him was protecting his daughter (aged 2). He worried that, without a Will, his child's mother might try to take anything he left behind — and his daughter would be left with nothing.

He spoke openly about his family and his wishes. This enabled the solicitor to capture everything that was important to him, and between them they agreed a plan of action, but the most pressing matter was to put his will in place. Instructions were taken to draft the will and the plan was for the solicitor to return the following morning, but tragically, he was taken into hospital shortly afterwards and died that evening. Our solicitor was the last person outside his family to speak with him.

Although the Will was not legally binding, his family (including the child's mother) decided to honour his wishes in particular, his wishes relating to his daughter. In the midst of their grief, the family told us that having someone listen to him and record his wishes was "a blessing." It gave them comfort to know his voice had been heard.

Research at UCL and internationally has confirmed our beliefs of the health-harming effects of unresolved legal problems that contribute to health inequalities for vulnerable people. They are also more likely to have difficulty accessing support and advice for such issues. Further, since the reductions in public funding for community legal services, there is evidence that complex socio-legal issues are over-spilling into NHS General Practice, as GPs become the last source of free professional advice in the community.

We know that addressing and resolving issues such as guardianship, debt, housing, employment, and relationship matters can greatly ease a patient's anxieties about the future. Our clients tell us that this has a positive impact on both their mental and physical wellbeing; reducing their reliance on the NHS, especially GPs and primary care teams, and improves their quality of life. We also know that patients with a non-cancer diagnosis such as dementia or other progressive neurological condition will often face even greater challenges than those who are living with cancer. So, we are delighted to be able to advise that we are engaging with GPs in Northumberland who lead on illness such as Dementia, Frailty and Elderly care, Palliative Care and Cancer, with the aim of encouraging earlier referrals to LegaCare for ALL patients with low socioeconomic status who have been diagnosed with a life-threatening condition and could benefit from personalised, holistic legal support.

This work has already begun in South East Northumberland, home to some of the UK's most deprived communities. GPs, Social Prescribers and other charities (such as CAB, Alzheimers Society, Age UK, and Carers Northumberland) are ideally placed to identify individuals experiencing hardship who would benefit from legal support. Through a programme of training and information sharing we could ensure that this group of health, social care practitioners and charities understand that our services are open to all patients with a life threatening or life limiting diagnosis including those with dementia, frailty, or a progressive neurological condition (subject to funding). And, together, we will learn about the benefits of early referral to LegaCare: both for the individual who will feel better supported and less anxious and for busy Primary Care teams who may experience a corresponding reduction in demand for their services. Data collection and evaluation of our work in South East Northumberland will help us continue to improve our service and to build on the model – gradually changing referral patterns and reaching more North East patients at an earlier stage in their illness.

# LEGACARE (UK) LIMITED

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 NOVEMBER 2024

Beyond LegaCare, data collected from this collaboration lends itself to further study of service models and good practice in this area and could also prompt various issues at a nationwide strategic level. For example, there is currently no overarching strategy for provision of social welfare legal assistance in health or social care. Currently, services are uncoordinated and there is patchy coverage, fragile funding arrangements and a lack of collective approaches to evaluation. We will continue our campaigning work, offering researchers and commissioners our pilot project as a platform to generate and share information which will accelerate progress in this area and assist those wishing to plan and implement services, share learnings and practice, build collaboration, and undertake research.

Ultimately, we would hope to see adequate statutory funding for social welfare legal services across the UK. Right now, however, without LegaCare our vulnerable client group would be unable to access legal advice and support when they need it most.

#### Principal Funding Sources

Our funding base is fundamentally changing and becoming more sustainable. We propose to reduce expenditure and to increase donated income so that they become more proportionate to each other.

We have identified and secured a new funding source who aligns more with us, specifically supporting charities who provide access to justice and human rights. We believe that a more streamlined charity will enable expansion in specific project funded areas.

Sadly, on a less positive note, as a result of changing Accountants, who undertook a thorough review of our financial affairs, identified there has been an underpayment to HMRC. However, we have secured a manageable payment plan that is not detrimental to our ongoing business activities. That said, we anticipate a stronger balance sheet in 2025.

#### Structure, governance and management

The Charity is a company limited by guarantee and was registered as a Charity with the Charity Commission on 25 January 2011.

The Trustees, who are also the directors for the purpose of company are :

Coleen Arnold	Secretary (Accountant)
David Rees	Sales and distribution director
Robert Hetherington	Service user
Steve Casey	H R Director

#### Risk Management

The trustees have a duty to identify and review the risks to which the Trust is exposed. They must ensure appropriate controls are in place to provide reasonable assurance against error and fraud.

#### Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The trustees have complied with the duty under section 17 (5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in deciding what activities the Trust should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. This Report has been approved by the Board of Trustees

David Rees  
Chair



Dated : 26 August 2025

LEGACARE (UK) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEGACARE (UK) LIMITED

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I report to the trustees on my examination of the accounts of Legacare (UK) Limited for the year ended 30 November 2024 which are set out on pages 6 to 13.

**Responsibilities and basis of report**

As the trustee's of Legacare (UK) Limited (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity accounts earned out under section 145 of the Charities Act 2011. In carrying out my examination, I have followed all 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 matters have come to my attention in connection with the examination giving me cause to believe;

accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006. Or  
the accounts do not accord with those accounting records; or  
the accounts do not comply with the accounting requirements of section 396 of the 2006 Companies 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  
the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for any reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have not 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.

Zoe Lawson

Lawson 2020 Limited  
Chartered Accountants  
Hillheads Poultry Farm  
Newcastle Upon Tyne  
NE27 0BQ



Dated: 26 August 2025

LEGACARE (UK) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2024

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		Unrestricted funds 2024	Unrestricted funds 2023
	Note	£	£
<b>Income from:</b>			
Donations and legacies	2	211,572	168,111
<b>Total income</b>		<b>211,572</b>	<b>168,111</b>
<b>Expenditure on:</b>			
Charitable activities	3	203,203	187,496
<b>Total expenditure</b>		<b>203,203</b>	<b>187,496</b>
<b>Net movement in funds</b>		<b>8,369</b>	<b>(19,385)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		(47,631)	(28,246)
Net movement in funds		8,369	(19,385)
<b>Fund balance at 30 November 2024</b>		<b>(39,262)</b>	<b>(47,631)</b>

The statement of financial activities includes all gains and losses recognised in the year and therefore a statement of comprehensive income has not been prepared.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# LEGACARE (UK) LIMITED

## BALANCE SHEET

FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
<b>Current assets</b>					
Debtors	7	26,454		5,610	
Cash at bank and in hand	6	<u>5,979</u>		<u>10,355</u>	
<b>Total current assets</b>		<b>32,433</b>		<b>15,965</b>	
<b>Creditors : amounts falling due within one year</b>	8	<b>(71,695)</b>		<b>(63,596)</b>	
<b>Net current assets/(liabilities)</b>			<b>(39,262)</b>		<b>(47,631)</b>
<b>Total net assets</b>			<b>(39,262)</b>		<b>(47,631)</b>
<b>Charity funds</b>					
Unrestricted funds	9		<u>(39,262)</u>		<u>(47,631)</u>
<b>Total Funds</b>			<b>(39,262)</b>		<b>(47,631)</b>

For the financial year ended 30 November 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements are approved on behalf of the trustees by



D Rees Trustee

Dated: 26 August 2025

Company Registration No. 07287062

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

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### 1 Accounting policies

#### Charity information

Legacare (UK) Limited is a private charitable company limited by guarantee incorporated in England and Wales. The registered office is Suite 12 Manor Walks Shopping Centre, Cramlington, Northumberland, NE23 6QW.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Charities SORP (FRS 102) - 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 (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees have taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

The charity has no restricted funds.

#### 1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified, with reasonable accuracy. The following specific policies are applied to particular categories of income:

voluntary income is received by way of donations and legacies and is included in full in the Statement of Financial Activities when receivable.

incoming resources from charitable activities is recognized as the Charity earns the right to consideration by its performance of the service.

where income is received in advance of performance its recognition is deferred and included in creditors. Where entitlement occurs before income is received the income is accrued as a debtor.

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

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### 1 Accounting policies (continued)

#### 1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes irrecoverable VAT, which is reported as part of the expenditure to which it relates.

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 examination fees and costs linked to the strategic management of the Charity

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with banks.

#### 1.7 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

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.9 Tangible fixed assets

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, they are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bringing a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is provided on the following basis

Office equipment - 33% straight line

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

### 2 Income from donations and legacies

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Donations and gifts	123,327	158,111
Grants and core activities	88,245	10,000
	<u>211,572</u>	<u>168,111</u>

### 3 Analyses of expenditure by activities

	Activities directly undertaking	Support costs	Total funds 2024 £
Staff costs	174,898	-	174,898
Other Support costs	-	28,305	28,305
Governance costs	-	-	-
	<u>174,898</u>	<u>28,305</u>	<u>203,203</u>

	Activities directly undertaking	Support costs	Total funds 2023 £
Staff costs	159,765	-	159,765
Other Support costs	-	27,731	27,731
Governance costs	-	-	-
	<u>159,765</u>	<u>27,731</u>	<u>187,496</u>

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

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### 4 **Trustee**

The Trustees received no remuneration or reimbursed expenses in the year which is in accordance with the Charity's governing document.

