

**Charity registration number 1142001**

**Company registration number 07505273 (England and Wales)**

**IF U CARE SHARE FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

# IF U CARE SHARE FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	J Elliott	
	S McIvor	
	B Robinson	
	D Smith	
	M Smithson	
	C Davidson	
	G Lumsdale	
	P Fletcher	
	D Cunningham	
	S Barlow	(Appointed 4 December 2023)
	P Baldwin	(Appointed 15 April 2024)
	S Smith	(Appointed 7 October 2024)
Charity 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	

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# IF U CARE SHARE FOUNDATION

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# **IF U CARE SHARE FOUNDATION**

## **TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE PERIOD ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the period ended 31 March 2024.

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. 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.

### **Achievements and performance**

The Charity continued to provide various services during the reporting period, 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; and
- 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 DIRECTOR'S REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### 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 reporting period.

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

### Training and Workshops

Throughout the reporting period, we conducted a wide range of training programmes 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 programmes and workshops have had in preventing suicide by 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. In the future, we will continue to look to further expand our outreach, develop new partnerships, and introduce innovative training approaches in order to make a meaningful difference in suicide prevention and mental health support. Our work with young people during the reporting period saw us provide:

- 112 workshops to primary schools;
- 38 workshops to secondary schools;
- 11 workshops to colleges;
- 95 workshops to the Premier League;
- 28 workshops to League Football Education clubs; and
- 22 workshops to the Women's Super League.

We also presented at 8 conferences and delivered 12 training courses and facilitated 7 workshops in suicide awareness and postvention 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 DIRECTOR'S REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### 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 reporting period has been primarily supported by Public Health through Sunderland City Council along with NHS funding through county Durham Clinical Commissioning group. This funding came to an end at the end of this reporting period.

The total number of referrals for the reporting period was 682 (2023:536). Our team supported individuals and continued our innovative and bespoke approach for community outreach. This approach has seen us engage with local communities at both a statutory and grassroots level following multiple suspected deaths by suicide and we will continue to develop it further over the coming year. Following the introduction of Boxing Therapy in the previous reporting period we continue to offer this service and many individuals benefit from the combination of physical activity in a therapeutically safe and trauma informed environment. Funding for this element of our service predominantly comes from charitable fundraising activities.

Our suicide prevention work is often the most difficult to explain due to the very nature of that work. Nonetheless, our approach is based on achieving clear outcomes, 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. Our emphasis is on empowering individuals to create safety plans they can implement in their own life and utilise at any point moving forward.

### Support After Suicide

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

We are part of Durham Mental Health Alliance which funds our support within County Durham. Since August 2019 we have secured funding from the former Clinical Commissioning Groups, 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; and
- Support to access alternative therapies.

Over the last reporting period there has been a total of 536 (2023: 343) 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 DIRECTOR'S REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### Financial review

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 reporting period 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; and
- Northumberland Clinical Commissioning Group.

### Suicide Prevention

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 Group to provide bespoke prevention support for people at risk of suicide. Although this funding expired on 31<sup>st</sup> March 2024, efforts are ongoing to secure future funding to be able to continue to provide the service at full capacity.

### Training and Workshops

Workshops with young people generated income for the Charity from the Premier League, League Football Education and Loughbrough University's Diploma In Sporting Excellence programme. Additional funding was secured through Karbon Homes, Sunderland City Council, Durham County Council, County Durham Community Foundation and CHAD.

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 Humankind, Karbon Homes, Newcastle University 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, supporters running the Great North Run continue 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.

### Incoming resources

The net incoming resources for the period amounted to a surplus of £39,317 (2023: surplus of £9,143). The amount attributable to reserves stands at £1,073,503 (2023: £1,034,186) of which £276,117 (2023: £539,469) are restricted.

### Reserves policy

In accordance with the Charity Commission's guidance, the Trustees' policy is to hold reserves 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 53% (2023: 38%), although of the total reserves only 70% (2023: 41%) are free reserves which equates to 100% (2023: 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 as at 31 March 2024 amounted to £757,804 (2023: £425,286).

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# IF U CARE SHARE FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### Plans for future periods

In the last reporting period we acknowledged the significant growth and the need for a systemic review and a revised strategy. During this reporting period a number of key activities have taken place to provide a short medium and long term strategic approach to the Charity's development. This work does require a number of structural, procedural, or other changes to take place and this work is ongoing. Financial needs continue to be a key consideration and our future strategy seeks to create financial stability now with a future focus on sustainability and growth.

