

TOUGH ENOUGH TO CARE

England & Wales · Charity number 1187404

Details

Status Registered

Legal form CIO

Registered 2020-01-16

Register [View on the Charity Commission register](#)

Contact

Address Room 2
17 High Street
Wall Heath
West Midlands

Phone 01384 270359

Email info@toughenoughtocare.org

Website www.toughenoughtocare.org

Activities

Objects: FOR THE PUBLIC BENEFIT, TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF MEN WHO ARE EXPERIENCING ISSUES DETRIMENTAL TO THEIR MENTAL HEALTH AND WELLBEING, BY THE PROVISION OF SUPPORT AND PRACTICAL ADVICE TO HELP AID THEIR RECOVERY AND TO EDUCATE THE PUBLIC IN MENTAL HEALTH AWARENESS AND MENTAL HEALTH FIRST AID TO HELP AND ASSIST PERSONS SUFFERING FROM MENTAL ILL HEALTH.

Activities: We give help, support and advice to those struggling with their mental health by offering weekly peer support groups and online and face to face mental health campaigns to reduce stigma. We also deliver mental health talks to volunteer organisations, sports clubs and male dominated work environments and react to those in crisis situations to help them access professional services.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£174,516	£209,369	-	-
2023-12-31	£221,560	£199,528	-	-
2022-12-31	£157,132	£100,564	-	-
2021-12-31	£128,265	£46,136	-	-
2020-12-31	£23,684	£6,964	-	-

Trustees

Name	Role	Appointed
Alexander John Elphick		2019-01-16
Emma Christine Priest		2019-01-16
Matthew Loftus		2026-01-15
Victoria Louise Bratt		2019-01-16

TOUGH ENOUGH TO CARE

England & Wales - Charity number 1187404

Accounts



Trustees' Annual Report for the period

From Jan 2024 To 31st Dec 2024

Charity name: TOUGH ENOUGH TO CARE

Charity registration number: 1187404

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, to preserve and protect the physical and mental health of men who are experiencing issues detrimental to their mental health and wellbeing, by the provision of support and practical advice to help aid their recovery and to educate the public in mental health awareness and mental health first aid to help and assist persons suffering
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">a) Weekly peer to peer support groups, free to all service usersb) Free online mental health support for those in crisisc) Mental health awareness talks in workplaces, sports clubs, and volunteer organisations.d) Public awareness campaigns to raise awareness for mental health support.e) Accredited Mental Health First Aid training for TETC volunteersf) Fundraising campaigns to continue our awareness work.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>All trustees have acted in a manner befitting the charities aims and objectives with the utmost regard to the guidance issued by the charity commission to ensure that Tough Enough To Care deliver their aims, goals, and objectives for the public benefit at all times.</p> <p>At the forefront of all decisions made by the trustees, is the public benefit and how we can provide a positive impact to those who access our support and services.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	N/A
Policy on social investment including program related investment.	Para 1.38	N/A
Contribution made by volunteers.	Para 1.38	Our volunteer base continues to grow in numbers who all give their time at public events and awareness campaigns. All volunteers are offered free mental health awareness training by TETC in house trainers.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>a) Our weekly peer support groups have offered a safe space and a non-judgemental environment for attendees to open up and support each other with their struggles. This has benefited society further by supporting those in need and kept them from reaching a crisis point which may in turn result in hospitalisation.</p> <p>b) The free online mental health awareness coaching delivered throughout this reporting year has provided attendees with an understanding of mental health and how to support those around them. This has achieved a positive impact on the lives of those directly linked to those who attended our sessions.</p> <p>c) Workplace and sports clubs' mental health drop-in sessions have provided a safe environment for people to open up and talk to about how they feel. These have been an invaluable resource for managers and senior volunteers to help provide support and it has</p>