### 5 **Employees**

The average number of employees during the year consisted of:

	2024	2023
Solicitors	3	3
Admin Staff	1	2
Paralegal	2	1
<b>Total</b>	<u>6</u>	<u>6</u>

### **Employment costs**

	2024	2023
	£	£
Wages and salaries	152,771	142,931
Social security costs	14,469	9,544
Other pension costs	7,658	7,290
	<u>174,898</u>	<u>159,765</u>

There were no employees whose annual emoluments were over £60,000 (2023- Nil). No Trustees received any remuneration or other benefits (2023- Nil).

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

### 6 Financial instruments

	2024	2023
	£	£
Financial Assets		
measurement at amortised costs	<u>5,979</u>	<u>10,335</u>

### 7 Debtors

	2024	2023
	£	£
Other debtors	<u>26,454</u>	<u>5,610</u>

### 8 Creditors: amount falling due within one year

	2024	2023
	£	£
Trade creditors	-	1,495
Accruals and deferred income	5,408	5,595
Pension liability	673	1,264
PAYE	<u>65,614</u>	<u>55,242</u>
	<u>71,695</u>	<u>63,596</u>

### 9 Statement of funds

#### Summary of funds - Current year

	2023	Income	Expenditure	2024
	£	£	£	£
General Funds	<u>(47,631)</u>	<u>211,572</u>	<u>(203,203)</u>	<u>(39,262)</u>

#### Summary of funds - Prior year

	2022	Income	Expenditure	2023
	£	£	£	£
General Funds	<u>(28,246)</u>	<u>168,111</u>	<u>(187,496)</u>	<u>(47,631)</u>

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

### 10 Analysis of net assets between funds - Current period

	Unrestricted Funds 2024 £	Total Funds 2024 £
Current assets	32,433	32,433
Creditors due under one year	(71,695)	(71,695)
	<u>(39,262)</u>	<u>(39,262)</u>

### 11 Analysis of net assets between funds - Prior period

	Unrestricted Funds 2023 £	Total Funds 2023 £
Current assets	15,965	15,965
Creditors due under one year	(63,596)	(63,596)
	<u>(47,631)</u>	<u>(47,631)</u>

### 12 Pension commitments

The charitable company contributes towards the employee's personal pension schemes. Total contributions payable by the company amounted to £7,658 (2023: £7,290). Contributions outstanding at the year end totalled £673 (2023: £1,264).

### 13 Client funds

The charity does not hold any client monies.

### 14 Company limited by guarantee

The company is limited by guarantee. At 30 November 2024 there were 4 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The company is under the control of the directors as a body and as such is not controlled by any individual.

**LEGACARE (UK) LIMITED**

England & Wales - Charity number 1140040

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# Accounts

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Charity Registration No. 1140040

Company Registration No: 07287062 (England and Wales)

LEGACARE (UK) LIMITED  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2023

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# LEGACARE (UK) LIMITED

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**LEGACARE (UK) LIMITED**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	D Rees R Hetherington S Casey C Arnold
<b>Charity number</b>	1140040
<b>Principal address</b>	Suite 12 Manor Walks Shopping Centre Cramlington Northumberland NE236QW
<b>Independent examiner</b>	Lawson 2020 Ltd Chartered Accountants Hilheads Poultry Farm Backworth Lane Newcastle Upon Tyne NE27 0BQ
<b>Bankers</b>	HSBC 189 High Street Gosforth Newcastle Upon Tyne Tyne and Wear NE31HE

# LEGACARE (UK) LIMITED

## TRUSTEES ' REPORT

### FOR THE YEAR ENDED 30 NOVEMBER 2023

---

The trustees present their report and financial statements for the year ending 30 November 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### Purpose and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- Relieve the physical and mental health of people diagnosed with terminal or life threatening illnesses (and their families and carers) through the provision of legal advice and practical support.

The aims of our charity are to:

- Reduce the levels of stress and anxiety of people affected by life threatening illness.
- To provide as much free legal help and continued support to patients and carers who would not otherwise have access to it because of social or financial exclusion.
- To improve quality of life for patients
- To assist in the provision of dignity at time of death
- To provide legal advice and support for family and carers when their loved ones have died.

#### Ensuring our work delivers our aims

We review our aims, objectives, and activities each year. We look at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of our activities and the benefits they have brought to those groups of people we are set up to help.

#### The focus of our work

Our main objective is to relieve the physical and mental health of people diagnosed with terminal or life-threatening illnesses. The strategies we use to meet these objectives include:

- Providing a range of legal services including advice and support on employment issues, debt, housing and mortgage problems, insurance claims, children, and family issues, drafting wills, lasting powers of attorney and working alongside our local NHS partners to assist them with advance care planning.
- Providing an emergency service for urgent referrals for patients coming to the end of life by attending upon them at home, in hospice or hospital.
- Providing out of office support for patients and health professionals.
- Training and Education for health professionals on the importance of a collaborative approach to patient care.
- Working in partnership with NHS Trusts, Acute Trusts, Primary Care, Hospices and other charities, patients, families, carers, and health professionals to raise awareness of the importance of servicing the unmet legal needs of patients to continue to improve deliverance of totally integrated services.

In 2023, LegaCare assisted 501 people affected by life threatening/terminal illness. 320 of the above were female and 181 were male.

We adopt a RAG system. Red = hours to short days to live; Amber = Days to six months, and Green = anybody with a life expectancy of more than six months.

**LEGACARE (UK) LIMITED**  
**TRUSTEES ' REPORT**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

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This year we had 48 red referrals: 421 amber referrals and 32 green referrals.

Approximately 87% of clients are receiving state benefits. Their ability to pay for good quality, timely legal advice is virtually nil. Only 5% of clients are physically well enough to visit the office and therefore our solicitors visit them at a place convenient to them – usually hospital, hospice, care home or home.

As stated in all of our Trustee Reports, even though most of our clients are impecunious they have complex legal needs. One palliative care consultant said 'LegaCare is the glue that brings all the important agencies together when the patient needs it most'. She recognized this when she asked for urgent help with a 51-year-old single mother whose life expectancy was two weeks. She had two children aged 19 and 15 and wanted to appoint her oldest child as guardian for the youngest. As a result of LegaCare's intervention, we linked with the palliative care nurses, social worker, safeguarding team, funeral director, DWP (for grant for funeral), the Council (to transfer the tenancy into the older child's name), bereavement councilors for both children, benefits advisor, social services and the Court (for a special guardianship order) and the younger child's school.

We are very grateful for the financial support received in the last year and hope that this support continues to enable us to continue to support palliative patients although we remain ambitious and would like to extend our services to patients at a much earlier stage of their journey.

There is no denying that it has been incredibly difficult to secure funding this year due to all charities seeking funding from the same pots; the state of the economy, and reductions in public funding for community legal services.

We are delighted to report that we recently received funding from the Health Inequalities and Management Fund which has been set up to allow professionals to get into communities and identify those who need more support.

The HEP programme supports systems to improve patient care from the ground up. This project has already begun in South East Northumberland, home to some of the UK's most deprived communities. We are in discussion with a number of GP surgeries and social prescribers and charities specialising in support for health and care inequalities, who are ideally placed to identify individuals experiencing hardship who would benefit from our legal support, such as CAB, Carers Northumberland, Frontline, Macmillan, MND Association.

We have developed a more robust form of data collection to evaluate our work which will help us continue to improve our service and to build on our model of support – gradually changing referral patterns and reaching more North East patients and carers at an earlier stage in their illness.

Data collected from this project lends itself to further study of service models and good practice in this area and could also prompt various issues at a nationwide strategic level. For example, there is currently no overarching strategy for provision of social welfare legal assistance in health or social care. Currently, services are uncoordinated and there is patchy coverage, fragile funding arrangements and a lack of collective approaches to evaluation. We will continue our campaigning work, offering researchers and commissioners our project as a platform to generate and share information which will accelerate progress in this area and assist those wishing to plan and implement services, share learnings and practice, build collaboration and undertake research.

Ultimately, we would hope to see adequate statutory funding for social welfare legal services across the UK. Right now, however, without LegaCare our vulnerable client group would be unable to access legal advice and support when they need it most.

# LEGACARE (UK) LIMITED

## TRUSTEES ' REPORT

**FOR THE YEAR ENDED 30 NOVEMBER 2023**

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### Principal Funding Sources

Our funding base is fundamentally changing and becoming more sustainable. We continue to reduce expenditure and to increase donated income so that they become more proportionate to each other.

We have identified and secured a new funding source who aligns more with us, specifically supporting charities who provide access to justice and human rights. We believe that a more streamlined charity will enable expansion in specific project funded areas.

Kirbys Solicitors has provided financial support throughout the accounting period.

### Structure, governance and management

The Charity is a company limited by guarantee and was registered as a Charity with the Charity Commission on 25 January 2011.

