

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

LawCare Limited
- a company limited by guarantee

Report and Financial Statements
Year Ended

31st December 2020



LAWCARE LIMITED

Annual report and financial statements for the year ended 31 December 2020

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LAWCARE LIMITED

Statutory information for the year ended 31 December 2020

Trustees

Louise Campbell (resigned 31 December 2020)
Andrew Caplen, Chairman (appointed Chairman 8 July 2020)
John Guerin
Clare Joseph (appointed 1 January 2021)
Kayleigh Leonie
Iain Mackie
Alexandra Marks
Ryan McCuaig (appointed 1 January 2021)
Heather McKendrick (appointed 1 January 2021)
Paul Nevin
Valerie Peart (resigned 31 December 2020)
Lucinda Soon (appointed 1 January 2021)
Bronwen Still, Chairman (resigned as Chairman 8 July 2020)
Paul Venton (resigned 31 December 2020)
Helen Whiteman

Chief Executive

Elizabeth Rimmer

Registered office

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

Company number

03313975

Charity number

England and Wales: 1061685 Scotland: SCO39335

Bankers

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

Independent Examiner

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

LAWCARE LIMITED

Report of the Trustees for the year ended 31 December 2020

The Trustees present their report and unaudited financial statements for the year ended 31st December 2020 which were approved by the Board.

Governing document

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

Recruitment and Training of Trustees

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

Management Structures

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

Risk Management

The major risks, to which the charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks. Specifically, the financial performance and the resulting financial situation of the charity are reviewed at every quarterly meeting of the Board of Trustees as well as being examined in greater detail, where appropriate, by a specific group of Trustees. As required, independent examinations are also conducted. The critical risk register is reviewed by the Board at least annually. All staff receive training in risk assessment and the charity's procedures reflect best practice tailored to local circumstances. Health and Safety and risk management policies are reviewed by the Board when necessary and at least once every year. The Trustees are satisfied that the systems in place manage the exposure to major risk.

Objectives and activities

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

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

LAWCARE LIMITED

Report of the Trustees for the year ended 31 December 2020 (Continued)

Achievements & Performance

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

- (i) A free and confidential helpline, confidential email and webchat service which operates Monday to Friday 0900-1730, where LawCare staff and trained volunteers (17) will talk through issues with contacts and assist them in reaching solutions for their problems. There were 964 contacts in 2020 a 9% increase in the number of those seeking help since the year before.
- (ii) Where appropriate, the contact may be put in touch with a LawCare peer supporter, a lawyer who has experience (either personal or through family, friends or colleagues) of the types of issues that LawCare deals with i.e. stress, depression, workplace bullying, disciplinary issues, alcohol and/or substance abuse. That supporter will befriend the caller and offer on-going support. LawCare had 96 peer supporters and assigned 77 (compared to 32 in 2019) contacts for support this year.
- (iii) LawCare also provides talks about mental health and wellbeing in the legal community and why this matters to special interest groups such as firms, chambers, local law societies, professional bodies, law schools, and regularly attends legal conferences to promote the work of the charity. In 2020 LawCare attended 146 such events.
- (iv) LawCare provides information resources on a range of relevant issues such as sleep, depression, alcohol and bullying available in both print and digital formats.
- (v) The Charity has two websites www.lawcare.org.uk and www.lawcare.ie, providing information, topical blogs, news and events and details of how the helpline operates.
- (vi) LawCare uses social media, Twitter, Facebook and LinkedIn to raise its profile and engage with the legal community. It has 5841 Twitter followers, 1245 Facebook followers and 2333 LinkedIn followers.
- (vii) LawCare works to raise awareness and engagement about mental health in the legal community with a range of partners across legal education, training and practice.

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

Review of developments, activities and achievements

During the year, the charity has continued to work to raise its profile amongst lawyers in England, Wales, Scotland, the Isle of Man, Northern Ireland, Jersey, Guernsey and the Republic of Ireland.