		<p>proven to be a strong pathway to people receiving the support they require.</p> <p>d) Throughout this period, we consistently delivered public mental health awareness campaigns both online and in person at public events and both public and corporate training sessions. These have helped to spread positivity amongst the community and to help provide education on mental ill health to break down the stigma that surrounds it.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set.	Para 1.41	We have grown our social media channels and enhanced our official website, where we offer and signpost to 24/7 support and have also strengthened partnerships with other local services, meaning we have expanded our network of supporting organisations for referring people in crisis. We have also continued our partnership with Shout to deliver a free to use text message support service.
Performance of fundraising activities against objectives set.	Para 1.41	Objectives set were to promote and increase personal fundraising activities by our supporters. These have become our main source of income and we have achieved this by taking a personal approach to all who choose to fundraise for Tough Enough To Care. The Flaming Unicorns rugby team have now become this charities biggest sole fundraiser, having raised in excess of £50,000 for TETC through player donations and fundraising activities.
Investment performance against objectives	Para 1.41	As per previous years, the only financial investment we have made is in fundraising stock such as Flaming Unicorns and TETC merchandise for resale at events and through our online shop – Which continually exceeds expectations of sales.
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of this financial reporting period, even withstanding increased staff costs, reduced trusts and grants income and increased overheads, the charity is in a strong position to continue our work and grow over the next 12 months
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our current reserves policy states a 6month period of reserves, which is currently held to cover ongoing running costs of the charity.
Amount of reserves held	Para 1.22	Current cash at bank stands at £155.001 of which non is restricted funding. Therefore, all monies are readily available to act as reserves, should income for TETC cease. These reserves cover salaries, pension contributions, sick leave, maternity pay and running costs of daily charity activity.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds are from personal fundraising from supporters and where possible, fundraising events organised by us, including the Flaming Unicorns charity rugby team. Corporate paid mental health training/speaking engagements. We have current funding applications in place, but these are yet to progress past the initial vetting stages.
Investment policy and objectives including any social investment policy adopted.	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Principal risk is reduced fundraising due to current financial climate and cost of living crisis. This is managed by adapting new ways of fundraising and engaging more with corporate clients to access corporate social responsibility budgets, training budgets and matched fundraising schemes for employees.
Other		N/A

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Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees were/are appointed as they hold trusted & respected positions within the community and have the best interests of the charity at heart with previous experience of supporting those with mental health, so they also have knowledge of how the charity continues to support those in crisis.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees.	Para 1.51	Safeguarding Policy Trustee Code of Conduct Harassment & Bullying Policy Whistleblowing Policy Equality & Diversity Policy
The charity's organisational structure and any wider network with which the charity works.	Para 1.51	Mr Stuart Bratt – Founder & CEO Reports to Trustees Mr Alex Harrison – Chief Development Officer Reports to CEO Mrs Vicki Wootton-Champion – Head of Fundraising & Marketing Reports to CEO
Relationship with any related parties	Para 1.51	Recent communications with the Charities commission have seen consent granted for Stuart Bratt, a connected person, Brother, to Victoria Bratt (Trustee) to be appointed in the role of Founder & CEO. The charities commission are happy that the appointment was made in the best interest of the charity as Mr Bratt founded the movement. After Mr Bratt stepping down as a trustee and Miss Bratt removing herself from any recruitment process or decision, the commission were satisfied that all

		safeguarding measures are more than adequate for all parties involved.
Other		N/A

Reference and Administrative details

Charity name	Tough Enough To Care
Other name the charity uses	
Registered charity number	1187404
Charity's principal address	Room 2, 17 High Street Wall Heath DY6 0HB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alex Liggett		Jan 2022	
2	Victoria Bratt		Jan 2020	
3	Alex Elphick		Jan 2020	
4	Emma Priest		Jan 2020	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved.

Director name		

N/A

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

N/A

Funds held as custodian trustees on behalf of others.

Description of the assets held in this capacity.	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects.	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Mr Stuart Bratt – Founder & CEO

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Throughout the recent communications, The board of trustees have sought legal advice in the matter to ensure Tough Enough To Care's practises are correct. Our appointed legal representative and the charities commission are happy with all TETC's current policies and procedures relating to all current ongoing charitable activities. The process highlighted some areas in which the charity could improve, these have already been actioned and all policies and procedures have been reviewed, updated, and confirmed.

Additional safeguarding training for staff is to be implemented, which is above that of the required level.