The Trustees, who are also the directors for the purpose of company are :

Coleen Arnold	Secretary (Accountant)
David Rees	Sales and distribution director
Robert Hetherington	Service user
Steve Casey	H R Director

### Risk Management

The trustees have a duty to identify and review the risks to which the Trust is exposed. They must ensure appropriate controls are in place to provide reasonable assurance against error and fraud.


### Public benefit

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The trustees have complied with the duty under section 17 (5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in deciding what activities the Trust should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

This Report has been approved by the Board of Trustees

David Rees  
Chair



Dated : 19<sup>th</sup> August 2024

LEGACARE (UK) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEGACARE (UK) LIMITED

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I report to the trustees on my examination of the accounts of Legacare (UK) Limited for the year ended 30 November 2023 which are set out on pages 6 to 13.

**Responsibilities and basis of report**

As the trustee's of Legacare (UK) Limited (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity accounts earned out under section 145 of the Charities Act 2011. In carrying out my examination, I have followed all 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 matters have come to my attention in connection with the examination giving me cause to believe;

accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006. Or

the accounts do not accord with those accounting records; or

the accounts do not comply with the accounting requirements of section 396 of the 2006 Companies 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

the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for any reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have not come across any 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.

Zoe Lawson

Lawson 2020 Limited  
Chartered Accountants  
Hillheads Poultry Farm  
Newcastle Upon Tyne  
NE27 0BQ



Dated: 20 Aug 2024

LEGACARE (UK) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 NOVEMBER 2023

		Unrestricted funds 2023	Unrestricted funds 2022
	Note	£	£
<b>Income from:</b>			
Donations and legacies	2	168,111	180,860
Other income		-	37,148
<b>Total income</b>		<b>168,111</b>	<b>218,008</b>
<b>Expenditure on:</b>			
Charitable activities	3	187,496	215,729
<b>Total expenditure</b>		<b>187,496</b>	<b>215,729</b>
<b>Net movement in funds</b>		<b>(19,385)</b>	<b>2,279</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		(28,246)	(30,525)
Net movement in funds		(19,385)	2,279
<b>Fund balance at 30 November 2023</b>		<b>(47,631)</b>	<b>(28,246)</b>

The statement of financial activities includes all gains and losses recognised in the year and therefore a statement of comprehensive income has not been prepared.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# LEGACARE (UK) LIMITED

## BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
<b>Current assets</b>					
Debtors		5,610		12,148	
Cash at bank and in hand		<u>10,355</u>		<u>23,547</u>	
		15,965		35,695	
<b>Creditors : amounts falling due within one year</b>	<b>8</b>	(63,596)		(63,941)	
<b>Net current assets/(liabilities)</b>			<u>(47,631)</u>		<u>(28,246)</u>
<b>Total net assets</b>			<u>(47,631)</u>		<u>(28,246)</u>
<b>Charity funds</b>					
Unrestricted funds	<b>9</b>		(47,631)		(28,246)
<b>Total Funds</b>			<u>(47,631)</u>		<u>(28,246)</u>

For the financial year ended 30 November 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements are approved on behalf of the trustees by *on 19/8/24*

D Rees  
Trustee



Company Registration No. 07287062

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

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### 1 Accounting policies

#### Charity information

Legacare (UK) Limited is a private charitable company limited by guarantee incorporated in England and Wales. The registered office is Suite 12 Manor Walks Shopping Centre, Cramlington, Northumberland, NE23 6QW.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Charities SORP (FRS 102) - 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 (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees have taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

The charity has no restricted funds.

#### 1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified, with reasonable accuracy. The following specific policies are applied to particular categories of income:

voluntary income is received by way of donations and legacies and is included in full in the Statement of Financial Activities when receivable.

incoming resources from charitable activities is recognized as the Charity earns the right to consideration by its performance of the service.

where income is received in advance of performance its recognition is deferred and included in creditors. Where entitlement occurs before income is received the income is accrued as a debtor.

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

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### 1 Accounting policies (continued)

#### 1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes irrecoverable VAT, which is reported as part of the expenditure to which it relates.

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 examination fees and costs linked to the strategic management of the Charity

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with banks.

#### 1.7 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

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.9 Tangible fixed assets

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, they are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bringing a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is provided on the following basis

Office equipment - 33% straight line

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

### 2 Income from donations and legacies

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations and gifts	158,111	120,860
Management Recharge	-	37,148
Grants and core activities	10,000	60,000
	<u>168,111</u>	<u>218,008</u>

### 3 Analyses of expenditure by activities

	Activities directly undertaking	Support costs	Total funds 2023 £
Staff costs	159,765	-	159,765
Other Support costs	-	27,731	27,731
Governance costs	-	-	-
	<u>159,765</u>	<u>27,731</u>	<u>187,496</u>

	Activities directly undertaking	Support costs	Total funds 2022 £
Staff costs	170,101	-	170,101
Other Support costs	-	45,629	45,629
Governance costs	-	-	-
	<u>170,101</u>	<u>45,629</u>	<u>215,730</u>

## LEGACARE (UK) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

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4 **Trustee**

The Trustees received no remuneration or reimbursed expenses in the year which is in accordance with the Charity's governing document.

5 **Employees**

The average number of employees during the year consisted of:

	2023	2022
Solicitors	3	3
Admin Staff	2	2
Paralegal	1	1
<b>Total</b>	<b>6</b>	<b>6</b>

**Employment costs**

	2023	2022
	£	£
Wages and salaries	118,690	126,252
Social security costs	33,785	35,971
Other pension costs	7,290	7,878
	<b>159,765</b>	<b>170,101</b>

There were no employees whose annual emoluments were over £60,000 (2022- Nil). No Trustees received any remuneration or other benefits (2022- Nil).

## LEGACARE (UK) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

#### 6 Financial instruments

	2023	2022
	£	£
Financial Assets		
measurement at amortised costs	<u>10,335</u>	<u>23,546</u>

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

	2023	2022
	£	£
Trade creditors	1,495	869
Accruals and deferred income	5,595	4,321
Pension liability	1,264	1,865
PAYE	<u>55,242</u>	<u>56,886</u>
	<u>63,596</u>	<u>63,941</u>

#### 8 Statement of funds

##### Summary of funds - Current year

	2022	Income	Expenditure	2023
	£	£	£	£
General Funds	<u>(28,246)</u>	<u>168,111</u>	<u>(187,496)</u>	<u>(47,631)</u>

##### Summary of funds - Prior year

	2021	Income	Expenditure	2023
	£	£	£	£
General Funds	<u>(30,525)</u>	<u>218,008</u>	<u>(215,729)</u>	<u>(28,246)</u>

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

---

### 9 Analysis of net assets between funds - Current period

	Unrestricted Funds 2023 £	Total Funds 2023 £
Current assets	15,965	15,965
Creditors due under one year	(63,596)	(63,596)
	<u>(47,631)</u>	<u>(47,631)</u>

### 10 Analysis of net assets between funds - Prior period

	Unrestricted Funds 2022 £	Total Funds 2022 £
Current assets	35,695	35,695
Creditors due under one year	(63,941)	(63,941)
	<u>(28,246)</u>	<u>(28,246)</u>

### 11 Pension commitments

The charitable company contributes towards the employee's personal pension schemes. Total contributions payable by the company amounted to £7,290 (2022: £7,878). Contributions outstanding at the year end totalled £1,264 (2022: £1,865).

### 12 Client funds

The charity does not hold any client monies.

### 13 Company limited by guarantee

The company is limited by guarantee. At 30 November 2023 there were 4 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The company is under the control of the directors as a body and as such is not controlled by any individual.

**LEGACARE (UK) LIMITED**

England & Wales - Charity number 1140040

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# Accounts

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Charity Registration No. 1140040

Company Registration No: 07287062 (England and Wales)

LEGACARE (UK) LIMITED  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022

# LEGACARE (UK) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

D Rees  
R Hetherington  
S Casey  
C Arnold  
S Finkle (resigned 31 October 2022)  
A Jones (resigned 26 April 2023)  
T Elvin (resigned 27 June 2023)

**Charity number**

1140040

**Principal address**

Suite 12  
Manor Walks Shopping Centre  
Cramlington  
Northumberland  
NE23 6QW

**Independent examiner**

Lawson 2020 Ltd Chartered Accountants  
Hillheads Poultry Farm  
Backworth Lane  
Newcastle Upon Tyne  
NE27 0BQ

**Bankers**

HSBC  
189 High Street  
Gosforth  
Newcastle Upon Tyne  
Tyne and Wear  
NE31HE

# LEGACARE (UK) LIMITED

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## **LEGACARE (UK) LIMITED**

### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 NOVEMBER 2022**

---

#### **LEGAL AND ADMINISTRATIVE INFORMATION**

The trustees present their report and financial statements for the year ended 30 November 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Purpose and Aims**

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The aims of our charity are to:

- Reduce the levels of stress and anxiety of people affected by life threatening illness.
- To provide as much free legal help and continued support to patients and carers who would not otherwise have access to it because of social or financial exclusion.
- To improve quality of life for patients
- To assist in the provision of dignity at time of death
- To provide legal advice and support for family and carers when their loved ones have died.

