

Company registration number 07505273 (England and Wales)

Charity registration number 1142001 (England and Wales)

**IF U CARE SHARE FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

IF U CARE SHARE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

(Appointed 15 April 2024)
(Appointed 7 October 2024)

Company number

07505273

Charity registration

1142001

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
Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

Lloyds Bank
98 Victoria Street
London
SW1E 5JL

IF U CARE SHARE FOUNDATION

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IF U CARE SHARE FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

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.

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 DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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:

- 44 workshops to primary schools;
- 51 workshops to secondary schools;
- 66 workshops to the Premier League;
- 35 workshops to League Football Education clubs; and
- 6 workshops to the Women's Super League.

We also presented at conferences and delivered training courses 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 MARCH 2025

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 290 (2024:682). 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 600 (2024:536) 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 MARCH 2025

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;
- NHS North East and Cumbria ICB

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.

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 Karbon Homes and 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 £9,743 (2024: surplus of £39,317). The amount attributable to reserves stands at £1,083,246 (2024: £1,073,503) of which £340,937 (2024: £276,117) 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 71% (2024: 53%), although of the total reserves only 69% (2024: 70%) are free reserves which can cover 100% (2024: 100%) 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 2025 amounted to £726,849 (2024: £757,804).

IF U CARE SHARE FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 maintain 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 (COO), and Matthew Smith (COO).

The trustees, who are also the directors for the purpose of company law, and who served during the reporting 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	
G Lumsdale	
P Fletcher	
D Cunningham	
S Barlow	(Deceased 13 October 2025)
P Baldwin	(Appointed 15 April 2024)
S Smith	(Appointed 7 October 2024)

IF U CARE SHARE FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.


.....
J Elliott
Trustee

Date: 24/11/25

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 March 2025 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 2025 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 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

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 FCCA (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited

27-11-2025

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 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	2	400,705	315,632	716,337	649,859
Charitable activities	3	304,716	223,017	527,733	732,544
Other trading activities		35,555	1,242	36,797	58,461
Total income		<u>740,976</u>	<u>539,891</u>	<u>1,280,867</u>	<u>1,440,864</u>
Expenditure on:					
Charitable activities	4	<u>796,053</u>	<u>475,071</u>	<u>1,271,124</u>	<u>1,401,547</u>
Total expenditure		<u>796,053</u>	<u>475,071</u>	<u>1,271,124</u>	<u>1,401,547</u>
Net income/(expenditure)		<u>(55,077)</u>	<u>64,820</u>	<u>9,743</u>	<u>39,317</u>
Net movement in funds	6	<u>(55,077)</u>	<u>64,820</u>	<u>9,743</u>	<u>39,317</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>797,386</u>	<u>276,117</u>	<u>1,073,503</u>	<u>1,034,186</u>
Fund balances at 31 March 2025		<u>742,309</u>	<u>340,937</u>	<u>1,083,246</u>	<u>1,073,503</u>

The statement of financial activities includes all gains and losses recognised in the year. 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 YEAR ENDED 31 MARCH 2025

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

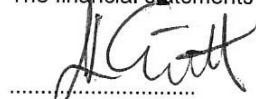
IF U CARE SHARE FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		15,460		39,582
Current assets					
Stocks	11	24,416		16,349	
Debtors	12	152,583		141,148	
Cash at bank and in hand		924,843		1,012,137	
		1,101,842		1,169,634	
Creditors: amounts falling due within one year	13	(34,056)		(135,713)	
Net current assets			1,067,786		1,033,921
Total assets less current liabilities			1,083,246		1,073,503
The funds of the charity					
Restricted income funds	16		340,937		276,117
Unrestricted funds	15		742,309		797,386
			1,083,246		1,073,503

