CARE NEWS

AUTUMN 2019

ALBERT GOODMAN

CHARTERED ACCOUNTANTS, TAX CONSULTANTS & FINANCIAL PLANNERS

In this issue:

Welcome

Welcome to our Autumn 2019 Care Newsletter. As we reach the half-way point of the financial year we are still no further forward on Brexit or the Green Paper but as my half-year review of the market shows, the care sector remains positive. My lead article in this edition focuses on Business Structures, and Elaine Grose extends this in her article where she offers further advice on Asset Purchase Agreements.

If you are seeking funding for acquisition, extension, or another purpose, Mark Hickman from Chandler & Co explains why it is vital to use the right broker. We're delighted to hear from a new Care Home owner after her first year in business, and Andrew Hopper gives advice on Workplace Pensions. We also have an explanation of care funding from Louise Osborne, head of Albert Goodman's Financial Planning team, who is accredited by the Society of Later Life Advisers (SOLLA).

Finally, an important date for your diary: **The Southwest Care Exhibition** takes place at Westpoint in Exeter on 12th March 2020 and Louise Osborne will be speaking. We hope to see you there.

Julie Hopkins

Director and Head of Care Sector, Albert Goodman

Julie Hopkins' Half-Year review of the care market

It has been a busy six months, with the care home market elevated into selling and acquisition mode. Deals have been reverberating throughout the South/South West despite the political climate and the team at Albert Goodman has been busy assisting with these, working alongside our colleagues at Chandler & Co.

Despite the Government putting its full Spending Review and the Green Paper on hold whilst it prepares for a possible 'No Deal' Brexit, the care market remains positive. Investors and developers alike are seeking out opportunities, and Albert Goodman is seeing first-hand EBITDAR growth working alongside reinvestment programmes and consolidation.

As a needs-based business the care sector continues to attract demand, as the baby boom generation enters retirement. There is no doubt that a care business with forward-thinking governance ensures sustainability, able to adapt to changes in regulation and the growing complexities of service users.

Corporate Structure in a Care Business Setting Part Two: Potential Structures

In our Summer 2019 Newsletter, Director Julie Hopkins considered the main advantages and disadvantages of incorporation. Here, she discusses potential company structures and shares some practical acquisition tips.

Popular structures

1. Holding Company

Upon incorporating or acquiring a care business, a holding company tends to be formed to hold the property. This occurs particularly in a group structure, with the holding company owning the operational company. The key benefits and points to consider with this type of structure are as follows:

- A lease tends to be set up between the two companies. As long as this is arranged in a group format, Stamp Duty Land Tax is not an issue
- The rental payments or management charge will fund the property debt / loan
- Dividends from the operational company can be declared to the holding company for declaration to the beneficial shareholders
- The use of Alpha shares in the holding company can also be used to reflect a commercial basis for remuneration planning for the directors/shareholders.

2. Asset Purchase Agreement (APA) or Share Purchase Agreement (SPA)

As referred to in previous editions of this newsletter, acquisitions are made in the form of an Asset Purchase Agreement (APA) or Share Purchase Agreement (SPA). Deals within the last 18 months have seen a mixture of the two. The key points to consider are:

- An SPA ensures CQC registration continuity whereas an APA requires a new CQC registration, meaning that the CQC registration process takes longer
- An APA deal should include a CQC registration as a condition, an area which is often overlooked. If this is not possible by completion, a letter from the CQC highlighting procedures to obtain the successful registration, followed by a Notice of Decision will add content to the disclosures
- Both an APA and an SPA will include TUPE terms, and the warranty section of the deal is an important area to consider
- Consider what you are buying with an Asset Purchase transaction. Goodwill, plant, fixtures and equipment are important, and the tax implications will vary depending upon the split
- As part of the APA, remember that buying two properties from one vendor will be a linked property transaction for Stamp Duty Land Tax, and will therefore attract a higher Stamp Duty Bill
- When looking at an APA or an SPA it is advisable for Heads of Terms (HOTs) to be considered. This generally tends to be carried out for SPAs, but practical experience has proved that having the right HOTs can save a lot of time further down the line. A supposedly simple consideration such as who owns the assets and the goodwill of a business, and which entity is contracted with the Local Authority, should be included in the HOTs to save queries later on

- Always consider any headline price reductions for any capital and repair works carried out by surveys
- As part of an SPA due diligence, consider any price reductions for deferred tax liabilities
- Further information on APAs is available in Elaine Grose's article in on page 5.