#### **Ensuring our work delivers our aims**

We review our aims, objectives, and activities each year. We look at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of our activities and the benefits they have brought to those groups of people we are set up to help.

#### **The focus of our work**

Our main objective is to relieve the physical and mental health of people diagnosed with terminal or life-threatening illnesses. The strategies we use to meet these objectives include:

- Providing a range of legal services including advice and support on employment issues, debt, housing and mortgage problems, insurance claims, children, and family issues, drafting wills, lasting powers of attorney and working alongside our local NHS partners to assist them with advance care planning.
- Providing an emergency service for urgent referrals for patients coming to the end of life by attending upon them at home, in hospice or hospital.
- Providing out of office support for patients and health professionals.
- Training and Education for health professionals on the importance of a collaborative approach to patient care.
- Working in partnership with NHS Trusts, Acute Trusts, Primary Care, Hospices and other charities, patients, families, carers, and health professionals to raise awareness of the importance of servicing the unmet legal needs of patients to continue to improve deliverance of totally integrated services.

## LEGACARE (UK) LIMITED

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 30 NOVEMBER 2022

---

We continue to strive to make a difference to the lives of many North East people who have a life threatening diagnosis. We are delighted to report that between 1<sup>st</sup> December 2021 and 30<sup>th</sup> November 2022, we were able to assist 482 people affected by life threatening/terminal illness:

- ✓ 301 of the above were female and 181 were male.
- ✓ We adopted a RAG system. Red = hours to short days to live; Amber = Days to six months, and Green = anybody with a life expectancy of more than six months. We had 44 red referrals: 412 amber referrals and 26 green referrals.
- ✓ Nearly all the referrals were cancer patients. There were 16 Motor Neuron patients, 4 COPD patients, 2 interstitial lung disease, 1 Parkinsons disease and 1 multiple sclerosis. The reason for this is because most cancer patients are referred into palliative care, and it is the palliative care specialists who refer the patients into LegaCare.

One of the key benefits for clients accessing support from LegaCare is that our team are trained to consider their needs holistically. Our approach is 'person focused' rather than task focused. In practice this means that, while most patients are initially referred to us for Wills, we usually find that there are several matters they need assistance with which. The advice and assistance must be given in a timely manner to achieve our aims. Notwithstanding, on average, we assisted each individual with three to four legal issues. The most urgent matters related to guardianship and welfare of young children and children who suffer from disability. For example;

Client A: A single mum who has been supported by LegaCare for a couple of years now. Initially, it was to advise on options open to her about guardianship of her daughters aged 12 and 16. The client was petrified that her young daughter's father might be able to take her after our client's death, despite the fact there are injunctions preventing this. She had nobody she could appoint as guardian until her elder daughter reached the age of 18. We were able to reassure her that her ex-husband would not be able to take his daughter and that we were available should he turn up. We met again recently to draft our client's will. At the meeting, she told us that her landlord had put her rent up by £500 per month (despite the fact she knows our client is dying and lives on benefits). It is very important to our client that her daughters can remain in the property for as long as they need to after her death as they have lived there for 10 years. Although we cannot do anything about the rent increase, we have been able to liaise with the landlord about securing a new tenancy agreement in the older daughter's name and are working alongside the CAB and benefits advisors to ascertain what benefits she will be entitled to upon her mother's death. Our client's oldest daughter is now under the care of a mental health team as she is struggling with the impending loss of her mother and the gargantuan hurdles that lie before her but she is comforted by the knowledge that she has access to a legal team to support her. She has received a place at Newcastle University to study fine art and we have liaised with the university to enquire what additional support she could be given to help with the grief of losing her mum as well as ongoing support for her autism. We remain in close contact with her Mum's palliative care team so that when she dies, we can assist with all post death matters on behalf of her eldest daughter. Our client described one of Legacare's solicitors by saying *'I never thought I'd ever meet an angel in the form of a solicitor'*.

Client B: Another example of the importance of the pivotal role in patients care was when we were asked by a Consultant in Palliative Care if we could urgently assist a patient whose life expectancy was short days, and he was incredibly anxious because he hadn't put his affairs in order. We visited within 30 minutes of the referral because we know that once the client's affairs are in order, they can have peace of mind and quality of life in the short window that remains. After taking initial instructions from the client, the solicitor decided it might be prudent to draft the will at the hospital. As she was leaving the ward to find a place to draft the will, the nurse advised her that the client refused to speak to the doctors or nurses for the remainder of that day as he was 'saving his energy for speaking to the solicitor'. The will was executed at 3.45 pm. We were told the patient sadly died at 4.30 pm later the same day.

While the case of Client B, above, demonstrates the benefits our service brings at the very end of life, the experience of Client A illustrates the significant positive impact of early intervention and ongoing support. We are very grateful for the support we have received in the last year and hope to build on this success to help patients at any earlier stage of their care pathway.

## **LEGACARE (UK) LIMITED**

### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 NOVEMBER 2022**

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Research at UCL and internationally has confirmed our beliefs of the health-harming effects of unresolved legal problems that contribute to health inequalities for vulnerable people. They are also more likely to have difficulty accessing support and advice for such issues.

Further, since the reductions in public funding for community legal services, there is evidence that complex socio-legal issues are over-spilling into NHS General Practice, as GPs become the last source of free professional advice in the community.

We know that addressing and resolving issues such as guardianship, debt, housing, employment, and relationship matters can greatly ease a patient's anxieties about the future. Our clients tell us that this has a positive impact on both their mental and physical wellbeing; reducing their reliance on the NHS, especially GPs and primary care teams, and improves their quality of life. We also know that patients with a non-cancer diagnosis such as dementia or other progressive neurological condition will often face even greater challenges than those who are living with cancer. So, we are delighted to be able to advise that we are engaging with GPs in Northumberland who lead on illness such as Dementia, Frailty and Elderly care, Palliative Care and Cancer, with the aim of encouraging earlier referrals to LegaCare for ALL patients with low socioeconomic status who have been diagnosed with a life-threatening condition and could benefit from personalized, holistic legal support.

This work has already begun in South East Northumberland, home to some of the UK's most deprived communities. GPs, Social Prescribers and other charities (such as CAB, Alzheimer's Society, Age UK, and Carers Northumberland) are ideally placed to identify individuals experiencing hardship who would benefit from legal support. Through a program of training and information sharing we will ensure that this group of health, social care practitioners and charities understand that our services are open to all patients with a life threatening or life limiting diagnosis including those with dementia, frailty, or a progressive neurological condition. And, together, we will learn about the benefits of early referral to LegaCare: both for the individual who will feel better supported and less anxious and for busy Primary Care teams who may experience a corresponding reduction in demand for their services. Data collection and evaluation of our work in South East Northumberland will help us continue to improve our service and to build on the model – gradually changing referral patterns and reaching more North East patients at an earlier stage in their illness. We will update on this collaboration in our next Report.

Beyond LegaCare, data collected from this collaboration lends itself to further study of service models and good practice in this area and could also prompt various issues at a nationwide strategic level. For example, there is currently no overarching strategy for provision of social welfare legal assistance in health or social care. Currently, services are uncoordinated and there is patchy coverage, fragile funding arrangements and a lack of collective approaches to evaluation. We will continue our campaigning work, offering researchers and commissioners our pilot project as a platform to generate and share information which will accelerate progress in this area and assist those wishing to plan and implement services, share learnings and practice, build collaboration, and undertake research.

Ultimately, we would hope to see adequate statutory funding for social welfare legal services across the UK. Right now, however, without LegaCare our vulnerable client group would be unable to access legal advice and support when they need it most.

#### **In Recognition**

One of our amazing team members, Katy aged 31, died unexpectedly in 2021. The whole team was devastated. This tragic death gave us a tangible insight into loss and grief that many of our clients' experience and aided us in realising how important our holistic support is to them. We therefore developed 'Katy's Corner' to enable us to offer additional support to patients as very often, when we are taking instructions from them, we can identify other areas where they may need support.

This is very much in its infancy, and we are currently in discussion with GPs and Social Prescribers on developing an array of activities, such as a 'Good Grief Café', a 'Death Café', a 'Dementia

**LEGACARE (UK) LIMITED**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 NOVEMBER 2022**

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Café', arts and craft classes, educational classes etc. Katy's Corner will be run by volunteers who are patients and carers that have been helped by LegaCare and who want to give something back and feel 'normal'.

**Principal funding sources**

Our funding base is fundamentally changing and becoming more sustainable. We propose to reduce expenditure and to increase donated income so that they become more proportionate to each other.

We have identified and secured a new funding source who aligns more with us, specifically supporting charities who provide access to justice and human rights. We believe that a more streamlined charity will enable expansion in specific project funded areas. Katy's Corner is already attracting funding from an entirely new source because of the bespoke services being made available to this particular cohort of patients.

Sadly, on a less positive note, as a result of changing Accountants, who undertook a thorough review of our financial affairs, identified there has been an underpayment to HMRC. However, we have secured a manageable payment plan that is not detrimental to our ongoing business activities. That said, we anticipate a stronger balance sheet in 2023.

**Structure, governance and management**

The Charity is a company limited by guarantee and was registered as a Charity with the Charity Commission on 25 January 2011.