The financial statements were approved by the trustees on 24 November 2025


 J Elliott
 Trustee

IF U CARE SHARE FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	20		(87,165)		(23,972)
Investing activities					
Purchase of tangible fixed assets		(129)		(7,149)	
Net cash used in investing activities			(129)		(7,149)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(87,294)		(31,121)
Cash and cash equivalents at beginning of year			1,012,137		1,043,258
Cash and cash equivalents at end of year			924,843		1,012,137

IF U CARE SHARE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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

1.2 Basis of preparation

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 YEAR ENDED 31 MARCH 2025

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 YEAR ENDED 31 MARCH 2025

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
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	374,058	-	374,058	305,701	-	305,701
Grants	26,647	315,632	342,279	48,700	295,458	344,158
	<u>400,705</u>	<u>315,632</u>	<u>716,337</u>	<u>354,401</u>	<u>295,458</u>	<u>649,859</u>
Grants receivable for core activities						
Chester-Le-Street AAP	-	11,371	11,371	-	-	-
The Rose Patterson Trust	-	30,000	30,000	-	22,000	22,000
Barbour Foundation	-	10,000	10,000	-	-	-
David Riddell Foundation	-	20,000	20,000	-	-	-
The National Lottery	-	123,375	123,375	-	240,292	240,292
Chester-Le-Street AAP - Suicide Prevention Service	-	19,526	19,526	-	-	-
The National Lottery Awards for All	-	20,000	20,000	-	-	-
CDCF Household Support Fund	-	8,700	8,700	-	-	-
Alex Ferry Foundation	-	10,000	10,000	8,700	-	8,700
Sunderland Prevention	-	9,980	9,980	-	-	-
Other	26,647	52,680	79,327	40,000	33,166	73,166
	<u>26,647</u>	<u>315,632</u>	<u>342,279</u>	<u>48,700</u>	<u>295,458</u>	<u>344,158</u>

Included in other grants is £2,425 ACTS 435, £2,000 CHAD, £4,800 CDCF Darlington Building Society, £5,500 CDCF Community Grants Funding Programme, £1,125 Groundwork UK - Tesco Stronger Starts, £500 Neighbourly Sainsbury's, £3,550 Screwfix Foundations, £8,530 Durham County Council - Derwent Valley AAP, £6,230 Sport England (Walking Group), £5,000 Elise Davis Trust, £500 Kuits Solicitors, £4,300 Karbon Homes Phase 4, £3,000 Catherine Cookson, £1,000 Skipton Building Society, £6,500 Point North Household Support Fund, £2,500 Tees Foundation, £5,000 Card Factory Foundation, £5,000 Sir James Knott Trust, £2,000 The Joicey Trust, £7,500 Hays Travel Foundation, £667 Durham County Council - Neighbourhood Budget - CLS AAP, £1,200 The Rothley Trust, and £500 Co-op Local Community Fund.

IF U CARE SHARE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
NHS North CCG Contract						
Income	182,710	-	182,710	266,225	-	266,225
Training income	45,501	-	45,501	24,531	-	24,531
Other contract income	10,902	223,017	233,919	186,567	138,492	325,059
Premier, FA and League football	61,851	-	61,851	110,557	-	110,557
Other income	3,752	-	3,752	6,172	-	6,172
	<u>304,716</u>	<u>223,017</u>	<u>527,733</u>	<u>594,052</u>	<u>138,492</u>	<u>732,544</u>

4 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	935,559	1,039,856
Utilities	19,586	27,611
Postage and stationery	9,890	8,109
Refreshments	971	969
Marketing	63,433	45,471
Activity costs	81,924	96,599
Travel expenses	32,431	40,678
Insurance	5,682	10,236
Computer costs	25,064	27,301
	<u>1,174,540</u>	<u>1,296,830</u>
Share of support and governance costs (see note 5)		
Support	46,583	65,358
Governance	50,001	39,359
	<u>1,271,124</u>	<u>1,401,547</u>
Analysis by fund		
Unrestricted funds	796,053	951,096
Restricted funds	475,071	450,451
	<u>1,271,124</u>	<u>1,401,547</u>

