

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

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.

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 1st December 2021 and 30th 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.

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FOR THE YEAR ENDED 30 NOVEMBER 2022

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

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FOR THE YEAR ENDED 30 NOVEMBER 2022

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

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: 23rd Aug 2023.

LEGACARE (UK) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

| | | Unrestricted funds 2022 £ | Unrestricted funds 2021 (restated) £ |
|--|------|------------------------------------|--|
| | Note | | |
| Income from: | | | |
| Donations and legacies | 2 | 180,860 | 116,165 |
| Other income | | 37,148 | |
| Total income | | <u>218,008</u> | <u>116,165</u> |
| Expenditure on: | | | |
| Charitable activities | 3 | 215,729 | 204,707 |
| Total expenditure | | <u>215,729</u> | <u>204,707</u> |
| Net movement in funds | | <u>2,279</u> | <u>(88,542)</u> |
| Reconciliation of funds: | | | |
| Total funds brought forward | | (30,525) | 58,017 |
| Net movement in funds | | 2,279 | (88,542) |
| Fund balances at 30 November 2022 | | <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 (restated) | |
|--|----------|---------------|-----------------|-----------------|-----------------|
| | | £ | £ | £ | £ |
| Fixed assets | 6 | | - | | 4,614 |
| Current assets | | | | | |
| Debtors | | 12,148 | | - | |
| Cash at bank and in hand | | <u>23,547</u> | | <u>2,722</u> | |
| | | 35,695 | | 2,722 | |
| Creditors : amounts falling due within one year | 8 | (63,941) | | (37,861) | |
| Net current assets/(liabilities) | | | <u>(28,246)</u> | | <u>(35,139)</u> |
| Total net assets | | | <u>(28,246)</u> | | <u>(30,525)</u> |
| Charity funds | | | | | |
| Unrestricted funds | 9 | | <u>(28,246)</u> | | <u>(30,525)</u> |
| Total Funds | | | <u>(28,246)</u> | | <u>(30,525)</u> |

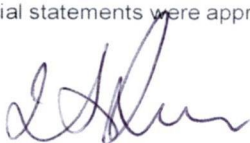
For the financial year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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 (restated) |
|----------------------------|----------------|-----------------|
| | £ | £ |
| Unrestricted funds | | |
| 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 (restated) |
| | £ | £ | £ |
| 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

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 (restated) |
|-------------|------|--------------------|
| Solicitors | 3 | 3 |
| Admin staff | 2 | 1 |
| Paralegal | 1 | 1 |
| Total | 6 | 5 |

| Employment costs | 2022 £ | 2021 (restated) |
|-----------------------|----------------|-----------------|
| 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

6 Tangible fixed assets

| | £ |
|------------------------|---------------|
| Cost | |
| As at 30 November 2021 | 13,842 |
| Additions | - |
| As at 30 November 2022 | <u>13,842</u> |
| Depreciation | |
| As at 30 November 2021 | 9,228 |
| Charge | 4,614 |
| As at 30 November 2022 | <u>13,842</u> |
| Net Book Value | |
| As at 30 November 2022 | <u>-</u> |
| As at 30 November 2021 | 4,614 |

7 Financial instruments

| | 2022 | 2021 (restated) |
|-------------------------------|--------|--------------------|
| | £ | £ |
| Financial assets | | |
| Measurement at amortised cost | 23,546 | 2,722 |

8 Creditors: amount falling due within one year

| | 2022 | 2021 (restated) |
|------------------------------|---------------|--------------------|
| | £ | £ |
| 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> |

9 Statement of funds

Summary of funds - Current year

| | As at 30 November 2021 | Income | Expenditure | As at 30 November 2022 |
|---------------|------------------------|---------|-------------|------------------------|
| | £ | £ | £ | £ |
| General funds | (30,525) | 218,008 | (215,729) | (28,246) |

Summary of funds - Prior Year

| | As at 30 November 2020 | Income | Expenditure | As at 30 November 2021 (restated) |
|---------------|------------------------|---------|-------------|-----------------------------------|
| | £ | £ | £ | £ |
| 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.