

Charity registration number 1142001

Company registration number 07505273 (England and Wales)

**IF U CARE SHARE FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

# IF U CARE SHARE FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

J Elliott  
S McIvor  
B Robinson  
D Smith  
M Smithson  
C Davidson  
D Milligan  
G Lumsdale  
P Fletcher  
D Cunningham

**Charlty number**

1142001

**Company number**

07505273

**Registered office**

27 The Close East  
South Pelaw  
Chester le Street  
Co Durham  
DH2 2EY

**Auditor**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
England  
NE2 1TJ

**Bankers**

Co-operative Bank  
1 Balloon Street  
Manchester  
M60 4EP

---

# IF U CARE SHARE FOUNDATION

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 7
Independent auditor's report	8 - 10
Statement of financial activities	11 - 12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 23

---

# **IF U CARE SHARE FOUNDATION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 JANUARY 2023**

---

The trustees present their annual report and financial statements for the year ended 31 January 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objectives of the Charity are to provide relief for any persons who have suffered suicide related bereavement, particularly the death of a family member or friend, to preserve and protect the health and well-being of any persons, in particular of young people, by seeking to reduce the risks of suicide and to promote positive mental health through the provision of education and training, advice and counselling, respite support, crisis support and other support services and resources as appropriate.

In pursuing these objectives, the Charity provides bereavement support and listening advice along with other support services such as training and workshops and so meets the Objects in its constitution, which are the relief of any persons who have suffered suicide-related bereavement and to preserve the health and well-being of any persons and, in particular, young people. The criteria the Charity uses to measure its success in that respect are the numbers of positive outcomes reported as being delivered to the parties commissioning postvention, prevention and intervention services and the numbers of people effectively supported.

#### **Significant activities**

During the year the Charity continued to provide various services, which focus attention on its core objectives, including:

- Delivery of Emotional and Mental Health workshops, which are aimed at 4 to 16-year-olds in schools throughout the North East of England;
- Delivery of Mental Health and Suicide Prevention workshops in partnership with the Premier League, League Football Education and Women's Super League;
- Providing one on one practical and emotional support to people throughout County Durham, Newcastle, Gateshead, Sunderland, North/South Tyneside and Northumberland who have been affected by suicide;
- Providing one on one practical and emotional support to people throughout County Durham and Sunderland who are at risk of suicide;
- Running awareness courses for people throughout the North East;
- Delivering training programmes on suicide prevention and support after suicide.

#### **Public benefit**

The Trustees have had regard to the Charity Commission's guidance on their legal duty on public benefit and are satisfied that the Charity delivers public benefit and pays due regard to the guidance on public benefit when deciding which new projects the Charity should undertake.

The main activities undertaken to further the Charity's purposes for the public benefit, are those detailed above.

## **IF U CARE SHARE FOUNDATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 JANUARY 2023**

---

#### **Achievements and performance**

##### **Fundraising activities**

Having registered with the Fundraising Regulator, the Charity has agreed to meet the principles contained in the Fundraising Regulator's Code of Practice and, in doing so, works in line with the Code of Practice's values and supports the system of voluntary regulation. The Charity is committed to the Fundraising Promise and has processes in place to ensure its fundraising activities are legal, open, honest and respectful, which include the use of fundraising agreements with its supporters that set out the Charity's expectations as to how they will behave when raising funds on the Charity's behalf.

The Charity monitors fundraising activities on an ad-hoc basis, did not identify any failures to comply with the voluntary standard noted above and did not receive any complaints regarding its fundraising activities during the year.

The Trustees consider that the Charity met the Objects in its constitution in the year by successfully delivering the following:

##### **Training and Workshops**

Throughout the year, we have conducted a wide range of training programs and workshops aimed at suicide prevention and mental health awareness to both adults and young people. These initiatives have been instrumental in equipping individuals, both within our community and beyond, with the necessary knowledge and skills to identify warning signs, offer support, and intervene when someone is at risk. Our team has developed and delivered comprehensive workshops that address various aspects of mental health, including early intervention, suicide prevention, postvention, crisis management, and self-care strategies. By collaborating with local schools, sports clubs and corporate organisations, we have successfully reached a diverse audience, empowering them to create a supportive environment that fosters mental well-being. As trustees, we are immensely proud of the positive impact our training programs and workshops have made to prevent suicide providing accessible mental health education to individuals who need it most. We remain dedicated to continually improving and adapting our training initiatives to address the evolving needs of our community. Looking ahead, we are excited about the potential to further expand our outreach, develop new partnerships, and introduce innovative training approaches to continue making a meaningful difference in suicide prevention and mental health support. Throughout the year our work with young people has seen us provide;

