

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

LEGACARE (UK) LIMITED

CONTENTS

	Page
Legal and Administrative Information	1
Trustees Report	2-4
Independent examiners report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8-13

LEGACARE (UK) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Rees R Hetherington S Casey C Arnold
Charity number	1140040
Principal address	Suite 12 Manor Walks Shopping Centre Cramlington Northumberland NE236QW
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

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

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

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.

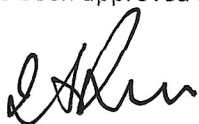
Public benefit

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 : 19th August 2024

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

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

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

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
	£	£
Unrestricted funds		
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

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
Total	6	6

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
	159,765	170,101

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	10,335	23,546

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	55,242	56,886
	63,596	63,941

8 Statement of funds

Summary of funds - Current year

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

Summary of funds - Prior year

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

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.