The Trustees, who are also the directors for the purpose of company are :

Allison Jones	Business Development Manager
Coleen Arnold	Secretary (Accountant)
David Rees	Sales and distribution director
Robert Hetherington	Service user
Steve Casey	HR Director

**Risk Management**

The trustees have a duty to identify and review the risks to which the Trust is exposed. They must ensure, appropriate controls are in place to provide reasonable assurance against error and fraud.

**Public benefit**

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The trustees have complied with the duty under section 17 (5) of the Charities Act 2011: to have due regard to the public benefit guidance published by the Charity Commission in deciding what activities the Trust should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. Approved by the board of Trustees:

David Rees  
Trustee

Date



22/8/2023

**LEGACARE (UK) LIMITED**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF LEGACARE (UK) LIMITED**

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I report to the trustees on my examination of the accounts of Legacare (UK) Limited for the year ended 30 November 2022 which are set out on pages 6 to 14.

**Responsibilities and basis of report**

As the trustee's of Legacare (UK) Limited (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity accounts carried out under section 145 of the Charities Act 2011. In carrying out my examination, have followed all 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 matters have come to my attention in connection with the examination giving me cause to believe;

- accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006. Or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Companies 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
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for any reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have not 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.

Zoe Lawson

Lawson 2020 Limited  
Chartered Accountants  
Hillheads Poultry Farm  
Newcastle Upon Tyne  
NE27 0BQ



Dated: 23<sup>rd</sup> Aug 2023.

LEGACARE (UK) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

	Note	Unrestricted funds 2022 £	Unrestricted funds 2021 (restated) £
<b>Income from:</b>			
Donations and legacies	2	180,860	116,165
Other income		37,148	
<b>Total income</b>		<u>218,008</u>	<u>116,165</u>
<b>Expenditure on:</b>			
Charitable activities	3	215,729	204,707
<b>Total expenditure</b>		<u>215,729</u>	<u>204,707</u>
<b>Net movement in funds</b>		<u>2,279</u>	<u>(88,542)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward		(30,525)	58,017
Net movement in funds		2,279	(88,542)
<b>Fund balances at 30 November 2022</b>		<u>(28,246)</u>	<u>(30,525)</u>

The statement of financial activities includes all gains and losses recognised in the year and therefore a statement of comprehensive income has not been prepared.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# LEGACARE (UK) LIMITED

## BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022		2021 <i>(restated)</i>	
		£	£	£	£
<b>Fixed assets</b>	<b>6</b>		-		4,614
<b>Current assets</b>					
Debtors		12,148		-	
Cash at bank and in hand		<u>23,547</u>		<u>2,722</u>	
		35,695		2,722	
<b>Creditors : amounts falling due within one year</b>	<b>8</b>	(63,941)		(37,861)	
<b>Net current assets/(liabilities)</b>			<u>(28,246)</u>		<u>(35,139)</u>
<b>Total net assets</b>			<u>(28,246)</u>		<u>(30,525)</u>
<b>Charity funds</b>					
Unrestricted funds	<b>9</b>		<u>(28,246)</u>		<u>(30,525)</u>
<b>Total Funds</b>			<u>(28,246)</u>		<u>(30,525)</u>

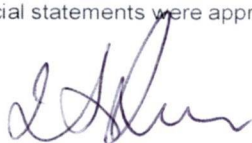
For the financial year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22/08/2023

D Rees  
Trustee



Company Registration No. 07287062

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

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### 1 Accounting policies

#### Charity information

Legacare (UK) Limited is a private charitable company limited by guarantee incorporated in England and Wales. The registered office is Suite 12 Manor Walks Shopping Centre, Cramlington, Northumberland, NE23 6QW.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Charities SORP (FRS 102) - 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 (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees have taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

The charity has no restricted funds.

#### 1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified, with reasonable accuracy. The following specific policies are applied to particular categories of income:

- voluntary income is received by way of donations and legacies and is included in full in the Statement of Financial Activities when receivable.
- incoming resources from charitable activities, is recognized as the Charity earns the right to consideration by its performance of the service.
- where income is received in advance of performance its recognition is deferred and included in creditors. Where entitlement occurs before income is received the income is accrued as a debtor.

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

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### 1 Accounting policies (continued)

#### 1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes irrecoverable VAT, which is reported as part of the expenditure to which it relates.

- 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 examination fees and costs linked to the strategic management of the Charity.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with banks.

#### 1.7 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.9 Tangible fixed assets

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, they are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bringing a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is provided on the following basis:

Office equipment - 33% straight line

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

### 2 Income from donations and legacies

	2022	2021 <sup>(restated)</sup>
	£	£
<b>Unrestricted funds</b>		
Donations and gifts	120,860	70,165
Management recharge	37,148	-
Grants and core activities	<u>60,000</u>	<u>46,000</u>
	<u>218,008</u>	<u>116,165</u>

### 3 Analyses of expenditure by activities

	Activities directly undertaking	Support costs	Total finds
	2022	2022	2022
	£	£	£
Staff costs	170,101	-	170,101
Other support costs	-	45,629	45,629
Governance costs	-	-	-
	<u>170,101</u>	<u>45,629</u>	<u>215,730</u>

	Activities directly undertaking	Support costs	Total funds
	2021	2021	2021 <sup>(restated)</sup>
	£	£	£
Staff costs	164,914	-	164,914
Other support costs	-	39,793	39,793
Governance costs	-	-	-
	<u>164,914</u>	<u>39,793</u>	<u>204,707</u>

## LEGACARE (UK) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

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#### 4 Trustees

The Trustees received no remuneration or reimbursed expenses in the year which is in accordance with the Charity's governing document.

#### 5 Employees

The average number of employees during the year consisted of:

	2022	2021 <i>(restated)</i>
Solicitors	3	3
Admin staff	2	1
Paralegal	1	1
Total	6	5

Employment costs	2022 £	2021 <i>(restated)</i>
Wages and salaries	126,342	104,561
Social security costs	35,971	53,317
Other pension costs	7,878	7,036
	<u>170,101</u>	<u>164,914</u>

There were no employees whose annual emoluments were £60,000 or more (2021: Nil).

No Trustees received any remuneration or other benefits (2021: Nil)

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

<b>6</b>	<b>Tangible fixed assets</b>				
				£	
	<b>Cost</b>				
	As at 30 November 2021			13,842	
	Additions			-	
	As at 30 November 2022			<u>13,842</u>	
	<b>Depreciation</b>				
	As at 30 November 2021			9,228	
	Charge			4,614	
	As at 30 November 2022			<u>13,842</u>	
	<b>Net Book Value</b>				
	As at 30 November 2022			<u>-</u>	
	As at 30 November 2021			4,614	
<b>7</b>	<b>Financial instruments</b>				
		<b>2022</b>	2021 <i>(restated)</i>		
		£	£		
	Financial assets				
	Measurement at amortised cost	23,546	2,722		
<b>8</b>	<b>Creditors: amount falling due within one year</b>				
		<b>2022</b>	2021 <i>(restated)</i>		
		£	£		
	Trade creditors	870	-		
	Accruals and deferred income	4,321	2,500		
	Pension liability	1,865	-		
	PAYE	56,886	35,361		
		<u>63,941</u>	<u>37,861</u>		
<b>9</b>	<b>Statement of funds</b>				
	<b>Summary of funds - Current year</b>			<b>As at 30 November</b>	
		<b>As at 30 November 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>2022</b>
		£	£	£	£
	General funds	(30,525)	218,008	(215,729)	(28,246)
	<b>Summary of funds - Prior Year</b>				<b>As at 30 November</b>
		<b>As at 30 November 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>2021 <i>(restated)</i></b>
		£	£	£	£
	General funds	58,017	116,165	(204,707)	(30,525)

## LEGACARE (UK) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

#### 10 Analysis of net assets between funds - current period

	Unrestricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	-	-
Current assets	35,695	35,695
Creditors due under one year	(63,941)	(63,941)
	<u>(28,246)</u>	<u>(28,246)</u>

#### 11 Analysis of net assets between funds - prior period

	Unrestricted Funds 2021 (restated) £	Total Funds 2021 (restated) £
Tangible fixed assets	4,614	4,614
Current assets	2,722	2,722
Creditors due under one year	(37,861)	(37,861)
	<u>(30,525)</u>	<u>(30,525)</u>

#### 12 Pension commitments

The charitable company contributes towards the employee's personal pension schemes. Total contributions payable by the company amounted to £7,878 (2021: £7,036). Contributions outstanding at the year end totaled £1,865 (2021: £nil).

#### 13 Client funds

The charity does not hold any client monies.

#### 14 Company limited by guarantee

The company is limited by guarantee. At 30 November 2022 there were 6 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The company is under the control of the directors as a body and as such is not controlled by any individual.

## **LEGACARE (UK) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### ***FOR THE YEAR ENDED 30 NOVEMBER 2022***

**15 Prior year adjustment**

During the preparation of the 2022 accounts, it was identified that current liabilities were understated by £31,862 as at 30 November 2021 in relation to PAYE. Therefore, the comparatives to these accounts for current liabilities has been increased by £31,862 with a corresponding cost included.