- 38 workshops to primary schools
- 92 workshops to secondary schools
- 10 workshops to colleges
- 55 workshops to the Premier League
- 28 Workshops to League Football Education clubs
- 38 workshops to the Women's Super League

We have also presented at 1 conference and rolled out over 17 seminars in suicide awareness training to a variety of private, statutory and voluntary organisations as well as attending various events to raise awareness of the issues around suicide.

## **IF U CARE SHARE FOUNDATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 JANUARY 2023**

---

#### **Suicide Prevention**

Our Suicide Prevention service offers one-to-one person-centred support across County Durham and Sunderland. This team provides specialist support for individuals at significant risk of suicide, with the main referral pathway being from professionals such as the crisis team, secondary mental health services, and the access team aligned to several areas across our operational footprint. Our service over the past year has been primarily supported by Public Health through Sunderland City Council along with NHS funding through county Durham Clinical Commissioning group.

The total number of referrals for this year was 536. Our team has supported individuals and for the first time has begun to develop an innovative and bespoke approach for community outreach. This approach has seen us begin to engage with local communities following multiple suspected deaths by suicide, we expect to build upon this within the coming year. Newly implemented during this period was boxing therapy, which sees the prevention team utilising a local boxing club, the feedback, and effect on improving wellbeing and reducing the risk of suicide has been significant and will be monitored to further provide valuable data.

Our suicide prevention works is often the most difficult to explain due to the very nature of that work. Nonetheless, our approach has represented a clear outcome-related approach with those receiving help from the Charity rarely re-entering mainstream mental health services. Overall, the prevention team has been able to proactively use established risk assessment and internal processes to ensure those most at risk are provided with timely, appropriate, practical and emotional support but more importantly, hope.

#### **Support After Suicide**

The Charity's Support after Suicide service offers one-to-one-person centred support across the North East region of England. We support those who have been bereaved or impacted by suicide. The support is delivered by those who have lived experience to suicide.

We are part of Durham Mental Health Alliance which founds our support within County Durham. Since August 2019 we have secured funding from the former Clinical Commissioning Group's, now the Integrated Care Board, which allows us to provide Suicide bereavement support across Newcastle, Gateshead, Sunderland, North Tyneside, South Tyneside and Northumberland. The Charity offers social, emotional and practical support, which is bespoke to the individual. However, some of the potential issues following bereavement are:

- Attending a coroner's inquest
- Advice on coroner's procedures
- Welfare rights support
- Housing advice
- Legal and benefit advice
- Navigation to other support services if required
- Access to counselling and trauma therapy
- Support around the common emotions felt following a loss to suicide
- Support to access alternative therapies.

Over the last year there has been a total of 343 (2022: 333) people referred into the support after suicide service, in addition to the referrals we are still supporting from previous periods.

## **IF U CARE SHARE FOUNDATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 JANUARY 2023**

---

#### **Financial review**

##### **Principal funding sources**

The Trustees' objective is to raise as many funds as is reasonably possible in order to finance the Charity's activities and to meet its reserves policy. That objective was met for the year with funds being raised from the following sources:

##### Support After Suicide

Continued Funding to enable the Charity to provide a bespoke Support After Suicide service for people affected by suicide by:

- Durham County Council and the Durham Mental Wellbeing Alliance
- Newcastle & Gateshead Clinical Commissioning Group
- Sunderland Clinical Commissioning Group
- North Tyneside Clinical Commissioning Group
- South Tyneside Clinical Commissioning Group
- Northumberland Clinical Commissioning Group

##### Suicide Prevention

Continued funding by Public Health through Sunderland City Council to provide bespoke prevention support for people at risk of suicide within Sunderland along with NHS funding through County Durham Clinical Commissioning Groups to provide bespoke prevention support for people at risk of suicide.

