

Company Registration No. 03313975
Registered Charity:-
England and Wales No. 1061685
Scotland No. SC039335

LawCare Limited
- a company limited by guarantee

Report and Financial Statements
Year Ended

31st December 2025

LAWCARE LIMITED

Annual report and financial statements for the year ended 31 December 2025

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LAWCARE LIMITED

Statutory information for the year ended 31 December 2025

Trustees

Andrew Caplen, Chair (resigned as Chair 14/01/25, resigned as Trustee 27/01/26)
John Guerin (resigned 27/01/26)
Claire Joseph Chair (appointed Chair 14/01/25, resigned as Trustee April 28 2026)
Kayleigh Leonie (resigned 14/01/25)
Alexandra Marks (resigned 15/07/25)
Ryan McCuaig (resigned 14/01/25)
Heather McKendrick
Paul Nevin
Rachael O'Connor
Lucinda Soon
Emma Williams, Chair (appointed April 28 2026)
Karl Cerski, Treasurer
Karen Aitchinson (appointed April 28 2026)
Emma Clark (appointed April 28 2026)
Anna Forsyth (appointed April 28 2026)
Emma Jones (appointed April 28 2026)
Brigid Napier (appointed April 28 2026)
Eric Rugundu (appointed April 28 2026)
Mandeep Sandhu (appointed April 28 2026)
Joanne Theodoulou (appointed April 28 2026)

Chief Executive

Elizabeth Rimmer

Registered office

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

Company number

03313975

Charity number

England and Wales: 1061685 Scotland: SC09335

Bankers

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

Independent Examiner

Adam Fullerton FCA, Moore Kingston Smith LLP, Chartered Accountants, 6th Floor, 9 Appold Street, London, EC2A 2AP

LAWCARE LIMITED

Report of the Trustees for the year ended 31 December 2025

The Trustees present their report and unaudited financial statements for the year ended 31st December 2025 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. 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, are reviewed quarterly at Board meetings and systems or procedures have been established to manage those risks. The charity maintains a risk register which is reviewed by the Trustees quarterly. 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, by the Chief Executive and Treasurer. Karl Cerski, is a Trustee was appointed as Treasurer on April 16 2024 to provide support to the Chief Executive and increased oversight of LawCare's finances. As required, independent examinations are also conducted. 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 annually. 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:

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;

- a) 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
- b) 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 2025 (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 0900-1700, where LawCare staff and trained volunteers (43) will talk through issues with contacts and assist them in reaching solutions for their problems. There were 983 support contacts in 2025 (1037 contacts in 2024).
- (ii) Where appropriate, the contact may be put in touch with a LawCare peer supporter, a legal professional who has experience (either personal or through family, friends or colleagues) of the types of issues that LawCare deals with i.e. stress, depression, anxiety, workplace bullying, disciplinary issues or career concerns. That supporter will befriend the caller and offer on-going support. LawCare had 82 peer supporters and assigned 73 contacts for support in 2025.
- (iii) LawCare provided financial support for 4 people to access counselling.
- (iv) LawCare provides talks and training about mental wellbeing 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 2025 LawCare spoke at 86 such events, gave 14 introductory sessions about the support we offer and provided training to 35 organisations.
- (v) LawCare provides information resources on a range of relevant issues such as sleep, depression, anxiety, stress and bullying available in digital formats and resources for legal workplaces on how to support mental wellbeing and create a positive working culture.
- (vi) The Charity has a website www.lawcare.org.uk providing information, topical blogs, news and events and details of the support available from LawCare.
- (vii) LawCare uses social media, Twitter, Facebook and LinkedIn to raise its profile and engage with the legal community. It gained over 3000 new LinkedIn followers in 2025. LawCare's LinkedIn Newsletter launched in August 2023 had over 9000 subscribers by the end of 2025.
- (viii) LawCare hosted 6 webinars in the year, reaching over 1000 people.

Full details of LawCare's impact can be seen at <https://lawcare.org.uk/our-impact/>

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

LawCare works to raise awareness and engagement about mental wellbeing in the legal community in England, Wales, Scotland, the Isle of Man, Northern Ireland, Jersey and Guernsey, with a range of partners across legal education, training, regulation and practice.

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. In 2008 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 Council in Northern Ireland, made LawCare services available to their members. 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 Chartered 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 2025 (Continued)

A significant development in the year was the launch of LawCare's Life in the Law 2025 study which launched in October 2025. The findings were disseminated widely across the legal sector and will form the basis of LawCare's new strategy for 2026-28.

The closer working partnership with The Solicitors' Charity has continued.

The most common issue contacts reported to our support services were workplace stress at 41%, career concerns at 39% and anxiety at 34%.

70% of contacts were female, and 40% of contacts were from a non white ethnicity, with 29% of all contacts identified as having a disability.