Both trainers for TETC have now completed additional teaching qualifications to ensure the best service is offered to all learners at TETC training sessions

Continual CPD offered to all 3 staff members to include, but not limited to, enhanced multimedia training, Instructor training, web development and safeguarding for vulnerable adults.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Victoria Bratt

Position (e.g. Secretary, Chair, etc)

Trustee

Date

22/09/25

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Tough Enough to Care

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Tough Enough to Care

Report of the Trustees
for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE020328 (England and Wales)

Registered Charity number

1187404

Registered office

Room 2, 17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Trustees

Miss V L Bratt
A J Elphick
Miss E C Priest
A C Liggett

Company Secretary

Independent Examiner

Barry R Hubble
Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Approved by order of the board of trustees on06/08/2025..... and signed on its behalf by:



.....
Trustee

Independent examiner's report to the trustees of Tough Enough to Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

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

Barry R Hubble

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Date: 06/08/25.....

Tough Enough to Care

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		135,962	-	135,962	200,079
Other trading activities	2	38,554	-	38,554	21,481
Total		<u>174,516</u>	<u>-</u>	<u>174,516</u>	<u>221,560</u>
EXPENDITURE ON					
Raising funds	3	207,963	-	207,963	187,772
Other		1,406	-	1,406	11,756
Total		<u>209,369</u>	<u>-</u>	<u>209,369</u>	<u>199,528</u>
NET INCOME/(EXPENDITURE)		(34,853)	-	(34,853)	22,032
RECONCILIATION OF FUNDS					
Total funds brought forward		189,854	-	189,854	167,822
TOTAL FUNDS CARRIED FORWARD		<u><u>155,001</u></u>	<u><u>-</u></u>	<u><u>155,001</u></u>	<u><u>189,854</u></u>

The notes form part of these financial statements

Balance Sheet

31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	7	7,183	-	7,183	17,143
CURRENT ASSETS					
Cash at bank		149,467	-	149,467	176,456
CREDITORS					
Amounts falling due within one year	8	(1,649)	-	(1,649)	(3,745)
NET CURRENT ASSETS		<u>147,818</u>	<u>-</u>	<u>147,818</u>	<u>172,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>155,001</u>	<u>-</u>	<u>155,001</u>	<u>189,854</u>
NET ASSETS		<u><u>155,001</u></u>	<u><u>-</u></u>	<u><u>155,001</u></u>	<u><u>189,854</u></u>
FUNDS					
Unrestricted funds	9			<u>155,001</u>	<u>189,854</u>
TOTAL FUNDS				<u><u>155,001</u></u>	<u><u>189,854</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	9,479	(232)
Sale of Promotional Goods	20,222	21,713
Course Presentations	8,853	-
	<u>38,554</u>	<u>21,481</u>

3. RAISING FUNDS

Raising donations and legacies

	31.12.24	31.12.23
	£	£
Staff costs	119,883	70,279
Light and heat	699	-
Registration Costs	-	3,463
Professional Fund Raising Fees	16,675	11,134
Support costs	38,839	-
	<u>176,096</u>	<u>84,876</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Independent Inspection Fee non -audit	780	725
Depreciation - owned assets	9,960	9,961
Other operating leases	11,660	8,461
	<u>12,400</u>	<u>19,147</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	200,079	-	200,079
Other trading activities	21,481	-	21,481
Total	<u>221,560</u>	<u>-</u>	<u>221,560</u>
EXPENDITURE ON			
Raising funds	187,772	-	187,772
Other	11,756	-	11,756
Total	<u>199,528</u>	<u>-</u>	<u>199,528</u>
NET INCOME	22,032	-	22,032
RECONCILIATION OF FUNDS			
Total funds brought forward	167,822	-	167,822
TOTAL FUNDS CARRIED FORWARD	<u>189,854</u>	<u>-</u>	<u>189,854</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2024 and 31 December 2024	<u>1,726</u>	<u>34,900</u>	<u>3,890</u>	<u>40,516</u>
DEPRECIATION				
At 1 January 2024	671	19,925	2,777	23,373
Charge for year	263	8,725	972	9,960
At 31 December 2024	<u>934</u>	<u>28,650</u>	<u>3,749</u>	<u>33,333</u>
NET BOOK VALUE				
At 31 December 2024	<u>792</u>	<u>6,250</u>	<u>141</u>	<u>7,183</u>
At 31 December 2023	<u>1,055</u>	<u>14,975</u>	<u>1,113</u>	<u>17,143</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	(1)	(1)
Accrued expenses	1,650	3,746
	<u>1,649</u>	<u>3,745</u>