##### Training and Workshops

Workshops with young people generated an income for the Charity; from the;Premier League, League Football Education, FA and DISE Diploma In Sporting Excellence, additional funding was secured through Karbon Homes and the Sunderland West Area partnership via Sunderland City Council.

Further income was generated through the delivery of training to a number of external organisations and groups who paid for the services provided. This included HMRC, Newcastle University, VH Bio, and North East Social Work Association via Gateshead Council amongst others.

##### Other Fundraising Activities

A significant proportion of the Charity's income comes from other fundraising activities, including individual donations, and fundraisers for and events hosted by the Charity. In addition the Great North Run continues to contribute to our overall income. This funding is then used across the Charity to enable us to meet the needs of our services and those we support.

##### **Matthews Run**

In August 2022, our Chief Operating Officer took part in a 289 mile run across 11 days which began in Chester le Street and finished at Downing Street. This fundraising campaign raised £32,519.46 and highlighted the importance of our work within the local area and the need for greater investment by the Government into suicide prevention through the levelling up agenda. The event increased our presence nationally, leading onto several news or television appearances which boosted promotion of our yearly Inside Out Campaign. Matthew's run was also our most successful event in terms of corporate sponsorship and we would like to take this opportunity to thank all sponsors of the campaign for their support. Learning from this event will help to shape our future approach to corporate fundraising, sponsorship, and partnership opportunities.

##### **Incoming resources**

The net incoming resources for the period amounted to a surplus of £9,143 (2022: deficit £11,267). The amount attributable to reserves stands at £1,034,186 (2022: £1,025,043) of which £539,469 (2022: £778,731) are restricted.

## **IF U CARE SHARE FOUNDATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 JANUARY 2023**

---

#### **Reserves policy**

In accordance with the Charity Commissioners guidance the Trustees are required to hold a reserves policy based on a realistic estimation of reserve requirements. Reserves represent those resources which can be made available to spend once all commitments and planned expenditure have been met. Reserves are spent at the discretion of the Trustees and in the furtherance of the Charity's aims and objectives.

The level of reserves held, as decided by the Trustees is equal to the value of six months of running costs. Current total reserves exceed this by 38%, although of the total reserves only 41% are free reserves which can cover 70% of the level of reserves decided by the Trustees.

The reserves policy will be reviewed by the Trustees at the annual audit meeting.

Free reserves at the year end amount to £425,286.

#### **Plans for future periods**

Following significant growth as a Charity, the Trustees and senior management team recognised the need for a systemic review and a revised strategy. In the coming year a number of activities will take place to provide a new strategy for the Charity over the coming five years and any necessary structural, procedural, or other changes to take place. This will also consider our financial needs and the best methods to sustain the organisation and its services.

#### **Day to day management**

Over the last year the officers responsible for the day to day management of the Charity were Shirley Smith (CEO), Hannah Neil (COO), and Matthew Smith (COO). Following the CEO's retirement in December 2022 full responsibility is held by joint COO's Hannah Neil and Matthew Smith.

#### **Structure, governance and management**

##### **Governing document**

The Charity is a company limited by guarantee, as defined by the Companies Act 2006, and is constituted by its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Elliott

S McIvor

B Robinson

D Smith

M Smithson

C Davidson

P Urwin

(Resigned 15 September 2022)

D Milligan

G Lumsdale

P Fletcher

D Cunningham



## **IF U CARE SHARE FOUNDATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 JANUARY 2023***

---

#### **Recruitment and appointment of new Trustees**

Trustees are re-appointed to or removed from the board by members of the Charity at the annual general meeting and are responsible for the strategic governance of the Charity. They do not receive any remuneration and offer their services voluntarily. Each Trustee brings his/her own specific skills and experience for the benefit of the Charity and, on appointment, new Trustees are able to meet with the Chief Operating Officer and other members of staff in order to understand the Charity's objectives and business processes. A procedure is in place for advising new Trustees about their expected roles and responsibilities, including reference to the Charity Commission's "The Essential Trustee" guidance.

#### **Day-to-day management and decision-making**

The officers responsible for the day-to-day management of the Charity during the year were Shirley Smith, Matthew Smith and Hannah Neil.

Decision-making regarding matters such as material expenditure, resourcing, remuneration, recruitment and the Charity's overall structure and strategy are reserved to the Trustees.