**LEGACARE (UK) LIMITED**

England & Wales - Charity number 1140040

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# Accounts

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Charity Registration No. 1140040

Company Registration No. 07287062 (England and Wales)

LEGACARE (UK) LIMITED  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021

# LEGACARE (UK) LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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	A Walshe (Resigned 16 August 2021)
<b>Trustees</b>	D Rees R Hetherington S Casey C Arnold A Walshe (Resigned 16 August 2021) S Finkle A Jones T Elvin (Appointed 5 June 2022)
<b>Trustees</b>	D Rees R Hetherington S Casey C Arnold A Walshe (Resigned 16 August 2021) S Finkle A Jones T Elvin (Appointed 5 June 2022)
<b>Charity number</b>	1140040
<b>Principal address</b>	Suite 12 Manor Walks Shopping Centre Cramlington Northumberland NE23 6QW
<b>Independent examiner</b>	Lawson 2020 Ltd Chartered Accountants Hillheads Poultry Farm Backworth Lane Newcastle Upon Tyne NE27 0BQ
<b>Bankers</b>	HSBC 189 High Street Gosforth Newcastle Upon Tyne Tyne and Wear NE3 1HE

# LEGACARE (UK) LIMITED

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Balance sheet	6
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**LEGACARE (UK) LIMITED**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 NOVEMBER 2021**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

The trustees present their report and financial statements for the year ended 30 November 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

**Purpose and Aims**

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- Relieve the physical and mental health of people diagnosed with terminal or life threatening illnesses (and their families and carers) through the provision of legal advice and practical support.

The aims of our charity are to:

- Reduce the levels of stress and anxiety of people affected by life threatening illness.
- To provide as much free legal help and continued support to patients and carers who would not otherwise have access to it because of social or financial exclusion.
- To improve quality of life for patients
- To assist in the provision of dignity at time of death
- To provide legal advice and support for family and carers when their loved ones have died

**Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. We look at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of our activities and the benefits they have brought to those groups of people we are set up to help.

**The focus of our work**

Our main objective is to relieve physical and mental health of people diagnosed with terminal or life threatening illnesses. The strategies we use to meet these objectives include:

- Providing a range of legal services including advice and support on employment issues, debt, housing and mortgage problems, insurance claims, children and family issues, drafting wills, lasting powers of attorney and working alongside our local NHS partners to assist them with advance care planning.
- Providing an emergency service for urgent referrals for patients coming to end of life by attending upon them at home, in hospice or hospital.
- Providing out of office support for patients and health professionals.
- Training and Education for health professionals on the importance of a collaborative approach to patient care.
- Working in partnership with NHS Trusts, Acute Trusts, Primary Care, Hospices and other charities, patients, families, carers and health professionals to raise awareness of the importance of servicing the unmet legal needs of patients to continue to improve deliverance of totally integrated services.

**LEGACARE (UK) LIMITED**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 NOVEMBER 2021**

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We continue to strive to provide our services to any person affected by the diagnosis of life threatening/life limiting illness throughout the North East. However, during the pandemic and immediately afterwards there was a shift in focus for supporting our patients. Whilst we still attended a proportion of them in the hospital setting, we noticed an increasing percentage of patients who needed to see us at home and in conjunction with this, it became apparent that the issues our clients were facing were changing. Serious mental health issues became a key factor. In order to react to this identified demand, we have begun to explore the possibility of working closer with the local authority to assist more people in the community. These discussions are progressing very successfully and we hope to have some positive outcomes in the very near future.

**In Recognition**

One of our amazing team members, Katy aged 31, died unexpectedly during this period. The whole team is devastated. This tragic death has given us a tangible insight into loss and grief and has helped us to realize how important our holistic support is to our clients. We have therefore decided, in Katy's name, to develop a new arm of LegaCare offering more holistic support to patients, families and carers. This project will be known as Katy's Corner.

**Principal Funding Sources**

Historically, our main source of income came from NHS charities (Newcastle NHS Foundation Trust and Northumbria NHS Foundation Trust and Kirbys Solicitors (the founder of the Charity).

However, during this period we have tried to expand our funding base; increase the number of donations from charities; and worked to identify charitable trusts that will support us.

This was a difficult year because of COVID. Our income was down but we continued to support as many patients as possible but we have spent some time trying to restructure and improve the sustainability of the charity, going forward.

It is of note, that approximately £45000 recorded in 2021 was allocated for the financial year 2022 although none of it was restricted. Therefore, whilst the accounts are accurate we think it is a truer and fairer view that this income is seen as income in 2021 rather than 2020 as is currently recorded.

**LEGACARE (UK) LIMITED**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 NOVEMBER 2021**

---

**Structure, governance and management**

The Charity is a company limited by guarantee and was registered as a Charity with the Charity Commission on 25 January 2011.

The Trustees, who are also the directors for the purpose of company are :

Allison Jones	Chair
Coleen Arnold	Secretary (Accountant)
David Rees	Sales and distribution director
Robert Hetherington	Service user
Amanda Walshe	Lead Cancer Nurse
Steve Casey	Marketing Director
Sacha Finkle	Operations Manager

**Risk Management**

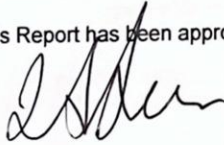
The trustees have a duty to identify and review the risks to which the Trust is exposed. They must ensure appropriate controls are in place to provide reasonable assurance against error and fraud.

**Public benefit**

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The trustees have complied with the duty under section 17 (5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in deciding what activities the Trust should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

This Report has been approved by the Board of Trustees



**David Rees**  
**Trustee**  
**30<sup>th</sup> August 2022**

**LEGACARE (UK) LIMITED**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF LEGACARE (UK) LIMITED**

---

I report to the trustees on my examination of the accounts of Legacare (UK) Limited for the year ended 30 November 2021 which are set out on pages 5 to 12.

**Responsibilities and basis of report**

As the trustee's of Legacare (UK) Limited (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity accounts carried out under section 145 of the Charities Act 2011. In carrying out my examination, have followed all 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 matters have come to my attention in connection with the examination giving me cause to believe;

- accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006. Or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Companies 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
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for any reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have not 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.

Zoe Lawson



Lawson 2020 Limited Chartered Accountants  
Hillheads Poultry Farm  
Newcastle Upon Tyne  
NE27 0BQ

Dated: 30<sup>th</sup> August 2022

**LEGACARE (UK) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

	Note	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b>Income from:</b>			
Donations and legacies	2	116,165	248,363
Investments		-	1
<b>Total income</b>		<u>116,165</u>	<u>248,364</u>
<b>Expenditure on:</b>			
Charitable activities	3	172,845	187,342
<b>Total expenditure</b>		<u>172,845</u>	<u>187,342</u>
<b>Net movement in funds</b>		<u>(56,680)</u>	<u>61,022</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward		58,017	(3,005)
Net movement in funds		(56,680)	61,022
<b>Fund balances at 30 November 2021</b>		<u>1,337</u>	<u>58,017</u>

The statement of financial activities includes all gains and losses recognised in the year and therefore a statement of comprehensive income has not been prepared.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**LEGACARE (UK) LIMITED**

**BALANCE SHEET**

**AS AT 30 NOVEMBER 2021**

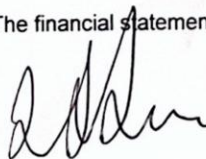
	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>	<b>6</b>		4,614		9,228
<b>Current assets</b>					
Debtors		-		-	
Cash at bank and in hand		<u>2,722</u>		<u>51,289</u>	
		2,722		51,289	
<b>Creditors : amounts falling due within one year</b>	<b>8</b>	(5,999)		(2,500)	
<b>Net current assets/(liabilities)</b>			<u><b>(3,277)</b></u>		<u><b>48,789</b></u>
<b>Total net assets</b>			<u><b>1,337</b></u>		<u><b>58,017</b></u>
<b>Charity funds</b>					
Unrestricted funds	<b>9</b>		1,337		58,017
<b>Total Funds</b>			<u><b>1,337</b></u>		<u><b>58,017</b></u>

For the financial year ended 30 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30th August 2022



D Rees  
Trustee

Company Registration No. 07287062

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2021

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### 1 Accounting policies

#### Charity information

Legacare (UK) Limited is a private charitable company limited by guarantee incorporated in England and Wales. The registered office is Suite 12 Manor Walks Shopping Centre, Cramlington, Northumberland, NE23 6QW.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Charities SORP (FRS 102) - 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 (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees have taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

The charity has no restricted funds.

#### 1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- voluntary income is received by way of donations and legacies and is included in full in the Statement of Financial Activities when receivable.
- incoming resources from charitable activities is recognised as the Charity earns the right to consideration by its performance of the service
- where income is received in advance of performance its recognition is deferred and included in creditors. Where entitlement occurs before income is received the income is accrued as a debtor.

# LEGACARE (UK) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 NOVEMBER 2021

#### 1 Accounting policies (Continued)

##### 1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes irrecoverable VAT, which is reported as part of the expenditure to which it relates.

- 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 examination fees and costs linked to the strategic management of the Charity.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with banks.