### Structure, governance and management

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

### Day to Day Management

The officers responsible, on a joint basis, for the day to day management of the Charity during the reporting period were Hannah Neil (CEO) and Matthew Smith (CEO)

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

J Elliott	
S McIvor	
B Robinson	
D Smith	
M Smithson	
C Davidson	
D Milligan	(Resigned 10 September 2023)
G Lumsdale	
P Fletcher	
D Cunningham	
S Barlow	(Appointed 4 December 2023)
P Baldwin	(Appointed 15 April 2024)
S Smith	(Appointed 7 October 2024)



# IF U CARE SHARE FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

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### 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 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; 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

2 December 2024

# IF U CARE SHARE FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

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

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#### Opinion

We have audited the financial statements of If U Care Share Foundation (the 'charity') for the period ended 31 March 2024 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 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the period 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 period 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

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#### **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 has been assessed in conjunction with how internal controls may 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.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team;

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework, in which the charity operates and how the charity complies with that legal and regulatory framework
- inquired with management and those charged with governance about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud
- discussed with management and those charged with governance any non-compliance with laws and regulations and how fraud might occur including assessments of how and where the financial statements may be susceptible to fraud.

The risk of management override of controls was also considered an area of potential misstatement due to fraud. Audit procedures performed included testing of manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business..

# **IF U CARE SHARE FOUNDATION**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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

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There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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.

#### **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.

**Nicholas Cunningham MSc BSc ACCA (Senior Statutory Auditor)**  
**for and on behalf of Robson Laidler Accountants Limited**

9 December 2024

**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 PERIOD ENDED 31 MARCH 2024**

Current financial period		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	2	354,401	295,458	649,859	406,592
Charitable activities	3	594,052	138,492	732,544	744,751
Other trading activities		58,461	-	58,461	75,724
<b>Total income</b>		<u>1,006,914</u>	<u>433,950</u>	<u>1,440,864</u>	<u>1,227,067</u>
<b>Expenditure on:</b>					
Charitable activities	4	<u>951,096</u>	<u>450,451</u>	<u>1,401,547</u>	<u>1,217,924</u>
<b>Total expenditure</b>		<u>951,096</u>	<u>450,451</u>	<u>1,401,547</u>	<u>1,217,924</u>
<b>Net income/(expenditure)</b>		55,818	(16,501)	39,317	9,143
Transfers between funds		<u>246,851</u>	<u>(246,851)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	6	302,669	(263,352)	39,317	9,143
<b>Reconciliation of funds:</b>					
Fund balances at 1 February 2023		<u>494,717</u>	<u>539,469</u>	<u>1,034,186</u>	<u>1,025,043</u>
<b>Fund balances at 31 March 2024</b>		<u>797,386</u>	<u>276,117</u>	<u>1,073,503</u>	<u>1,034,186</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

# IF U CARE SHARE FOUNDATION

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

**FOR THE PERIOD ENDED 31 MARCH 2024**

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<b>Income from:</b>				
Donations and legacies	2	271,869	134,723	406,592
Charitable activities	3	107,303	637,448	744,751
Other trading activities		75,724	-	75,724
<b>Total income</b>		<u>454,896</u>	<u>772,171</u>	<u>1,227,067</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>727,517</u>	<u>490,407</u>	<u>1,217,924</u>
<b>Total expenditure</b>		<u>727,517</u>	<u>490,407</u>	<u>1,217,924</u>
<b>Net income/(expenditure)</b>		(272,621)	281,764	9,143
Transfers between funds		<u>521,026</u>	<u>(521,026)</u>	<u>-</u>
<b>Net movement in funds</b>	6	248,405	(239,262)	9,143
<b>Reconciliation of funds:</b>				
Fund balances at 1 February 2022		<u>246,312</u>	<u>778,731</u>	<u>1,025,043</u>
<b>Fund balances at 31 January 2023</b>		<u>494,717</u>	<u>539,469</u>	<u>1,034,186</u>