3. Limited Liability Partnerships (LLP)

- Limited Liability partnerships have reduced in popularity, especially those with corporate partners. This is due to the tax complexities, particularly upon exit of the LLP
- Always consider the structure of the deal if seeking to acquire a care business from an LLP.

General points to consider

- Always carry out due diligence regarding the current CQC registration, and review historical inspection reports. Funding requirements will usually look at the last 3 reports.
- Prepare your acquisition strategy and financial planning early, ensuring that all the usual Key Performance Indicators are considered in the planning process
- Always obtain historical and up-to-date financials as part of the purchase process, carrying out your own forecasting due diligence in order to ensure trading sustainability and debt service delivery
- Advice from Neil Hutchings, Director of Corporate Finance at Albert Goodman: "With any acquisition always carry out the financial due diligence early on, and appoint professional assistance if you are not intending to carry this out yourself"
- Advice from Julie Hopkins, Director at Albert Goodman; and Elaine Grose, Senior Tax Manager at Albert Goodman: "With any acquisition ensure that you engage with accountants and solicitors experienced in the care sector, this has proven invaluable time and time again"
- Always ensure that you receive regular trading updates from the vendor since deterioration of trading can create funding issues, and you may need to re-visit the headline figures
- Obtain your own professional valuation for the acquisition.

In a future care newsletter, I will consider the sale and exit process with some practical tips.

Please get in touch with me at julie.hopkins@albertgoodman.co.uk if you would like an initial free consultation regarding your business needs.

Buying or selling a care home

- things to think about if making an Asset Purchase Agreement

Elaine Grose, Senior Tax Manager at Albert Goodman, gives advice on possible tax relief, goodwill value and other considerations when making an Asset Purchase Agreement.

Business opportunities

It has been a busy month for the care sector team, with two clients completing on the acquisition of existing care homes and increasing their presence in the South West market.

From a tax perspective, trade and asset deals are not as attractive as they used to be, but there are still upfront tax reliefs to be negotiated. The tax focus for care home owners remains with capital allowances, purely due to the nature of what is being acquired. The (section 198) fixtures election is a key area of negotiation which looks to split the value of the property between the physical building and the fixtures which lie within. The value attributed to fixtures attracting upfront tax relief.

An example split of consideration

£1.6M offer is made for the trade and assets.

1)	Property	£1,150,000 [s198 election £345,000]
2)	Moveable equipment	£110,000
3)	Goodwill	£327,000
4)	Contracts	£1
5)	IP	£1
6)	Stock	£12,998

Whilst the property value will not receive tax relief upfront, negotiating the s198 position will. If the vendor is (willing) able to make an election for this value, £345,000 could attract up to £65,500 of corporation tax relief in the year of acquisition. Equally the moveable equipment value could attract up to £20,900 of corporation tax relief in the year of acquisition.

Goodwill lost?

Back in the Summer of 2015, the rules altered around the acquisition of business goodwill. Previously companies would obtain tax relief as the asset was amortised, however following the change the tax relief was in effect delayed until a subsequent sale. From April this year, these rules were softened slightly permitting an annual maximum 6.5% deduction. This, however, is only permitted if the goodwill is acquired alongside qualifying intellectual property such as patents or registered designs and may still not be available at all, if the goodwill value dominates the value associated with the qualifying intellectual property.

Other considerations

Whilst some buyers may be content to rely upon the disclosure letter and warranty protections; in our view undertaking due diligence is critical to understanding what you are buying, who you are buying it from and the condition you are buying it in.

CQC registration must also be borne in mind, generally completion being subject to a successful registration. This is discussed in more detail in Julie Hopkins' article on Business Structures.

A prepayment statement deliverable by the vendors within a short time frame is also crucial, to ensure the vendor does not benefit from monies received for a period in which they do not own the business.