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	189,854	(34,853)	155,001
	<u>189,854</u>	<u>(34,853)</u>	<u>155,001</u>
TOTAL FUNDS	<u>189,854</u>	<u>(34,853)</u>	<u>155,001</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	174,516	(209,369)	(34,853)
	<u>174,516</u>	<u>(209,369)</u>	<u>(34,853)</u>
TOTAL FUNDS	<u>174,516</u>	<u>(209,369)</u>	<u>(34,853)</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	167,822	22,032	189,854
	<u>167,822</u>	<u>22,032</u>	<u>189,854</u>
TOTAL FUNDS	<u>167,822</u>	<u>22,032</u>	<u>189,854</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	221,560	(199,528)	22,032
	<u>221,560</u>	<u>(199,528)</u>	<u>22,032</u>
TOTAL FUNDS	<u>221,560</u>	<u>(199,528)</u>	<u>22,032</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	167,822	(12,821)	155,001
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>167,822</u>	<u>(12,821)</u>	<u>155,001</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	396,076	(408,897)	(12,821)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>396,076</u>	<u>(408,897)</u>	<u>(12,821)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	2
Donations	113,712	157,457
Grants	22,250	42,620
	<hr/>	<hr/>
	135,962	200,079
Other trading activities		
Fundraising events	9,479	(232)
Sale of Promotional Goods	20,222	21,713
Course Presentations	8,853	-
	<hr/>	<hr/>
	38,554	21,481
Total incoming resources	<hr/>	<hr/>
	174,516	221,560
EXPENDITURE		
Raising donations and legacies		
Wages	110,500	69,167
Social security	5,483	1,112
Pensions	3,900	-
Light and heat	699	-
Registration Costs	-	3,463
Professional Fund Raising Fees	16,675	11,134
	<hr/>	<hr/>
	137,257	84,876
Other trading activities		
Purchases of Promotional Goods	-	34,777
Other operating leases	11,660	8,461
Group Expenses	-	10,761
Miscellaneous Fund Raising Exp	10,963	1,301
	<hr/>	<hr/>
	22,623	55,300
Support costs		
Management		
Insurance	1,827	1,795
Telephone	1,610	2,192
Postage and stationery	3,310	3,921
Advertising	2,566	5,722
Other Establishment Costs	-	886
Motor & Travelling Costs	7,725	5,514
Event Fees	-	600
	<hr/>	<hr/>
	17,038	20,630

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Management Finance		
Bank charges	11	298
Depreciation of tangible fixed assets	9,961	9,961
Card Processing Fees	562	1,086
	<hr/>	<hr/>
	10,534	11,345
Information technology		
Repairs and renewals	621	1,547
Sundries	(20)	9,008
	<hr/>	<hr/>
	601	10,555
Human resources		
Therapist	1,800	1,350
Other		
Impairment losses for heritage assets	-	1,310
Training	12,385	-
	<hr/>	<hr/>
	12,385	1,310
Governance costs		
Independent Inspection Fee non -audit	780	725
Accountancy fees	3,833	5,022
Legal fees	1,464	-
Trade Subscriptions	1,054	8,415
	<hr/>	<hr/>
	7,131	14,162
Total resources expended	<hr/>	<hr/>
	209,369	199,528
Net (expenditure)/income	<hr/>	<hr/>
	(34,853)	22,032
	<hr/>	<hr/>

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Tough Enough to Care

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Tough Enough to Care

Report of the Trustees
for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE020328 (England and Wales)

Registered Charity number

1187404

Registered office

Room 2, 17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Trustees

Miss V L Bratt
A J Elphick
Miss E C Priest
A C Liggett

Company Secretary

Independent Examiner

Barry R Hubble
Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Approved by order of the board of trustees on06/08/2025..... and signed on its behalf by:



.....
Trustee

Independent examiner's report to the trustees of Tough Enough to Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

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

Barry R Hubble

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Date: 06/08/25.....