##### 1.7 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.

###### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

###### *Basic financial liabilities*

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

##### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

##### 1.9 Tangible fixed assets

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, they are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is provided on the following basis:

Office equipment – 33% straight line

##### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

LEGACARE (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

2 Income from donations and legacies

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations and gifts	70,165	36,630
Grants and core activities	46,000	211,733
	<u>116,165</u>	<u>248,363</u>

3 Analyses of expenditure by activities

	Activities directly undertaking	Support costs	Total finds
	2021	2021	2021
	£	£	£
Staff costs	133,052	-	133,052
Other support costs	-	39,793	39,793
Governance costs	-	-	-
	<u>133,052</u>	<u>39,793</u>	<u>172,845</u>

	Activities directly undertaking	Support costs	Total finds
	2020	2020	2020
	£	£	£
Staff costs	136,418	-	136,418
Other support costs	-	48,424	48,424
Governance costs	-	2,500	2,500
	<u>136,418</u>	<u>50,924</u>	<u>187,342</u>

LEGACARE (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

4 Trustees

The Trustees received no remuneration or reimbursed expenses in the year which is in accordance with the Charity's governing document.

5 Employees

Number of employees

	2021 Number	2020 Number
The average number of employees during the year was consisting of:	5	5
Solicitors	3	3
Admin Staff	1	1
Paralegal	1	1

	2021 £	2020 £
<b>Employment Costs</b>		
Wages and salaries	106,228	107,643
Social security costs	19,788	22,008
Other pension costs	7,036	6,767
	<u>133,052</u>	<u>136,418</u>

There were no employees whose annual emoluments were £60,000 or more (2020: nil).  
No Trustees received any remuneration or other benefits (2020: nil).

LEGACARE (UK) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

6 Tangible fixed assets

	£
<b>Cost</b>	
As at 30 November 2020	13,842
Additions	-
As at 30 November 2021	<u>13,842</u>
<b>Depreciation</b>	
As at 30 November 2020	4,614
Charge	4,614
As at 30 November 2021	<u>9,228</u>
<b>Net Book Value</b>	
As at 30 November 2021	<u>4,614</u>
As at 30 November 2020	<u>9,228</u>

7 Financial instruments

	2021	2020
	£	£
Financial assets		
Measurement at amortised costs	<u>2,722</u>	<u>51,289</u>

8 Creditors: amount falling due within one year

	2021	2020
	£	£
Accruals and deferred income	2,500	2,500
PAYE	3,499	-
	<u>5,999</u>	<u>2,500</u>

9 Statement of funds

Summary of funds - Current year

	As at 30 November 2020	Income	Expenditure	As at 30 November 2021
	£	£	£	£
General funds	<u>58,017</u>	<u>116,165</u>	<u>(172,845)</u>	<u>1,337</u>

Summary of funds - Prior Year

	As at 30 November 2019	Income	Expenditure	As at 30 November 2020
	£	£	£	£
General funds	<u>(3,005)</u>	<u>248,364</u>	<u>(187,342)</u>	<u>58,017</u>

**LEGACARE (UK) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**10 Analysis of net assets between funds - current period**

	<b>Unrestricted Funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	4,614	4,614
Current assets	2,722	2,722
Creditors due under one year	<u>(5,999)</u>	<u>(5,999)</u>
	<u><b>1,337</b></u>	<u><b>1,337</b></u>

**11 Analysis of net assets between funds - prior period**

	<b>Unrestricted Funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	9,228	9,228
Current assets	51,289	51,289
Creditors due under one year	<u>(2,500)</u>	<u>(2,500)</u>
	<u><b>58,017</b></u>	<u><b>58,017</b></u>

**12 Pension commitments**

The charitable company contributes towards the employee's personal pension schemes. Total contributions payable by the company amounted to £7,036 (2020: £6,767). Contributions outstanding at the year end totalled £nil (2020: £nil).

**13 Client funds**

The charity does not hold any client monies.

**14 Company limited by guarantee**

The company is limited by guarantee. At 30 November 2021 there were 7 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The company is under the control of the directors as a body and as such is not controlled by any individual.

**LEGACARE (UK) LIMITED**

England & Wales - Charity number 1140040

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# Accounts

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Registered number: 07287062  
Charity number: 1140040

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)  
UNAUDITED  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020

**ArmstrongWatson<sup>®</sup>**  
Accountants, Business & Financial Advisers

**LEGACARE (UK) LIMITED**  
**(A company limited by guarantee)**

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**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

<b>Trustees</b>	D Rees, Trustee R Hetherington, Trustee S Casey, Trustee C Arnold, Trustee (appointed 25 January 2020) A Walshe, Trustee (appointed 25 January 2020) S Finkle, Trustee (appointed 25 January 2020) A Jones, Trustee (appointed 25 January 2020)
<b>Company registered number</b>	07287062
<b>Charity registered number</b>	1140040
<b>Registered office</b>	Suite 4 Dudley Court Manor Walks Cramlington Northumberland NE32 6QW
<b>Accountants</b>	Armstrong Watson Audit Limited Chartered Accountants Fairview House Victoria Place Carlisle Cumbria CA1 1HP
<b>Bankers</b>	HSBC 189 High Street Gosforth Newcastle Upon Tyne Tyne and Wear NE3 1HE

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

The Trustees present their annual report together with the financial statements of the Legacare (UK) Limited for the year 1 December 2019 to 30 November 2020. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- Relieve the physical and mental health of people diagnosed with terminal or life threatening illnesses (and their families and carers) through the provision of legal advice and practical support.

The aims of our charity are to :

- Reduce the levels of stress and anxiety of people affected by life threatening illness.
- To provide as much free legal help and continued support to patients and carers who would not otherwise have access to it because of social or financial exclusion.
- To improve quality of life for patients
- To assist in the provision of dignity at time of death
- To provide legal advice and support for family and carers when their loved ones have died

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. We look at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of our activities and the benefits they have brought to those groups of people we are set up to help.

**c. Activities undertaken to achieve objectives**

Our main objective is to relieve physical and mental health of people diagnosed with terminal or life threatening illnesses. The strategies we use to meet these objectives include:

- Providing a range of legal services including advice and support on employment issues, debt, housing and mortgage problems, insurance claims, children and family issues, drafting wills, lasting powers of attorney and working alongside our local NHS partners to assist them with advance care planning.
- Providing an emergency service for urgent referrals for patients coming to end of life by attending upon them at home, in hospice or hospital.
- Providing out of office support for patients and health professionals.
- Training and Education for health professionals on the importance of a collaborative approach to patient care.
- Working in partnership with NHS Trusts, Acute Trusts, Primary Care, Hospices and other charities, patients, families, carers and health professionals to raise awareness of the importance of servicing the unmet legal needs of patients to continue to improve deliverance of totally integrated services.

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**Objectives and activities (continued)**

We continue to offer our services to any person affected by the diagnosis of life threatening/life limiting illness throughout the North East. However, the emphasis of need has shifted more towards end of life and palliative care.

The reason for this is because the Charity's initial focus was on this particular patient group.

In the year ending November 2020 the following categories of patients were assisted:

1.	Primary diagnosis of cancer	78%
2.	Non cancer diagnosis	22%
3.	Patients receiving end of life care	91%
4.	Patients with a life expectancy of 1 year+	9%

The impact of our work goes far beyond those we help directly. It includes reducing the distress suffered by the families and carers of patients. Many health professionals also tell us it reduces their stress and anxiety because they would often try to help patients sort out legal issues without having the necessary. Others tell us they would 'take their patients worries home'. because they are trained to care, but as a result of being able to refer a patient to LegaCare they feel relieved that excellent, continued support will continue by experts in the field required, giving them their own peace of mind. We also provide free legal telephone advice to health professionals who may want advice on behalf of patients on a confidential and anonymized basis.

**Achievements and performance**

**a. Principal Funding Sources**

Our main source of income comes from NHS charities and Kirbys Solicitors (the founder of the Charity).

As a result of limited resources, we are restricted in the number of patients we can help. We are ever mindful that we do not want to let a vulnerable patient down and therefore monitor, on a monthly basis the number of patients being referred to LegaCare.

Our funding is difficult to generate because:

1. All of our services are provided free to anybody who earns less than £30,000 per annum (which accounts for approximately 87% of people we help) and by the time they need our help they are in receipt of benefits and so if they are able to make a donation, they tend to be very small.
2. We do not advertise our services and therefore there is very little public awareness/support for what we do. The reason for this is simple. We are the only charity in the UK providing this bespoke service to a very vulnerable group of people. Because it is unknown what the unmet need for patients needing legal help at this pivotal time in their lives, we are reluctant to risk letting them down. However, the consequence is that the public won't support a charity they don't know.
3. Many patients are referred by charities such as hospices, Marie Curie and/or Macmillan and due to the smooth transition in that referral we are therefore often seen as an extension of their services and therefore donations and legacy income is donated to those charities.
4. There appears to be an assumption that because the charity employs solicitors, we must be a wealthy charity
5. As we are a service provider offering professional services we are not seen as a charity.

Aside from the income generated by the above sources LegaCare is seeking funding from a much broader group of agencies.