If the disclosure letter includes aspects which you have concerns over, consider a retention to be held in escrow, to cover any resulting warranty claims and/or negotiate a reduction in the consideration offered. An experienced corporate and commercial property solicitor is worth their weight in gold for this process.

If you wish to discuss how Albert Goodman can assist with buying or indeed selling your care home please contact Elaine Grose on 01823 286096 or email elaine.grose@albertgoodman.co.uk

CARE FEES: *Who pays?*

Following the two BBC Panorama programmes about social care which aired in the Spring, the topic of how it is funded has returned to the fore. Louise Osborne, Partner at Albert Goodman and head of the Financial Planning Team, explains the process.

Over recent years, public knowledge around care fees has improved. Despite this, only half of adults understand that state contribution to social care is means tested. Those who are aware of a means test often fear the spiralling costs of care and running out of money. Older people tend to be comfortable planning for retirement and even funeral costs, but they fear living with care needs as they are afraid of being a 'burden' to their loved ones.

Information in the public domain regarding the means test is often misleading, referring to an "asset cap of £23,250" without detailing the complexities and who it applies to.

There are in fact two capital limits for those receiving care in England. If you have more than the higher limit of £23,250 in assessable assets and your care costs are more than your income you may be expected to use your capital towards your care costs. If you have capital less than £14,250, you will not be expected to use this to pay for your care but you are still likely to make a significant contribution to your care costs. If you have capital between the two limits, you will be expected to use some of this capital to meet your care costs.

There are a number of factors which determine how the capital threshold rules are applied. The main factors are:

■ The nature of your care needs

Local Authorities have an obligation to conduct an assessment (known as a needs assessment) to decide on an individual's care needs and the most appropriate place for them to be met. If you are not found to have 'eligible care needs' the local authority will not provide any funding and the cap will not be relevant.

The NHS has a duty to provide aftercare services under s.117 of the Mental Health Act Continuing Healthcare for those with very significant healthcare needs, and reablement services which are designed to help you recover and regain independence at home. In these circumstances, the NHS usually pays all the care fees and a means test is not required.

There are also some services provided free of charge, regardless of your savings, such as adaptations to the home costing less than £1,000 each to install.

■ Where the care will be provided:

Most of us would like to stay in our own homes for as long as possible and local authorities tend to support this. But care at home can still be costly; just two hours of daily home care could cost over £11,000 a year.

If you receive care in your own home, its value will be disregarded. If you become a permanent resident in a care home the value of your home will be disregarded for the first 12 weeks only, after which time it is treated as capital unless it remains occupied by your spouse, partner or civil partner. Local authorities have the discretion to exclude the home from capital assessment in other situations.

■ The cost of your care:

The local authority has maximum rates it is prepared to pay for care. These are revised each year. If your care costs in excess of these maximums and you run out of money, the local authority may ask for a top up to the fee. This top up cannot usually come from you and is often paid by a family member.

■ Where your capital is held:

The means test includes most capital, including; bank and building society accounts, National Savings and Premium Bonds, Stocks, Shares and Investment Products, most property and land (see above). However, some assets are disregarded including: the capital value of life policies and annuities, compensation payments held by the courts, some trust capital, some investment bonds (this needs checking with the provider).

Personal possessions such as art and jewellery are disregarded, unless they were bought with the intention of avoiding paying for care. If you have given capital away with the intention of avoiding paying for care you will be treated as owning the assets, regardless of when the gift was made.

The council can only take your own finances into account, and you are assumed to have an equal share in joint assets unless can provide evidence to the contrary.

■ Your income and the income of your spouse or civil partner

If your weekly income is more than your care costs you will usually have to pay all of the care costs yourself, so any capital cap is irrelevant. The local authority must ensure you keep a minimum level of income for your own needs. If you are receiving care in your own home, daily living costs include food and utility bills. If you are in a care home your personal expenses allowance will be just £24.90 per week.

Assessable income includes income from state, personal and occupational pension, interest from bank and building society accounts, investment income including shares and ISAs, most benefits, money from trusts, maintenance payments and others.