#### **Key management remuneration**

Key management remuneration is reviewed annually and normally increased with average earnings. The Trustees benchmark is the mid-point range paid for comparable roles in charities of a similar size.

#### **Related parties**

The Charity does not have any subsidiaries and there are no entities that are related parties. During the year, two employees of the Charity were connected to a Trustee and the Trustees manage any issues that may arise in accordance with the guidance provided by the Charity Commission.

#### **Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed, to safeguard the assets of the Charity and to ensure appropriate controls are in place for taking steps to provide reasonable assurance against fraud and error.

#### **Significant events**

There were no significant financial events during the year.

## **IF U CARE SHARE FOUNDATION**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 JANUARY 2023**

---

#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of If U Care Share Foundation for the purpose 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 the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that Robson Laidler Accountants Limited be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

D Smith

**Trustee**

26 June 2023

# IF U CARE SHARE FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF IF U CARE SHARE FOUNDATION

---

#### Opinion

We have audited the financial statements of If U Care Share Foundation (the 'charity') for the year ended 31 January 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## **IF U CARE SHARE FOUNDATION**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF IF U CARE SHARE FOUNDATION**

---

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud is deemed to be low within the entity as the charity operate strong internal controls to mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant. Manual journal entries are scrutinised by data analytics software used as part of the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## **IF U CARE SHARE FOUNDATION**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF IF U CARE SHARE FOUNDATION**

---

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Michael T Moran BA FCA (Senior Statutory Auditor)**  
**for and on behalf of Robson Laidler Accountants Limited**

27 June 2023

**Statutory Auditor**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
England  
NE2 1TJ

## IF U CARE SHARE FOUNDATION

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

#### Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b>Income from:</b>					
Donations and legacies	2	271,869	134,723	406,592	344,639
Charitable activities	3	183,027	637,448	820,475	415,235
<b>Total income</b>		<b>454,896</b>	<b>772,171</b>	<b>1,227,067</b>	<b>759,874</b>
<b>Expenditure on:</b>					
Charitable activities	4	727,517	490,407	1,217,924	771,141
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(272,621)</b>	<b>281,764</b>	<b>9,143</b>	<b>(11,267)</b>
Gross transfers between funds		521,026	(521,026)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>248,405</b>	<b>(239,262)</b>	<b>9,143</b>	<b>(11,267)</b>
Fund balances at 1 February 2022		246,312	778,731	1,025,043	1,036,310
<b>Fund balances at 31 January 2023</b>		<b>494,717</b>	<b>539,469</b>	<b>1,034,186</b>	<b>1,025,043</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# IF U CARE SHARE FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b>Income from:</b>				
Donations and legacies	2	182,317	162,322	344,639
Charitable activities	3	165,477	249,758	415,235
<b>Total income</b>		<u>347,794</u>	<u>412,080</u>	<u>759,874</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>392,525</u>	<u>378,616</u>	<u>771,141</u>
<b>Net (outgoing)/incoming resources before transfers</b>		(44,731)	33,464	(11,267)
Gross transfers between funds		<u>4,620</u>	<u>(4,620)</u>	<u>-</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		(40,111)	28,844	(11,267)
Fund balances at 1 February 2021		<u>286,423</u>	<u>749,887</u>	<u>1,036,310</u>
<b>Fund balances at 31 January 2022</b>		<u><u>246,312</u></u>	<u><u>778,731</u></u>	<u><u>1,025,043</u></u>

# IF U CARE SHARE FOUNDATION

## BALANCE SHEET

AS AT 31 JANUARY 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	9		69,431		28,489
<b>Current assets</b>					
Debtors	10	177,447		113,735	
Cash at bank and in hand		1,043,258		909,795	
		<u>1,220,705</u>		<u>1,023,530</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(255,950)</u>		<u>(26,976)</u>	
Net current assets			964,755		996,554
<b>Total assets less current liabilities</b>			<u>1,034,186</u>		<u>1,025,043</u>
<b>Income funds</b>					
Restricted funds	12	539,469		778,731	
Unrestricted funds		494,717		246,312	
		<u>1,034,186</u>		<u>1,025,043</u>	

