

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

	A Walshe (Resigned 16 August 2021)
Trustees	D Rees R Hetherington S Casey C Arnold A Walshe (Resigned 16 August 2021) S Finkle A Jones T Elvin (Appointed 5 June 2022)
Trustees	D Rees R Hetherington S Casey C Arnold A Walshe (Resigned 16 August 2021) S Finkle A Jones T Elvin (Appointed 5 June 2022)
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 NE3 1HE

LEGACARE (UK) LIMITED

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LEGACARE (UK) LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2021

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

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

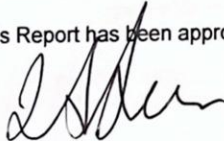
The trustees have a duty to identify and review the risks to which the Trust is exposed. They must ensure appropriate controls are in place to provide reasonable assurance against error and fraud.

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
30th 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: 30th August 2022

LEGACARE (UK) LIMITED

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

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

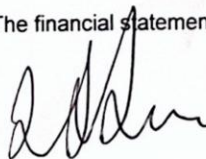
	Notes	2021		2020	
		£	£	£	£
Fixed assets	6		4,614		9,228
Current assets					
Debtors		-		-	
Cash at bank and in hand		2,722		51,289	
		<u>2,722</u>		<u>51,289</u>	
Creditors : amounts falling due within one year	8	(5,999)		(2,500)	
Net current assets/(liabilities)			<u>(3,277)</u>		<u>48,789</u>
Total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

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
	£	£
Unrestricted funds		
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	2020
	Number	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
	£	£
Employment Costs		
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

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

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

11 Analysis of net assets between funds - prior period

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