The professional breakdown was as follows:

- Solicitor 51 %
- Trainee Solicitor 13%
- Barrister or Pupil barrister 7%
- Paralegal 9%
- Staff (non-legal) 4%
- Chartered Legal Executive 4%
- Law student 4%
- Other legal professional 8%

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 2025 was provided by the Law Society of England and Wales; the Solicitors Charity; the Bar Council of England and Wales; the Costs Lawyers Standards Board; the Law Society of Northern Ireland; the Bar Council of Northern Ireland; the Law Society of Scotland; the Faculty of Advocates; the Scottish Court Services; the Isle of Man Law Society, the Chartered Institute of Trade Mark Attorneys, the Chartered Institute of Patent Agents, the Law Society of Jersey, the Notaries Society, and The Officers of the Crown Guernsey. In total, £401,516 was received as donations by these bodies and from individuals and groups. £2,052 of investment income was received. Total resources expended in 2025 was £479,508.

Though some of the Directors / Trustees have relationships with some of our funders (for more information, see note 11), none of the funding bodies exercises any control over the way that the charity is run. The charity is grateful to all its funders for enabling it to carry on its valuable work.

LAWCARE LIMITED

Report of the Trustees for the year ended 31 December 2025 (*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 four and six month's running costs in reserve to cover outstanding debts and commitments, and wind-up costs, were the charity to wind up. At the year end, unrestricted reserves stand at £ 73,335, which is 2 months essential running costs.

Review of future developments

The charity will 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 is taking place in June 2026.

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 generously provide rooms at their premises for LawCare meetings.

LAWCARE LIMITED

Report of the Trustees for the year ended 31 December 2025 (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 the signing of the Independent Examiner's report:

Andrew Caplen, Chair (resigned as Chair 14/01/25, resigned as Trustee 27/01/26)
John Guerin (resigned 27/01/26)
Claire Joseph Chair (appointed Chair 14/01/25, resigned April 28 2026)
Kayleigh Leonie (resigned 14/01/25)
Alexandra Marks (resigned 15/07/25)
Ryan McCuaig (resigned 14/01/25)
Heather McKendrick
Paul Nevin
Rachael O'Connor
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Emma Williams, Chair (appointed April 28 2026)
Karl Cerski, Treasurer
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Emma Clark (appointed April 28 2026)
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Emma Jones (appointed April 28 2026)
Brigid Napier (appointed April 28 2026)
Eric Rugundu (appointed April 28 2026)
Mandeep Sandhu (appointed April 28 2026)
Joanne Theodoulou (appointed April 28 2026)

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 must stand down each year and be replaced. In the absence of other candidates, resigning Trustees may be re-elected.

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


Karl Cerski
Treasurer of the Board of Trustees
Date: 14 June 2026

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 2025.

Responsibilities and basis of report

As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland, your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered 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 that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Signed by:

Moore Kingston Smith LLP
9ED5D7CC3357445...

Adam Fullerton FCA
Independent Examiner
For and on behalf of Moore Kingston Smith LLP

6th Floor
9 Appold Street
London EC2A 2AP

Date: 24/8/2026

LAWCARE LIMITED**Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2025**

		2025	2024
	Notes	Total £	Total £
Income			
Incoming resources from generated funds:			
<i>Voluntary income</i>			
Donation from the Law Society (E&W)		136,500	130,000
Donation from the Bar Council (E&W)		7,500	7,500
Donation from the Ministry of Justice		-	-
Donation from CILEX		8,139	8,311
Donation from the Law Society of Scotland		13,000	11,700
Donation from the Faculty of Advocates		862	862
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 Scottish Court Service		2,400	2,400
Donation from CLSB		700	700
Donation from The Solicitor's Charity (formerly SBA)		110,000	110,000
Donation from Law Society of Jersey		700	700
Donation from CIPA		4,000	4,000
Donation from Institute of Paralegals		-	-
Donation from CITMA		2,514	2,514
Donation from The Notaries Society		1,490	1,462
Donation from Law Officers of the Crown Guernsey		500	500
Donation from CLC		2,850	2,850
Donation from the Bar of Northern Ireland		1,200	1,200
Other donations		103,661	136,957
<i>Activities for generating funds</i>			
Investment income		2,052	4,182
Sponsorship		-	5,750
Total incoming resources		403,568	437,088
Expenditure			
Charitable activities		479,508	443,085
Total resources expended	3	479,508	443,085

LAWCARE LIMITED
Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 December 2025

		2025	2024
	Notes	Total £	Total £
Net movement in funds	2	(75,940)	(5,997)
Reconciliation of funds			
Total funds brought forward		149,275	155,272
Total funds carried forward		73,335	149,275

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 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	5	25,689	16,253
Tangible assets	6	3,488	3,946
		<u>29,177</u>	<u>20,199</u>
Current assets			
Cash at bank and in hand		64,116	155,932
Debtors	7	2,316	2,542
		<u>66,432</u>	<u>158,474</u>
Creditors: amounts falling due within one year	8	<u>(22,274)</u>	<u>(29,398)</u>
Net current assets		<u>44,158</u>	<u>129,076</u>
Total assets less current liabilities		<u><u>73,335</u></u>	<u><u>149,275</u></u>
Funds			
Unrestricted fund		73,335	149,275
		<u><u>73,335</u></u>	<u><u>149,275</u></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 2025, 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 14 June 2026.