If your spouse has little income of their own and is reliant upon a share of your occupational or pension income (not your state pension) to meet their basic living expenses, you can pay up to half of this to them with the aim of protecting them against debt and financial hardship themselves.

As you can see the “care cap” is not as simple as the balance in your bank account, and depends upon your own personal circumstances. Because people struggle to understand the means test and navigate care services, the Government has introduced responsibilities for local authorities to provide information and advice. The Government guidance emphasises the importance of financial advice as, ‘fundamental to enabling people to make well-informed choices about how they pay for their care’.

Albert Goodman’s team includes Chartered and Certified Financial Planners and members of the Society of Later Life Advisers (SOLLA) which is a specialist, not for profit organisation, whose members have the specialist knowledge, skills, experience and integrity to provide advice to adults needing care and their families.

For more information contact Louise Osborne on louise.osborne@albertgoodman.co.uk or telephone 01934 642222.

FUNDING FOR THE CARE SECTOR
- It's important to use the right broker

In our Summer 2019 Newsletter Jonathon Read, Senior Broker at Chandler & Co, shared his analysis of the funding trends in the care sector. Here, Mark Hickman, Director of Chandler & Co, explains how the company was recently able to join forces with Albert Goodman to secure funding for a client in the region.

Chandler&Co
Care Sector Mortgage Brokers

Chandler & Co have been arranging mortgages in the care sector for over 25 years and have worked through many challenging times. The care sector is the only sector we work in and we are still going strong, proving that there are deals to be done in the marketplace. We can arrange all aspects of mortgaging for clients whether it is for acquisition, refinance, development, loan re-structuring, or a partnership buyout. It is now more crucial than ever to access the whole market to ensure not only that appropriate funding is secured for the client, but that they are aware of the full spectrum of what is being offered. As a company we are working on nearly 100 deals, a staggering number considering we only work in the care sector, and are working with 14 different lenders.

Every deal is different, and we recently worked on a case with the team at Albert Goodman where we secured competitive funding for a local care provider who operated a private boutique care home in the South West. The care home had an 'Outstanding' CQC report to help them secure a new acquisition for a second care home in the South West, which would be extended from a mid-20 bed care home to one with over 40 beds. It is possible to obtain funding for these types of expansion although some lenders would be restricted in certain aspects, such as the bricks and mortar value of the property or the number of beds. In this instance not having access to the whole market could potentially be problematic for the buyer, because if they were let down by a lender or not able to secure a mortgage which would enable them to complete the transaction, their creditability would be affected. Furthermore, if they were 4 weeks into the transaction then to begin the process again would cause further delays, and in reality potentially lose them the transaction.

The message therefore is that there has never been a better time to speak to Chandler & Co about funding for your care business given our vast experience, knowledge, and contacts within the care sector. We work on a 'results only' basis and would only take on a transaction if we were confident that we could successfully secure funding.

Please contact us on 01622 817484 or mark@chandlerandco.co.uk to discuss your current loan facilities, plans for the future, or potential acquisitions.

TAX TIPS: PAYROLL MATTERS

Checking National Insurance

If NIC is incorrectly calculated HMRC is unlikely to rectify it, thus you should always check as follows:

- Directors (members of the Board, not in name only)
  - Unlike normal employees, directors are treated as having an annual pay period for NIC calculations

- Pension age
  - In this era where there is no deemed retirement age keep sight of the following:
    - Employees are not liable to pay primary class 1 NIC once they have reached State Pension Age (SPA). However, secondary (employers) class 1 NIC is payable on their salary beyond that point
    - In November 2018 the SPA was equalised at age 65 for men and women, but the SPA continues to rise in accordance with the individual's date of birth
    - This information needs to be recorded in your payroll software

Employment Allowance Reminder

- Make sure that you are claiming the employment allowance where eligible to do so. It is worth up to £3,000 per tax year
- Where a claim for employment allowance was missed for an earlier tax year, it can be claimed within four years of the end of the year by submitting an Earlier Payment Submission (EPS)

Please contact us on 01935 423667 or michael.evans@albertgoodman.co.uk for a payroll health check.