The charity commenced in 1997, dealing solely with Solicitors in England and Wales. Its work was extended to members of the Law Society of Scotland in 1998; to Barristers in England and Wales in February 2001; to the Chartered Institute of Legal Executives (CILEX) and the Judiciary in England and Wales in January 2003; and to the Law Society of Northern Ireland in May 2005. The service also became available to Barristers Clerks in England and Wales in the summer of 2006. LawCare's services were extended overseas for the first time in 2008, with Solicitors in the Republic of Ireland benefiting from this support by arrangement with the Law Society of Ireland. A fifth member of staff, Mary Jackson, was recruited in the role of Co-ordinator (Ireland). A new website was launched dedicated to Irish lawyers - www.lawcare.ie. The Faculty of Advocates in Scotland, and the Law Society of the Isle of Man also extended LawCare's services to their members. In 2009, the Bar Councils in Northern Ireland and the Republic of Ireland, and the Institute of Paralegals (IOP) in England and Wales, made the LawCare services available to their members. In March 2010, the National Association of Paralegals extended LawCare's support and assistance to its members and in 2011, Judges in Scotland also came on board. In January 2013, the Costs Lawyers Standard Board made LawCare's support available to its members. In 2015 the Institute of Trade Mark Attorneys, Chartered Institute of Patent Agents and The Law Society of Jersey, extended LawCare's support to its members. In 2019 the Notaries Society, Council of Licensed Conveyancers and the Law Officers of the Crown Guernsey came on board.

LAWCARE LIMITED

Report of the Trustees for the year ended 31 December 2020 (*Continued*)

LawCare saw a 9% increase in support contacts in 2020, and an increase of 50% in visits to the website. The closer working partnership with Solicitor's Charity (formerly known as The Solicitors Benevolent Association) has continued and their generous support enabled us to reach out to more lawyers, their families and staff than would otherwise have been the case, and increased their funding to LawCare in 2020.

LawCare supported 738 people in 2020 (677 in 2019).

By far the most common issue contacts reported was workplace stress, at 23%, followed by anxiety (15%), and workplace bullying (10%). Contacts about anxiety more than doubled reflecting the impact of covid.

69% of contacts were female. 35% of contacts were aged 21-30.

The professional breakdown was as follows:

- Solicitor (England and Wales) – 55%
- Solicitor (Scotland) – 6%
- Barrister (England and Wales) – 5%
- Paralegal – 6%
- Chartered Legal Executive – 5%
- Solicitor (Northern Ireland) – 1%
- Other (Barrister [Northern Ireland], Barrister [Scotland] Barrister and Solicitors [Republic of Ireland], Judges, students, non-legal staff, Patent Attorneys, Trade Mark Attorneys 22%

Results for the year and review of financial position

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

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

The charity's funding during 2020 was provided by the Law Society of England and Wales; the Solicitors Benevolent Association; the Bar Council of England and Wales; CILEX; The IBC (Institute of Barristers Clerks); the Department of Justice; the IOP (Institute of Paralegals); the Costs Lawyers Standards Board; the Law Society of Northern Ireland; the Bar Council of Northern Ireland; the Law Society of Ireland; the Bar Council of Ireland; the Law Society of Scotland; the Faculty of Advocates; the Scottish Court Services; the Isle of Man Law Society, the Institute of Trade Mark Attorneys, the Chartered Institute of Patent Agent, the Law Society of Jersey, the Notaries Society, The Council of Licensed Conveyancers and The Officers of the Crown Jersey. In total, £324,398 was received as donations by these bodies and from individuals and groups. £386 of investment income was received. Total resources expended in 2020 were £362,371.

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

LAWCARE LIMITED

Report of the Trustees for the year ended 31 December 2020 *(Continued)*

Investment powers

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

Reserves Policy

The reserves policy is, as far as is prudently possible, to commit all the funds that are raised by the charity in the year in which they are received, having regard to the need for funds to cover a normal level of working capital. The Trustees have agreed that LawCare should carry between six and nine months running costs in reserve to cover outstanding debts and commitments, and wind-up costs, were the charity to wind up. At the year end, free reserves stand at £140,912 which is five months running costs based on 2020 annual expenditure.

Review of future developments

The Trustees have considered the impact of Covid-19 on the future of the charity but do not believe there will be a significant impact on its mission or funding. The charity will, therefore, continue to provide its existing services. Efforts will be concentrated on increasing the range and efficacy of the services offered, and extending the knowledge of, and services provided to, the groups which are presently served. A strategic review took place in 2018 which has identified key areas for development for the period 2019-2021:

- Educating the legal community about good mental health and the support available
- Developing and expanding support services
- Inspiring culture change
- Developing a sustainable funding model

Support and assistance

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

LAWCARE LIMITED

Report of the Trustees for the year ended 31 December 2020 (Continued)

Trustees (directors)