# IF U CARE SHARE FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		39,582		69,431
<b>Current assets</b>					
Stocks	11	16,349		-	
Debtors	12	141,148		177,447	
Cash at bank and in hand		1,012,137		1,043,258	
		1,169,634		1,220,705	
<b>Creditors: amounts falling due within one year</b>	13	(135,713)		(255,950)	
<b>Net current assets</b>			1,033,921		964,755
<b>Total assets less current liabilities</b>			1,073,503		1,034,186
<b>The funds of the charity</b>					
Restricted income funds	16	276,117		539,469	
Unrestricted funds	15	797,386		494,717	
		1,073,503		1,034,186	

The financial statements were approved by the trustees on 2 December 2024

D Smith  
Trustee

Company registration number 07505273 (England and Wales)

# IF U CARE SHARE FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	20		(23,972)		193,356
<b>Investing activities</b>					
Purchase of tangible fixed assets		(7,149)		(59,893)	
<b>Net cash used in investing activities</b>			(7,149)		(59,893)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(31,121)		133,463
Cash and cash equivalents at beginning of period			1,043,258		909,795
<b>Cash and cash equivalents at end of period</b>			1,012,137		1,043,258



# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2024

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#### 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 Reporting period

The year end has been extended by two months to the 31 March 2024 therefore the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

##### 1.2 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.

##### 1.3 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.

##### 1.4 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 or grantors 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.

##### 1.5 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.

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 1.6 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.

#### 1.7 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.

#### 1.8 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).

#### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.10 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.

#### 1.11 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.

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 1 Accounting policies (Continued)

#### 1.12 Retirement benefits

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

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	305,701	-	305,701	252,169	50	252,219
Grants	48,700	295,458	344,158	19,700	134,673	154,373
	<u>354,401</u>	<u>295,458</u>	<u>649,859</u>	<u>271,869</u>	<u>134,723</u>	<u>406,592</u>
<b>Grants receivable for core activities</b>						
Durham County Council	-	3,319	3,319	1,050	40,865	41,915
The Rose Patterson Trust	-	22,000	22,000	-	20,000	20,000
Newcastle University	-	-	-	18,000	-	18,000
Sunderland County Council	-	-	-	-	16,204	16,204
The National Lottery	-	240,292	240,292	-	-	-
Scotto Trust	-	-	-	-	10,000	10,000
ACTS 435	-	5,630	5,630	-	8,955	8,955
the National Lottery Community Fund	35,000	-	35,000	-	-	-
Alex Ferry Foundation	8,700	-	8,700	-	5,000	5,000
CDCF Support Box Funding	-	16,500	16,500	-	5,000	5,000
Other	5,000	7,717	12,717	650	28,649	29,299
	<u>48,700</u>	<u>295,458</u>	<u>344,158</u>	<u>19,700</u>	<u>134,673</u>	<u>154,373</u>

Included in other grants is £2,460 CDCF The Banks, £377 Groundworks, £ 4,880 Bernicia Homes, and £5,000 from the JD Foundation.

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Charitable activities</b>						
NHS North CCG Contract Income	266,225	-	266,225	-	148,153	148,153
Training income	24,531	-	24,531	8,583	-	8,583
Other contract income Premier, FA and League football	186,567	138,492	325,059	-	466,054	466,054
Other income	110,557	-	110,557	78,983	23,241	102,224
	6,172	-	6,172	19,737	-	19,737
	<u>594,052</u>	<u>138,492</u>	<u>732,544</u>	<u>107,303</u>	<u>637,448</u>	<u>744,751</u>

### 4 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff costs	1,039,856	861,430
Utilities	27,611	19,879
Postage and stationery	8,109	14,646
Refreshments	969	1,943
Marketing	45,471	60,457
Activity costs	96,599	82,943
Travel expenses	40,678	46,972
Insurance	10,236	6,723
Computer costs	27,301	18,049
	<u>1,296,830</u>	<u>1,113,042</u>
<b>Share of support and governance costs (see note 5)</b>		
Support	65,358	54,691
Governance	39,359	50,191
	<u>1,401,547</u>	<u>1,217,924</u>
<b>Analysis by fund</b>		
Unrestricted funds	951,096	727,517
Restricted funds	450,451	490,407
	<u>1,401,547</u>	<u>1,217,924</u>

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 5 Support costs allocated to activities

	2024 £	2023 £
Depreciation	36,998	18,949
Cleaning	4,517	1,309
Repairs costs	3,348	3,976
Staff trainig	4,294	1,586
Workwear	-	5,192
Sundry expenses	16,200	1,931
Management charge	-	21,748
Governance costs	39,360	50,191
	<u>104,717</u>	<u>104,882</u>
<b>Analysed between:</b>		
Charitable activities	<u>104,717</u>	<u>104,882</u>

	2024 £	2023 £
<b>Governance costs comprise:</b>		
Audit fees	8,824	8,852
Accountancy	1,656	-
Legal and professional	28,880	41,339
	<u>39,360</u>	<u>50,191</u>

### 6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,824	8,852
Depreciation of owned tangible fixed assets	<u>36,998</u>	<u>18,949</u>

### 7 Trustees

None of the trustees received any remuneration or benefits from the charity during the period.