The financial statements were approved by the Trustees on 26 June 2023

D Smith  
Trustee

Company registration number 07505273



## IF U CARE SHARE FOUNDATION

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	16		193,356		(46,651)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(59,893)		(24,013)	
<b>Net cash used in investing activities</b>			(59,893)		(24,013)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			133,463		(70,664)
Cash and cash equivalents at beginning of year			909,795		980,459
<b>Cash and cash equivalents at end of year</b>			<u>1,043,258</u>		<u>909,795</u>

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

---

### 1 Accounting policies

#### Charity information

If U Care Share Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is 27 The Close East, South Pelaw, Chester le Street, Co Durham, DH2 2EY.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Computers	33% straight line
Motor vehicles	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## IF U CARE SHARE FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

#### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	252,169	50	252,219	157,866	-	157,866
Grants	19,700	134,673	154,373	24,451	162,322	186,773
	<u>271,869</u>	<u>134,723</u>	<u>406,592</u>	<u>182,317</u>	<u>162,322</u>	<u>344,639</u>
<b>Grants receivable for core activities</b>						
Durham County Council	1,050	40,865	41,915	-	131,565	131,565
The Rose Patterson Trust	-	20,000	20,000	-	-	-
Newcastle University	18,000	-	18,000	-	-	-
Sunderland County Council	-	16,204	16,204	-	2,358	2,358
GAMP APP	-	14,394	14,394	-	-	-
Scotto Trust	-	10,000	10,000	-	-	-
ACTS 435	-	8,955	8,955	-	-	-
Beyond Shame	-	5,250	5,250	-	-	-
Alex Ferry Foundation	-	5,000	5,000	-	-	-
CDCF Support Box Funding	-	5,000	5,000	-	8,000	8,000
Other	650	9,005	9,655	24,451	20,399	44,850
	<u>19,700</u>	<u>134,673</u>	<u>154,373</u>	<u>24,451</u>	<u>162,322</u>	<u>186,773</u>

Included in other unrestricted grants is £650 GMBC grant (2022: Nil), £Nil EG Foundation Therapies (2022: £1,609) and £Nil EAMHS grant (2022: £22,842).

Included in other restricted grants is £4,969 Wates Family Enterprise Trust grant (2022: Nil), £1,645 Bauer Radio Cash for Kids (2022: Nil), £1,000 EG Foundation Therapies (2022: £19,399), £801 NHS North East & North Cumbria ICB (2022: Nil), £590 Alex Johnson Trust (CFC) grant (2022: Nil), and £Nil VM02 Community grant (2022: £1,000).

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 3 Charitable activities

	Charitable Activities Income	Charitable Activities Income
	2023	2022
	£	£
Fundraising income	75,724	135,349
NHS North CCG Contract Income	148,153	-
Sales	8,583	-
Other contract income	466,054	249,723
Premier, FA and League football	102,224	24,220
Other income	19,737	5,943
	<u>820,475</u>	<u>415,235</u>
	<u><u>820,475</u></u>	<u><u>415,235</u></u>
<b>Analysis by fund</b>		
Unrestricted funds	183,027	165,477
Restricted funds	637,448	249,758
	<u>820,475</u>	<u>415,235</u>
	<u><u>820,475</u></u>	<u><u>415,235</u></u>

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 4 Charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Staff costs	861,430	567,125
Utilities	19,879	14,436
Postage and stationery	14,646	3,969
Refreshments	1,943	295
Marketing	60,457	10,060
Activity costs	82,943	96,566
Travel expenses	46,972	17,274
Insurance	6,723	5,641
Computer costs	18,049	18,158
	<u>1,113,042</u>	<u>733,524</u>
Share of support costs (see note 5)	54,691	21,705
Share of governance costs (see note 5)	50,191	15,912
	<u>1,217,924</u>	<u>771,141</u>
<b>Analysis by fund</b>		
Unrestricted funds	727,517	392,525
Restricted funds	490,407	378,616
	<u>1,217,924</u>	<u>771,141</u>