MEET THE OWNER

Cheryl Lawrence, Bridge House

Cheryl Lawrence purchased Bridge House in Frampton Cotterell in August 2018. We caught up with her to find out why she moved into the social care sector, and her plans for the future of the Home.

What attracted you to the care sector?

I have a passion for the care of older people. My home has been established for over 25 years, and it is an honour to continue to provide an exceptional service for the local community.

What did you do before you owned Bridge House?

I am a Registered Nurse who worked in the NHS for almost 20 years, as an RN & Registered Midwife. Throughout my career I worked in care homes on an ad-hoc basis through agencies, I have also been a marketing and sales representative for a Healthcare Company and launched a branch of a nursing agency in central Bristol. I've worked in care homes since 2005.

Why did you buy Bridge House?

A chance conversation with the Registered Manager of the Home, whom I had known since 2005, led to her mentioning that her parents (the owners) were finding it difficult and thinking of selling the home. I became their Operations Manager to relieve the pressure, but after 18 months I knew I wanted more autonomy and to own a home. I began viewing residential homes in Autumn 2017 but kept thinking of Bridge House, and one day spoke with the owner to offer to buy it. The transfer of ownership was a mixture of emotions and the past year has been busy, but my team are amazing and the residents are happy. Long may it continue!

What are you plans for the future of Bridge House?

To provide consistency of good leadership and management, and to maintain my cohesive and enthusiastic team who provide the best quality of care for the residents. To develop the service to enhance the home's reputation, and to improve facilities in the home and re-decorate.

Is there anything else you would like to share with our readers?

Despite the changing regulations and financial responsibilities which can sometimes feel like an uphill struggle, the industry is extremely rewarding and with a good team behind me I know we can go far. To anyone thinking of buying a home I would say: never let go of your dreams, be determined to succeed, and don't be frightened of the challenge!

HK Humphries Kirk
solicitors and arbitrators

Lasting Powers of Attorney - why it's important to get one before you need it

As care providers are all too aware, the problems families experience trying to access their loved one's funds when they no longer have capacity can affect not only the family but also the providers' cashflow. Chris Keenan from Humphries Kirk Solicitors highlights the importance of obtaining this key document.

Lasting Powers of Attorney (LPA) were introduced in October 2007. There are two types available: property and financial affairs; and health and welfare. Whilst both are important, I limit the context of my comments here to Property and Financial Affairs LPAs.

An LPA is a very important document that allows significant control to be passed to another, and should not be entered into without serious consideration. You can only make an LPA when you have mental capacity, and for that reason I often see clients that have been given a diagnosis of dementia and wish to ensure that their affairs are in order while they are able to give instructions. However, often people do not make LPAs and lose capacity to do so at a later stage, meaning any person wishing to be able to make decisions for that person will need to make an application to the Court of Protection for a Deputyship Order.

An LPA is relatively straightforward and cost effective to make. For example, an LPA will usually take only weeks to prepare and be ready to send to the Office of the Public Guardian (OPG) for registration, (cost £82) which generally happens within 6-8 weeks. In contrast, a Deputyship Order can take between 6 to 9 months to obtain, is substantially more complicated, and expensive, in terms of legal costs and the Court fee (currently £365). Once appointed, the Deputy must take out a security bond, and is then subject to annual supervision by the OPG which includes the requirement to submit annual accounts.

For those people receiving care, either in a residential or domiciliary setting, the delays associated with obtaining a Court order can be difficult and stressful. Funds are generally frozen and cannot be accessed until an order is in place, and during that time fees cannot be paid to the care providers.

Whilst in my experience care providers are sympathetic to this issue there is a clear business detriment to having to wait months to be paid, and tensions can arise between families and care providers as a result. Local Authorities may assist with 'without prejudice payments' while an order is processed, but this will depend on the circumstances of the case. In a worst-case scenario, the ongoing care of the service user is threatened.

It is therefore to everyone's benefit to have an LPA in place. Care providers can ascertain the position at an early stage by asking their proposed service user if they have an LPA and if not, recommending that they see a Solicitor to receive advice.