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 8 Employees

The average monthly number of employees during the period was:

	2024 Number	2023 Number
Admin	1	1
Finance	1	1
Support	15	17
TEAMH	4	3
Management	10	12
	<hr/>	<hr/>
Total	31	34
	<hr/>	<hr/>

Employment costs	2024 £	2023 £
Wages and salaries	936,816	770,979
Social security costs	78,387	62,511
Other pension costs	24,653	27,940
	<hr/>	<hr/>
	1,039,856	861,430
	<hr/>	<hr/>

During the year, key management personnel received total remuneration and other benefits of £107,012 (2023: £105,389).

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

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 10 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 February 2023	7,165	71,179	45,000	123,344
Additions	370	6,779	-	7,149
At 31 March 2024	7,535	77,958	45,000	130,493
<b>Depreciation and impairment</b>				
At 1 February 2023	3,375	47,178	3,360	53,913
Depreciation charged in the period	728	18,770	17,500	36,998
At 31 March 2024	4,103	65,948	20,860	90,911
<b>Carrying amount</b>				
At 31 March 2024	3,432	12,010	24,140	39,582
At 31 January 2023	3,790	24,001	41,640	69,431

### 11 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	16,349	-

### 12 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	36,808	37,940
Other debtors	42	-
Prepayments and accrued income	104,298	139,507
	141,148	177,447

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

	2024	2023
	£	£
Other taxation and social security	17,888	24,873
Trade creditors	10,700	11,179
Other creditors	4,105	5,108
Accruals and deferred income	103,020	214,790
	135,713	255,950

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 14 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	24,653	27,940

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	494,717	1,006,914	(951,096)	246,851	797,386

Previous year:	At 1 February 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 January 2023 £
General funds	246,312	454,896	(727,517)	521,026	494,717



# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 31 March 2024
	Balance at 1 February 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Fundraising	2,619	-	-	-	2,619
Prevent	183,224	63,787	(77,399)	(72,061)	97,551
SAS	227,524	119,801	(146,204)	(195,113)	6,008
TEAMH	116,821	8,709	(105,613)	19,446	39,363
TREAT	9,281	1,360	(3,175)	877	8,343
National Lottery	-	240,293	(118,060)	-	122,233
	<u>539,469</u>	<u>433,950</u>	<u>(450,451)</u>	<u>(246,851)</u>	<u>276,117</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.

### 17 Fund Transfers

Transfers between funds totalled £246,851 this year (2023: £521,026) to correct fund allocations.

# IF U CARE SHARE FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	39,582	-	39,582
Current assets/(liabilities)	757,804	276,117	1,033,921
	<u>797,386</u>	<u>276,117</u>	<u>1,073,503</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 January 2023:</b>			
Tangible assets	65,698	3,733	69,431
Current assets/(liabilities)	429,019	535,736	964,755
	<u>494,717</u>	<u>539,469</u>	<u>1,034,186</u>

### 19 Related party transactions

During the year the Charity paid salaries of £53,680 (2023 : £53,471) in total to Mrs S Smith and Mr M Smith, the wife and son of trustee Mr D Smith. The terms of the employment are on a normal commercial basis.

### 20 Cash generated from operations

	2024 £	2023 £
Surplus for the period	39,317	9,143
Adjustments for:		
Depreciation and impairment of tangible fixed assets	36,998	18,951
Movements in working capital:		
(Increase) in stocks	(16,349)	-
Decrease/(increase) in debtors	36,299	(63,712)
(Decrease)/increase in creditors	(120,237)	228,974
<b>Cash (absorbed by)/generated from operations</b>	<u>(23,972)</u>	<u>193,356</u>

### 21 Analysis of changes in net funds

The charity had no material debt during the year.