Tough Enough to Care

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		135,962	-	135,962	200,079
Other trading activities	2	38,554	-	38,554	21,481
Total		<u>174,516</u>	<u>-</u>	<u>174,516</u>	<u>221,560</u>
EXPENDITURE ON					
Raising funds	3	207,963	-	207,963	187,772
Other		1,406	-	1,406	11,756
Total		<u>209,369</u>	<u>-</u>	<u>209,369</u>	<u>199,528</u>
NET INCOME/(EXPENDITURE)		(34,853)	-	(34,853)	22,032
RECONCILIATION OF FUNDS					
Total funds brought forward		189,854	-	189,854	167,822
TOTAL FUNDS CARRIED FORWARD		<u><u>155,001</u></u>	<u><u>-</u></u>	<u><u>155,001</u></u>	<u><u>189,854</u></u>

The notes form part of these financial statements

Balance Sheet

31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	7	7,183	-	7,183	17,143
CURRENT ASSETS					
Cash at bank		149,467	-	149,467	176,456
CREDITORS					
Amounts falling due within one year	8	(1,649)	-	(1,649)	(3,745)
NET CURRENT ASSETS		<u>147,818</u>	<u>-</u>	<u>147,818</u>	<u>172,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>155,001</u>	<u>-</u>	<u>155,001</u>	<u>189,854</u>
NET ASSETS		<u><u>155,001</u></u>	<u><u>-</u></u>	<u><u>155,001</u></u>	<u><u>189,854</u></u>
FUNDS					
Unrestricted funds	9			<u>155,001</u>	<u>189,854</u>
TOTAL FUNDS				<u><u>155,001</u></u>	<u><u>189,854</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	9,479	(232)
Sale of Promotional Goods	20,222	21,713
Course Presentations	8,853	-
	<u>38,554</u>	<u>21,481</u>

3. RAISING FUNDS

Raising donations and legacies

	31.12.24	31.12.23
	£	£
Staff costs	119,883	70,279
Light and heat	699	-
Registration Costs	-	3,463
Professional Fund Raising Fees	16,675	11,134
Support costs	38,839	-
	<u>176,096</u>	<u>84,876</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Independent Inspection Fee non -audit	780	725
Depreciation - owned assets	9,960	9,961
Other operating leases	11,660	8,461
	<u>12,400</u>	<u>19,147</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	200,079	-	200,079
Other trading activities	21,481	-	21,481
Total	<u>221,560</u>	<u>-</u>	<u>221,560</u>
EXPENDITURE ON			
Raising funds	187,772	-	187,772
Other	11,756	-	11,756
Total	<u>199,528</u>	<u>-</u>	<u>199,528</u>
NET INCOME	22,032	-	22,032
RECONCILIATION OF FUNDS			
Total funds brought forward	167,822	-	167,822
TOTAL FUNDS CARRIED FORWARD	<u><u>189,854</u></u>	<u><u>-</u></u>	<u><u>189,854</u></u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2024 and 31 December 2024	<u>1,726</u>	<u>34,900</u>	<u>3,890</u>	<u>40,516</u>
DEPRECIATION				
At 1 January 2024	671	19,925	2,777	23,373
Charge for year	263	8,725	972	9,960
At 31 December 2024	<u>934</u>	<u>28,650</u>	<u>3,749</u>	<u>33,333</u>
NET BOOK VALUE				
At 31 December 2024	<u>792</u>	<u>6,250</u>	<u>141</u>	<u>7,183</u>
At 31 December 2023	<u><u>1,055</u></u>	<u><u>14,975</u></u>	<u><u>1,113</u></u>	<u><u>17,143</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	(1)	(1)
Accrued expenses	1,650	3,746
	<u>1,649</u>	<u>3,745</u>