As specialists in the laws of the Court of Protection, we can provide detailed advice to ensure that you are fully aware of your obligations as an attorney or to make a Deputyship application. We can also provide specialist assistance in the drafting and registration of Lasting Powers of Attorney to ensure you have the right documents in place from the outset.

For further advice on the above please contact the COP team at our offices in Dorchester on 01305 251007. Visit us at www.hklaw.eu and follow us on Twitter @HumphriesKirk.

LIVE-IN CARE

As more people choose to remain at home, and the Government encourages them to do this, Janet Shreeve from Noble Live-In Care explains how this service works.

Live-In Care is an option which people may decide upon if they have a disability, long-term illness, or perhaps if they have a partner living with them. By having a care worker living with them to provide 24-hour care it enables the person to retain their independence at home, and maintain their relationship with loved ones in their own environment.

Live-In care can work alongside other care services which are provided in a care home setting. For example, it may be that the individual only needs live-in care for a short period of time following an illness or injury and could then, with the help of reablement services, return to an independent life. If their needs are long-term then respite care can offer a break to family members or care staff at home, and are often a useful first step toward a permanent residential placement.

As with all care services the question of funding is a complex one. The individual may be eligible for Direct Payments, they may have to self-fund, or it may be a combination of the two. Direct Payment is often not discussed with clients or their families, however under the 2014 Care Act this should be offered as it provides individuals with the freedom to select their own care provider.

For more information please contact Janet Shreeve at: janet@nobleliveincare.com

INTRODUCTION TO PENINSULA

Every employer knows the importance of being compliant with employment law and it's truer than ever today in the care sector, where staff turnover can be high.

Peninsula was founded to take the HR and employment law strain from employers. They can help ensure that every stage of your staff selection process is compliant, from placing job adverts and fielding responses to setting up contracts, employee handbooks, and other relevant documentation. They can also provide advice during disciplinary proceedings, and have an excellent record in defending employers.

For further information, call Peninsula Business Development Manager Lee Ward on 07773620409.

CQC and the use of technology

Advances in technology are changing our lives, and the care sector is no exception. The Care Quality Commission has published a number of articles on the subject and suggests that, whilst the benefits of using new technology and innovation can be huge, it should never be at the expense of delivering high-quality, person-centred care.

CQC identifies some of the main benefits of technology as: giving people more control over their health, safety and wellbeing; supporting them to be more independent; and linking them to services which are important for them. It can also enhance care, aid with communication, and help staff to prioritise and share good practice. However it also points out that to use technology well, the interests of the person using the service must be at its heart.

As we saw in our Summer Newsletter Coneygar Lodge, rated as 'Outstanding' by CQC, recommended embracing new technology. They said that their staff were very open to new technology as they could see its benefits, and that they spent 18 months researching the various systems available. CQC also recommends thinking carefully about the use of new technology, and asking yourself a number of questions such as: How will you involve people who use your service in your plans and putting the new technology into use? Who will the technology affect and how will it affect them? Will the technology fully meet the needs of the people using your service? What are the practical and legal issues you need to think about before you introduce new technology?

More information on technology in social care is available on the CQC website.

Workplace pensions – how we can help

Andrew Hopper, Financial Adviser and Workplace Pensions lead at Albert Goodman, explains the key points of the Workplace Pension rules, and how Albert Goodman can help care businesses fulfil their obligations.

Andrew, why did the Government introduce workplace pensions?

The Government wanted everyone to plan for their retirement. Large employers were required to offer a Workplace Pension from October 2012 and smaller companies were given a staging date, the last of which was January 2018. Since then any new employers have had an immediate responsibility to offer a Workplace Pension.

What are the contribution levels?

There are 3 variations of the statutory contribution levels, but the most commonly used one is 3% Employer Contribution and 5% Employee Contribution.

Does the Government check if a scheme has been set up?

Yes. Employers have to complete a Declaration of Compliance and if they do not complete this there is an immediate £400 fine, which rises by between £50 and £500 per day. The fine is backdated to the date at which the Declaration should have been done.

Can employees opt out of the workplace pension?