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

Louise Campbell (resigned 31 December 2020)
Andrew Caplen, Chairman (appointed Chairman 8 July 2020)
John Guerin
Clare Joseph (appointed 1 January 2021)
Kayleigh Leonie
Iain Mackie
Alexandra Marks
Ryan McCuaig (appointed 1 January 2021)
Heather McKendrick (appointed 1 January 2021)
Paul Nevin
Valerie Peart (resigned 31 December 2020)
Lucinda Soon (appointed 1 January 2021)
Bronwen Still, Chairman (resigned as Chairman 8 July 2020)
Paul Venton (resigned 31 December 2020)
Helen Whiteman

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

Method of election of Trustees

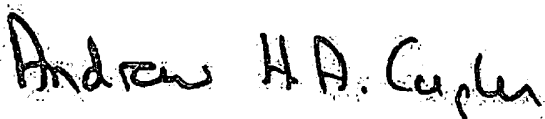
New Trustees are appointed by the current Trustees at Board meetings of the charity and become directors of the company. A majority of three quarters of the Trustees present at board meetings is needed to appoint a new Trustee.

Rotation of Trustees

Two Trustees have to stand down each year and be replaced. In the absence of other candidates, resigning Trustees may be re-elected. Paul Venton, Valerie Peart and Louise Campbell resigned on 31 December 2020.

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

By order of the Board



Andrew Caplen
Director / Chairman of the Board of Trustees
Date: July 13 2021

LAWCARE LIMITED

Statement of Trustees' responsibilities

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

Company law requires Trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LAWCARE LIMITED

Independent Examiner's report to the Trustees of LawCare Limited

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Moore Kingston Smith LLP

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

Devonshire House
60 Goswell Road
London EC1M 7AD

Date: 27 July 2021

LAWCARE LIMITED**Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2020**

		2020	2019
		Total	Total
	Notes	£	£
Income			
Incoming resources from generated funds:			
<i>Voluntary income:</i>			
Donation from the Law Society (E&W)		130,000	130,000
Donation from the Bar Council (E&W)		15,000	-
Donation from the Institute of Barristers Clerks		-	2,000
Donation from the Ministry of Justice		3,822	3,822
Donation from CILEX		13,000	13,000
Donation from the Law Society of Scotland		14,625	8,775
Donation from the Faculty of Advocates		862	862
Donation from the Bar Council of N Ireland		1,200	2,400
Donation from the Law Society of N Ireland		5,000	5,000
Donation from the Isle of Man Law Society		500	500
Donation from the Law Society of Ireland		25,120	25,134
Donation from the Scottish Court Service		2,400	2,400
Donation from the Bar Council of Ireland		-	4,600
Donation from CLBS		700	700
Donation from SBA (Solicitors Benevolent Association)		84,500	77,000
Donation from Law Society of Jersey		700	700
Donation from CIPA		4,000	4,000
Donation from Institute of Paralegals		700	-
Donation from CITMA		2,514	2,514
Donation from Notaries		1,434	1,434
Donation from Law Officers of the Crown		-	500
Donation from CLC		-	2,850
Other donations		18,321	22,487
<i>Activities for generating funds</i>			
Investment income		386	957
Total incoming resources		324,784	311,635
Expenditure			
Charitable activities		362,371	355,872
Total resources expended	3	362,371	355,872

LAWCARE LIMITED**Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2020**

		2020	2019
	Notes	Total £	Total £
Net movement in funds	2	(37,587)	(44,237)
Reconciliation of funds			
Total funds brought forward		<u>178,499</u>	<u>222,736</u>
Total funds carried forward		140,912	178,499

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

All funds are unrestricted.

LAWCARE LIMITED**Balance sheet at 31 December 2020**

	Note	2020 £	2019 £
Fixed assets			
Intangible assets	5	5,916	7,888
Tangible assets	6	5,643	7,524
		<u>11,559</u>	<u>15,412</u>
Current assets			
Other debtors		149	87
Cash at bank and in hand		139,424	176,045
		<u>139,573</u>	<u>176,132</u>
Creditors: amounts falling due within one year	7	(10,220)	(13,045)
Net current assets		<u>129,353</u>	<u>163,087</u>
Total assets less current liabilities		<u>140,912</u>	<u>178,499</u>
Funds			
Unrestricted fund		140,912	178,499
		<u>140,912</u>	<u>178,499</u>

Company registration number: 03313975

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

The Directors state

- (a) For the year ended 31 December 2020, the charitable company was entitled to exemption under Section 477 of the Companies Act 2006.
- (b) No notice from Trustees requiring an audit has been deposited under Section 476 of the Companies Act 2006.
- (c) The directors acknowledge their responsibilities for:-
 - (i) ensuring that the charitable company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year, and of its income and expenditure for the financial year, in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

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

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

Approved and authorised for issue by the Board of Directors on July 13 2021

Signed on behalf of the Board of Directors.