- i) LegaCare maintains a strong case for support from all 8 North East NHS Trusts who have had the benefit of our help for the last 10 years at no cost to them. Four of these Trusts now donate to LegaCare to support their patients.

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**Achievements and performance (continued)**

- ii) The support from the four Trusts referred to above has led to an increase in numbers of patients referred. This has meant that we have sadly had to withdraw some of our help from the Trusts who do not support us which has led to the nurses within those Trusts campaigning or support on our behalf.
- iii) We currently receive a donation from Newcastle University as we provide 20 students annually with work placements.
- v) We are now in negotiations with a number of health-related charities that we have supported over the last 8 years, such as hospices, dementia groups and groups caring for the bereaved.
- vi) We have maintained the two contracts for services with life and disability insurers who want their clients who have been diagnosed with critical or terminal illness to have access to our help by way of a telephone help line when they make a claim.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Structure, governance and management**

**a. Constitution**

Legacare (UK) Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The Trustees, who are also the directors for the purpose of company law are:

Allison Jones	Chair
Coleen Arnold	Secretary (Accountant)
David Rees	Sales and distribution director
Robert Hetherington	Service user
Amanda Walshe	Lead Cancer Nurse
Steve Casey	Marketing Director
Sacha Finkle	Operations Manager

**c. Risk management**

The Trustees have a duty to identify and review the risks to which the Trust is exposed. They must ensure appropriate controls are in place to provide reasonable assurance against error and fraud

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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

**d. Public benefit**

The Charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charity's charitable purposes for the public benefit. The Trustees have complied with the duty under section 17 (5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in deciding what activities the Trust should undertake. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Plans for future periods**

The Trustees aim to continue with the work of the charity and to identify opportunities to grow and support more beneficiaries in the future.

**Members' liability**

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

**Statement of Trustees' responsibilities**

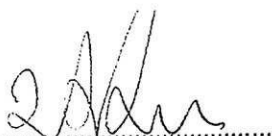
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**D Rees**  
Trustee

Date: 30 November 2021.

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**Independent examiner's report to the Trustees of Legacare (UK) Limited ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 November 2020.

**Responsibilities and basis of report**

As the Trustees of the Company (and 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 the Company's accounts 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**

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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company'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 Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Karen Rae

Dated: 30 November 2021

FCCA

**Armstrong Watson Audit Limited**

Chartered Accountants

Carlisle

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Donations and legacies	3	248,363	248,363	156,665
Charitable activities	4	-	-	3,780
Investments	5	1	1	11
		<u>248,364</u>	<u>248,364</u>	<u>160,456</u>
<b>Total income</b>				
<b>Expenditure on:</b>				
Charitable activities		187,342	187,342	172,576
		<u>187,342</u>	<u>187,342</u>	<u>172,576</u>
<b>Total expenditure</b>				
		<u>61,022</u>	<u>61,022</u>	<u>(12,120)</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward		(3,005)	(3,005)	9,115
Net movement in funds		61,022	61,022	(12,120)
		<u>58,017</u>	<u>58,017</u>	<u>(3,005)</u>
<b>Total funds carried forward</b>				

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 18 form part of these financial statements.

**LEGACARE (UK) LIMITED**  
 (A company limited by guarantee)  
 REGISTERED NUMBER: 07287062

**BALANCE SHEET**  
**AS AT 30 NOVEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	9,228	-
		<u>9,228</u>	<u>-</u>
<b>Current assets</b>			
Debtors	11	-	5,789
Cash at bank and in hand		51,289	5,775
		<u>51,289</u>	<u>11,564</u>
Creditors: amounts falling due within one year	12	(2,500)	(14,569)
		<u>48,789</u>	<u>(3,005)</u>
<b>Net current assets / liabilities</b>		<u>58,017</u>	<u>(3,005)</u>
<b>Total assets less current liabilities</b>		<u>58,017</u>	<u>(3,005)</u>
<b>Net assets / liabilities excluding pension asset</b>		<u>58,017</u>	<u>(3,005)</u>
<b>Total net assets</b>		<u><u>58,017</u></u>	<u><u>(3,005)</u></u>

LEGACARE (UK) LIMITED  
(A company limited by guarantee)  
REGISTERED NUMBER: 07287062

BALANCE SHEET (CONTINUED)  
AS AT 30 NOVEMBER 2020

	Note	2020 £	2019 £
<b>Charity funds</b>			
Restricted funds	14	-	-
Unrestricted funds	14	58,017	(3,005)
<b>Total funds</b>		<u>58,017</u>	<u>(3,005)</u>

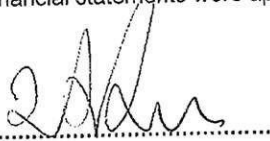
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



D Rees  
Trustee

Date: 30 November 2021.

The notes on pages 10 to 18 form part of these financial statements.

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**1. General information**

Legacare (UK) Limited is a private charitable company limited by guarantee incorporated in England and Wales. The registered office is Suite 4 Dudley Court, Manor Walks, Cramlington, Northumberland, NE32 6QW.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Legacare (UK) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts due to unrestricted reserves held at the year end date.

**2.3 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%
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**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**LEGACARE (UK) LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**2. Accounting policies (continued)**

**2.10 Financial instruments**

The Company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Pensions**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.12 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 Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Donations	36,630	36,630
Grants	211,733	211,733
	248,363	248,363
	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	42,018	42,018
Grants	114,647	114,647
	156,665	156,665

**LEGACARE (UK) LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**4. Income from charitable activities**

	<b>Total funds 2020 £</b>
Sales within charitable activities	-

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Sales within charitable activities	<u>3,780</u>	<u>3,780</u>

**5. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Interest receivable	<u>1</u>	<u>1</u>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Interest receivable	<u>11</u>	<u>11</u>

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**6. Analysis of expenditure by activities**

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Staff costs	136,418	-	136,418
Other support costs	-	48,424	48,424
Governance costs	-	2,500	2,500
	<u>136,418</u>	<u>50,924</u>	<u>187,342</u>

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	119,665	-	119,665
Other support costs	-	51,036	51,036
Governance costs	-	1,875	1,875
	<u>119,665</u>	<u>52,911</u>	<u>172,576</u>

**7. Independent examiner's remuneration**

	2020 £	2019 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>2,500</u>	<u>1,875</u>

**8. Staff costs**

	2020 £	2019 £
Wages and salaries	107,643	109,549
Social security costs	22,008	7,899
Contribution to defined contribution pension schemes	6,767	2,217
	<u>136,418</u>	<u>119,665</u>

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**8. Staff costs (continued)**

The average number of persons employed by the Company during the year was as follows:

	2020 No.	2019 No.
Solicitors	3	3
Administrative staff	1	1
Paralegal	1	1
	5	5
	5	5

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 30 November 2020, no Trustee expenses have been incurred (2019 - £NIL).

**10. Tangible fixed assets**

	Computer equipment £
<b>Cost or valuation</b>	
Additions	13,842
	13,842
At 30 November 2020	13,842
<b>Depreciation</b>	
Charge for the year	4,614
	4,614
At 30 November 2020	4,614
<b>Net book value</b>	
At 30 November 2020	9,228
At 30 November 2019	-

**LEGACARE (UK) LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**11. Debtors**

	2020 £	2019 £
<b>Due within one year</b>		
Trade debtors	-	5,588
Prepayments and accrued income	-	201
	<u>-</u>	<u>5,789</u>

**12. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Accruals and deferred income	<u>2,500</u>	<u>14,569</u>

**13. Financial instruments**

	2020 £	2019 £
<b>Financial assets</b>		
Debt instruments measured at amortised cost	<u>51,289</u>	<u>5,775</u>

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 December 2019 £	Income £	Expenditure £	Balance at 30 November 2020 £
<b>Unrestricted funds</b>				
General Funds	(3,005)	248,364	(187,342)	58,017

**Statement of funds - prior year**

	<i>Balance at 1 December 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 November 2019 £</i>
<b>Unrestricted funds</b>				
General Funds	9,115	160,456	(172,576)	(3,005)

**15. Summary of funds**

**Summary of funds - current year**

	Balance at 1 December 2019 £	Income £	Expenditure £	Balance at 30 November 2020 £
General funds	(3,005)	248,364	(187,342)	58,017

**Summary of funds - prior year**

	<i>Balance at 1 December 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 November 2019 £</i>
General funds	9,115	160,456	(172,576)	(3,005)

**LEGACARE (UK) LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2020**

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	9,228	9,228
Current assets	51,289	51,289
Creditors due within one year	(2,500)	(2,500)
	58,017	58,017
<b>Total</b>	<b>58,017</b>	<b>58,017</b>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	11,564	11,564
Creditors due within one year	(14,569)	(14,569)
	(3,005)	(3,005)
<b>Total</b>	<b>(3,005)</b>	<b>(3,005)</b>

**17. Pension commitments**

The charitable company contributes towards the employees' personal pension schemes. Total contributions payable by the company amounted to £6,767 (2019 - £2,217). Contributions outstanding at the year end totalled £Nil (2019 - £Nil).

**18. Controlling party**

The charitable company is under the control of the Trustees as a bodt and as such is not controlled by any individual.