Signed on behalf of the Board of Directors.

Karl Cerski 
Treasurer of the Board of Trustees

LAWCARE LIMITED**Notes forming part of the financial statements for the year ended 31 December 2025**

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 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 2025 (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 2025, these amounted to: Salaries £44,649 (2024 £41,641) Independent Examination Fee £4,321 (2024 £4,894) and other costs £13,254 (2024 £18,710).

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 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 2025 (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 LIMITED**Notes forming part of the financial statements for the year ended 31 December 2025 (Continued)****2 Net movement in funds**

	2025 £	2024 £
Operating surplus is stated after charging:		
Depreciation	1,163	1,315
Amortisation	8,563	5,418
	<u> </u>	<u> </u>

3 Total Resources Expended

2025	Governance Costs £	Charitable Activities £	Total £
General office and finance	13,254	59,276	72,530
Communications	-	67,017	67,017
Staff costs and Consultancy	44,649	281,223	325,872
Depreciation and amortisation	-	9,726	9,726
Bank charges	-	42	42
Independent Examination fee	4,321	-	4,321
Total	<u>62,224</u>	<u>417,284</u>	<u>479,508</u>
Re-apportionment of Governance costs	(62,224)	62,224	-
Total Resources Expended	<u>-</u>	<u>479,508</u>	<u>479,508</u>

LAWCARE LIMITED**Notes forming part of the financial statements for the year ended 31 December 2025 (Continued)**

2024	Governance Costs £	Charitable Activities £	Total £
General office and finance	18,710	63,202	81,912
Communications	-	52,850	52,850
Staff costs and Consultancy	41,641	254,969	296,610
Depreciation and amortisation	-	6,733	6,733
Bank charges	-	86	86
Independent Examination	4,894	-	4,894
Total	65,245	377,840	443,085
Re-apportionment of Governance Costs	(65,245)	65,245	-
Total Resources Expended	-	443,085	443,085

4 Trustees and employees**Average number of persons employed:**

Administration

**2025
No.****2024
No.**

9

9

£**£****Employee costs during the year:**

Wages and salaries

334,463

302,845

Social security costs

28,769

25,641

Pension contributions

10,071

9,760

373,303**338,246****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 £88,040 in 2025 (2024: £82,785). 1 employee was paid between £70,000 - £80,000 during 2025 (2024 1 employee was paid £70,000- £80,000).

Trustees' emoluments

Three Trustees received reimbursement of expenses to the amount of £408 (2024 – three Trustees received £660).

No Trustee received any emoluments during the year (2024 - £nil).

LAWCARE LIMITED

Notes forming part of the financial statements for the year ended 31 December 2025 (Continued)

5 Intangible fixed assets

Cost	Website & Database £
As at 1 January 2025	66,513
Additions in the year	18,000
As at December 31 2025	84,513
Accumulated amortisation	
At 1 January 2025	50,260
Charge for the year	8,563
At 31 December 2025	58,823
Net book value	
At 31 December 2025	25,690
At 31 December 2024	16,253

6 Tangible fixed assets

	Fixtures, Fittings and Equipment £
Cost	
At 1 January 2025	33,744
Additions in the year	705
At 31 December 2025	34,449
Accumulated depreciation	
At 1 January 2025	29,798
Charge for the year	1,163
At 31 December 2025	30,961
Net book value	
At 31 December 2025	3,946
At 31 December 2024	3,488

LAWCARE LIMITED

Notes forming part of the financial statements for the year ended 31 December 2025 (Continued)

7 Debtors

These consist of prepayments of £2,316 for 2025 and £2,542 for 2024.

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Tax and social security	9,637	23,619
Accrued Expenses	4,240	4,038
Other creditors	8,397	1,741
	<u>22,274</u>	<u>29,398</u>

Included within other creditors above is an amount of £7,466 relating to a pension creditor (2024: £1,741).

9 Capital commitments

The charity has no capital commitments at the end of the year (2024 - nil).

10 Restricted funds

No restricted income or expenditure was incurred in 2025 (2024 - nil).

11 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.

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. Heather McKendrick is a former employee of the Law Society of Scotland.

12 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.