IF U CARE SHARE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Support costs allocated to activities

	2025 £	2024 £
Depreciation	24,251	36,998
Cleaning	1,069	4,517
Repairs costs	5,790	3,348
Staff training	2,728	4,294
Sundry expenses	12,745	16,200
Governance costs	50,001	39,360
	<u>96,584</u>	<u>104,717</u>

Analysed between:

Charitable activities	96,584	104,717
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	2025 £	2024 £
Governance costs comprise:		
Audit fees	8,244	8,824
Accountancy	-	1,656
Legal and professional	41,757	28,880
	<u>50,001</u>	<u>39,360</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,244	8,824
Depreciation of owned tangible fixed assets	24,251	36,998

7 Trustees

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

IF U CARE SHARE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Admin	1	1
Finance	1	1
Support	16	15
TEAMH	3	4
Management	10	10
Total	31	31

Employment costs	2025 £	2024 £
Wages and salaries	841,105	936,816
Social security costs	70,611	78,387
Other pension costs	23,843	24,653
	935,559	1,039,856

During the year, key management personnel received total remuneration and other benefits of £137,539 (2024: £107,012).

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 YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	7,535	77,958	45,000	130,493
Additions	-	129	-	129
At 31 March 2025	7,535	78,087	45,000	130,622
Depreciation and impairment				
At 1 April 2024	4,103	65,948	20,860	90,911
Depreciation charged in the year	515	8,736	15,000	24,251
At 31 March 2025	4,618	74,684	35,860	115,162
Carrying amount				
At 31 March 2025	2,917	3,403	9,140	15,460
At 31 March 2024	3,432	12,010	24,140	39,582

11 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	24,416	16,349

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	30,873	36,808
Other debtors	59	42
Prepayments and accrued income	121,651	104,298
	152,583	141,148

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	17,253	17,888
Trade creditors	3,470	10,700
Other creditors	4,660	4,105
Accruals and deferred income	8,673	103,020
	34,056	135,713

IF U CARE SHARE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	23,843	24,653

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.

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 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	797,386	740,976	(796,053)	-	742,309
Previous period:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	494,717	1,006,914	(951,096)	246,851	797,386

IF U CARE SHARE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£
Fundraising	2,619	900	(59)	3,460
Prevent	97,551	202,768	(151,480)	148,839
SAS	6,008	156,290	(130,238)	32,060
TEAMH	39,363	24,713	(53,842)	10,234
TREAT	8,343	1,125	(3,344)	6,124
National Lottery	122,233	123,375	(118,004)	127,604
Therapies	-	1,000	-	1,000
Community	-	5,500	-	5,500
Training	-	16,220	(10,104)	6,116
Support	-	8,000	(8,000)	-
	<u>276,117</u>	<u>539,891</u>	<u>(475,071)</u>	<u>340,937</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 and counselling sessions for supported people.

Therapies

Provision of therapy sessions for supported people.

IF U CARE SHARE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Community

To fund community work.

Training

Provision of training sessions for supported people.

Support

To fund support work.

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	15,460	-	15,460
Current assets/(liabilities)	726,849	340,937	1,067,786
	<u>742,309</u>	<u>340,937</u>	<u>1,083,246</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
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>

18 Fund Transfers

Transfers between funds totalled £Nil this year (2024: £246,851) to correct fund allocations.

19 Related party transactions

During the year the Charity paid salaries of £47,894 (2024 : £53,680) 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.

IF U CARE SHARE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20	Cash absorbed by operations	2025 £	2024 £
	Surplus for the year	9,743	39,317
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	24,251	36,998
	Movements in working capital:		
	(Increase) in stocks	(8,067)	(16,349)
	(Increase)/decrease in debtors	(11,435)	36,299
	(Decrease) in creditors	(101,657)	(120,237)
	Cash absorbed by operations	<u>(87,165)</u>	<u>(23,972)</u>

21 Analysis of changes in net funds

The charity had no material debt during the year.