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 5 Support costs

	Support costs	Governance costs	2023Support costs	Governance costs	2022
	£	£	£	£	£
Depreciation	18,949	-	18,949	10,678	10,678
Cleaning	1,309	-	1,309	-	-
Repairs costs	3,976	-	3,976	-	-
Staff training	1,586	-	1,586	-	-
Workwear	5,192	-	5,192	-	-
Sundry expenses	1,931	-	1,931	11,027	11,027
Management recharge	21,748	-	21,748	-	-
Audit fees	-	8,852	8,852	-	-
Legal and professional	-	41,339	41,339	-	9,592
Independent examination	-	-	-	-	6,320
	<u>54,691</u>	<u>50,191</u>	<u>104,882</u>	<u>21,705</u>	<u>15,912</u>
Analysed between					
Charitable activities	<u>54,691</u>	<u>50,191</u>	<u>104,882</u>	<u>21,705</u>	<u>15,912</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Admin	1	1
Finance	1	2
Support	17	13
TEAMH	3	3
Management	12	6
Total	<u>34</u>	<u>25</u>

### Employment costs

	2023 £	2022 £
Wages and salaries	770,979	516,463
Social security costs	62,511	37,925
Other pension costs	27,940	12,737
	<u>861,430</u>	<u>567,125</u>

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 7 Employees

(Continued)

During the year, key management personnel received total remuneration and other benefits of £105,389 (2022: £72,133).

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

### 9 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 February 2022	5,729	57,722	-	63,451
Additions	1,436	13,457	45,000	59,893
	<u>7,165</u>	<u>71,179</u>	<u>45,000</u>	<u>123,344</u>
<b>At 31 January 2023</b>				
<b>Depreciation and impairment</b>				
At 1 February 2022	2,886	32,078	-	34,964
Depreciation charged in the year	489	15,100	3,360	18,949
	<u>3,375</u>	<u>47,178</u>	<u>3,360</u>	<u>53,913</u>
<b>At 31 January 2023</b>				
<b>Carrying amount</b>				
At 31 January 2023	3,790	24,001	41,640	69,431
	<u>2,843</u>	<u>25,846</u>	<u>-</u>	<u>28,489</u>
<b>At 31 January 2022</b>				

### 10 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	37,940	88,258
Prepayments and accrued income	139,507	25,477
	<u>177,447</u>	<u>113,735</u>



## IF U CARE SHARE FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

#### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	24,873	-
Trade creditors	11,179	4,292
Other creditors	5,108	-
Accruals and deferred income	214,790	22,684
	<u>255,950</u>	<u>26,976</u>

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 February 2022	Incoming resources	Resources expended	Transfers	Balance at 31 January 2023
	£	£	£	£	£
Fundraising	2,619	-	-	-	2,619
Prevent	148,702	379,602	(184,577)	(160,503)	183,224
SAS	456,919	310,344	(300,520)	(239,219)	227,524
TEAMH	161,705	81,225	(4,750)	(121,359)	116,821
TREAT	8,786	1,000	(560)	55	9,281
	<u>778,731</u>	<u>772,171</u>	<u>(490,407)</u>	<u>(521,026)</u>	<u>539,469</u>

##### Fundraising

To fund fundraising events.

##### Prevent

To fund prevention work.

##### SAS

The Support after Suicide service provides bespoke practical and emotional support to persons affected by a death by suicide throughout the North East..

##### TEAMH

The Emotional and Mental Health workshop is aimed at 14-16 year olds and fits curriculum. This programme is delivered in schools across the North East as well as football academies within the Premier League, LFE, FA and DiSE.

##### TREAT

Provision of treatment, therapies and counselling sessions for supported people.

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2023

### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 January 2023 are represented by:						
Tangible assets	65,698	3,733	69,431	19,164	9,325	28,489
Current assets/(liabilities)	429,019	535,736	964,755	227,148	769,406	996,554
	<u>494,717</u>	<u>539,469</u>	<u>1,034,186</u>	<u>246,312</u>	<u>778,731</u>	<u>1,025,043</u>

### 14 Fund Transfers

Transfers between funds totalled £521,026 this year (2022: £4,620) to correct fund allocations.

### 15 Related party transactions

During the year the Charity paid salaries of £53,471 in total to Mrs S Smith and Mr M Smith, the wife and son respectively of trustee Mr D Smith. The terms of the employment are on a normal commercial basis.

### 16 Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	9,143	(11,267)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	18,951	21,356
Movements in working capital:		
(Increase) in debtors	(63,712)	(113,735)
Increase in creditors	228,974	26,976
<b>Cash generated from/(absorbed by) operations</b>	<u>193,356</u>	<u>(76,670)</u>

### 17 Analysis of changes in net funds

The charity had no debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.