Andrew H.A. Caplen

Andrew Caplen

Director / Chairman of the Board of Trustees

1 Accounting policies

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

Accounting convention

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

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

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

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

Fund accounting

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

Incoming resources

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

LAWCARE LIMITED

Notes forming part of the financial statements for the year ended 31 December 2020 *(Continued)*

Expenditure

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

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity. In 2020, these amounted to: Salaries £37,987 (2019 – £40,224) Independent Examination Fee £2,990 (2019 – £2,760); and other costs £16,524 (2019 – £9,016).

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

Financial instruments

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

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

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

Cash and cash equivalents

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

LAWCARE LIMITED

Notes forming part of the financial statements for the year ended 31 December 2020 (*Continued*)

Judgements and key sources of estimation uncertainty

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

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

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

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

Depreciation of fixed assets

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

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

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

Intangible assets

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

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

	2020	2019
	£	£
Operating surplus is stated after charging:		
Depreciation	1,881	2,508
Amortisation	1,972	2,629

3 Total Resources Expended

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

LAWCARE LIMITED

Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)

2019	Governance Costs £	Charitable Activities £	Total £
General office and finance	9,016	41,059	50,075
Communications	-	84,118	84,118
Staff costs and Consultancy	40,224	173,526	213,750
Depreciation and amortisation	-	5,137	5,137
Bank charges	-	32	32
Independent Examination	2,760	-	2,760
Total	52,000	303,872	355,872
Re-apportionment of Governance Costs	(52,000)	52,000	-
Total Resources Expended	-	355,872	355,872

4 Trustees and employees

Average number of persons employed:
Administration

2020 No.	2019 No.
7	6
£	£
247,109	214,796
26,510	22,202
8,033	7,663
281,652	244,661

Employee costs during the year:

Wages and salaries	247,109	214,796
Social security costs	26,510	22,202
Pension contributions	8,033	7,663
	281,652	244,661

Employees

The Charity considers its key management personnel comprise the Trustees and the Chief Executive Officer. The total employment benefits including employer pension contributions of the key management personnel were £70,671 in 2020 (2019: £67,039).

1 employee was paid more than £60,000 during 2020 (2019 – nil).

Trustees' emoluments

Three Trustees received reimbursement of expenses to the amount of £238 (2019– five Trustees received £2,556).

No Trustee received any emoluments during the year (2019 - £nil).

LAWCARE LIMITED**Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)****5 Intangible fixed assets**

Cost	Website £
As at 1 January 2020 an	
31 December 2020	<u>29,544</u>
Accumulated amortisation	
At 1 January 2020	21,656
Charge for the year	<u>1,972</u>
At 31 December 2020	<u>23,628</u>
Net book value	
At 31 December 2020	<u>5,916</u>
At 31 December 2019	<u>7,888</u>

6 Tangible fixed assets

	Fixtures, Fittings and Equipment £
Cost	
At 1 January 2020	28,555
Additions in the year	<u>-</u>
At 31 December 2020	<u>28,555</u>
Accumulated depreciation	
At 1 January 2020	21,031
Charge for the year	<u>1,881</u>
At 31 December 2020	<u>22,912</u>
Net book value	
At 31 December 2020	<u>5,643</u>
At 31 December 2019	<u>7,524</u>

LAWCARE LIMITED

Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)

7 Creditors: amounts falling due within one year

	2020	2019
	£	£
Tax and social security	5,535	5,669
Accrued Expenses	2,760	2,650
Other creditors	1,925	4,726
	<u>10,220</u>	<u>13,045</u>

Included within other creditors above is an amount of £1,813 relating to a pension creditor (2019: £1,923).

8 Capital commitments

The charity has no capital commitments at the end of the year (2019 - nil).

9 Restricted funds

No restricted income or expenditure was incurred in 2020 (2019 - nil).

10 Related party transactions

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

Paul Venton was a Council member of the Law Society of England and Wales until 25 July 2003; Bronwen Still was a member of staff of the Solicitors Regulation Authority in England and Wales until mid 2010; Valerie Peart is a Council member of the Law Society of Ireland; Louise Campbell is an employee of the Law Society of Ireland. Andrew Caplen is a past president of the Law Society of England and Wales. John Guerin is a past president of the Law Society of Northern Ireland. Kayleigh Leonie was a Council member of the Law Society of England and Wales until July 2019 and is currently a member of the employment law committee. Helen Whiteman is the former CEO of CILEx regulation; she resigned from this role in September 2019.

11 Taxation

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