Yes, and approximately 5% do. However employers CANNOT be part of their decision, and if the Government suspects any coercion they can fine the employer.

How can you help care businesses with their workplace pensions?

We can meet with employers to find out about how they manage their payroll and explain the regulations to them. We can do a presentation to employees on the features and benefits of the scheme (dependent on numbers).

Once the workplace pension has been set up, we provide employers with a written report, usually annually, which acts as a quality check to verify how the scheme is performing. Every three years employers must re-register their scheme as compliant, and every scheme which Albert Goodman acts for is offered a review before this is done.

We also send employers a periodic report of their scheme's performance, which is measured against a benchmark and peer group providers. We are seeing a vibrant 'secondary market' for employers whose initial schemes are not performing well and want to change it.

Are any changes to workplace pension rules planned?

The next projected change is in 2022, when the way contributions are calculated is likely to change. The age at which employees are eligible to join the workplace pension is also expected to drop from 22 to 18.

To discuss Workplace Pensions, contact Andrew on andrew.hopper@albertgoodman.co.uk or 01823 286096.

The Future of Social Care Workshop

Following the BBC Panorama programmes on 'Crisis in Care', in July the Somerset Voluntary, Community and Social Enterprise Strategic Forum (VCSE) held a Workshop for providers titled 'The Future of Social Care'. During the event representatives from Somerset County Council talked about their experience of working with the Panorama team, what they learned from the experience, and how the programmes were received. The Workshop then went on to talk about 'Community Led Support' and how this is being developed.

You can subscribe to receive weekly updates from the VCSE website by visiting https://www.somersetvcse.org.uk/

Mental Capacity (Amendment) Act

On 16th May the bill for the Mental Capacity (Amendment) Act received its Royal Assent.

The bill introduces new Liberty Protection Safeguards (LPS) to replace the previous Deprivation of Liberty Safeguards (DoLS), widely criticised for being administratively cumbersome. The LPS seek to slim the authorisation process, to ensure compliance with the law, and to put the cared-for person at the heart of the decision-making process.

Amongst the key points of the Amendment are: the definition 'unsound mind' has been replaced with 'mental disorder'; the scheme has been extended to 16 and 17 year olds; the cared-for person must be consulted; a requirement for the responsible body to publish information about the LPS process; and greater safeguards for people in independent hospitals.

Dates for your diary:

1st October 2019
NATIONAL OLDER PERSONS DAY

12th March 2020
THE SOUTHWEST CARE EXHIBITION
(WESTPOINT, EXETER)

End note

We are hopeful that by the time we publish our Winter Newsletter the situation regarding Brexit and the Green Paper will have moved on. Regardless of what is happening at a National and International level the needs of vulnerable people remain, and I am confident that the care sector in our region is well-placed to continue to provide support for them.

I hope you have found the articles within this Newsletter useful in running your care business. As ever I would love to hear your views, please get in touch at **julie.hopkins@albertgoodman.co.uk**

Julie Hopkins

LIST OF ALBERT GOODMAN CARE SERVICES

- Accounts and Audit compliance (Peter Strong and Chris Walford)
- Consultancy for business development/growth (Julie Hopkins)
- Acquisition and sales advice (Elaine Grose and Richard Bugler)
- Property Capital Allowance reviews (to release 'hidden' tax reliefs) (Kelly Di Notaro)
- Corporate and personal tax services for owners (compliance, advisory, restructure, succession and exit planning) (Tax Team)
- Later Life Care funding solutions (Louise Osborne)
- Corporate Finance including valuations and due diligence for acquisitions and sales (Neil Hutchings)
- Workplace pensions (Andrew Hopper)
- Payroll (Michael Evans)
- Bookkeeping Outsourcing (Clare Blackmore)
- App Advisory (Tom Hawes)

Keeping in touch

If you would like this newsletter to be sent to a different address then please send your updated details to: gdpr@albertgoodman.co.uk. You may also use this address to opt out of receiving this newsletter or for any other queries you may have.

If you would like to see our privacy statement please log on to our website: www.albertgoodman.co.uk/privacy

www.albertgoodman.co.uk @AG_LLP @julieho37