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	189,854	(34,853)	155,001
	<u>189,854</u>	<u>(34,853)</u>	<u>155,001</u>
TOTAL FUNDS	<u>189,854</u>	<u>(34,853)</u>	<u>155,001</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	174,516	(209,369)	(34,853)
	<u>174,516</u>	<u>(209,369)</u>	<u>(34,853)</u>
TOTAL FUNDS	<u>174,516</u>	<u>(209,369)</u>	<u>(34,853)</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	167,822	22,032	189,854
	<u>167,822</u>	<u>22,032</u>	<u>189,854</u>
TOTAL FUNDS	<u>167,822</u>	<u>22,032</u>	<u>189,854</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	221,560	(199,528)	22,032
	<u>221,560</u>	<u>(199,528)</u>	<u>22,032</u>
TOTAL FUNDS	<u>221,560</u>	<u>(199,528)</u>	<u>22,032</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	167,822	(12,821)	155,001
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>167,822</u>	<u>(12,821)</u>	<u>155,001</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	396,076	(408,897)	(12,821)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>396,076</u>	<u>(408,897)</u>	<u>(12,821)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	2
Donations	113,712	157,457
Grants	22,250	42,620
	<hr/>	<hr/>
	135,962	200,079
Other trading activities		
Fundraising events	9,479	(232)
Sale of Promotional Goods	20,222	21,713
Course Presentations	8,853	-
	<hr/>	<hr/>
	38,554	21,481
Total incoming resources	<hr/>	<hr/>
	174,516	221,560
EXPENDITURE		
Raising donations and legacies		
Wages	110,500	69,167
Social security	5,483	1,112
Pensions	3,900	-
Light and heat	699	-
Registration Costs	-	3,463
Professional Fund Raising Fees	16,675	11,134
	<hr/>	<hr/>
	137,257	84,876
Other trading activities		
Purchases of Promotional Goods	-	34,777
Other operating leases	11,660	8,461
Group Expenses	-	10,761
Miscellaneous Fund Raising Exp	10,963	1,301
	<hr/>	<hr/>
	22,623	55,300
Support costs		
Management		
Insurance	1,827	1,795
Telephone	1,610	2,192
Postage and stationery	3,310	3,921
Advertising	2,566	5,722
Other Establishment Costs	-	886
Motor & Travelling Costs	7,725	5,514
Event Fees	-	600
	<hr/>	<hr/>
	17,038	20,630

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Management Finance		
Bank charges	11	298
Depreciation of tangible fixed assets	9,961	9,961
Card Processing Fees	562	1,086
	<hr/>	<hr/>
	10,534	11,345
Information technology		
Repairs and renewals	621	1,547
Sundries	(20)	9,008
	<hr/>	<hr/>
	601	10,555
Human resources		
Therapist	1,800	1,350
Other		
Impairment losses for heritage assets	-	1,310
Training	12,385	-
	<hr/>	<hr/>
	12,385	1,310
Governance costs		
Independent Inspection Fee non -audit	780	725
Accountancy fees	3,833	5,022
Legal fees	1,464	-
Trade Subscriptions	1,054	8,415
	<hr/>	<hr/>
	7,131	14,162
Total resources expended	<hr/>	<hr/>
	209,369	199,528
Net (expenditure)/income	<hr/>	<hr/>
	(34,853)	22,032
	<hr/>	<hr/>

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

TOUGH ENOUGH TO CARE

England & Wales - Charity number 1187404

Accounts



Trustees' Annual Report for the period

From Jan 2023 To 31st Dec 2023 – (Including Q1 for 2024)

Charity name: TOUGH ENOUGH TO CARE

Charity registration number: 1187404

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, to preserve and protect the physical and mental health of men who are experiencing issues detrimental to their mental health and wellbeing, by the provision of support and practical advice to help aid their recovery and to educate the public in mental health awareness and mental health first aid to help and assist persons suffering
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	a) Weekly peer to peer support groups, free to all service users b) Free online mental health support for those in crisis c) Mental health awareness talks in workplaces, sports clubs, and volunteer organisations. d) Public awareness campaigns to raise awareness for mental health support. e) Accredited Mental Health First Aid training for TETC volunteers f) Fundraising campaigns to continue our awareness work.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees have acted in a manner befitting the charities aims and objectives with the utmost regard to the guidance issued by the charity commission to ensure that Tough Enough To Care deliver their aims, goals, and objectives for the public benefit at all times. At the forefront of all decisions made by the trustees, is the public benefit and how we can provide a positive impact to those who access our support and services.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	N/A
Policy on social investment including program related investment.	Para 1.38	N/A
Contribution made by volunteers.	Para 1.38	Our volunteer base continues to grow in numbers who all give their time at public events and awareness campaigns. All volunteers are offered free mental health awareness training by TETC in house trainers.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>a) Our weekly peer support groups have offered a safe space and a non-judgemental environment for men to open up and support each other with their struggles. This has benefited society further by supporting those in need and kept them from reaching a crisis point which may in turn result in hospitalisation.</p> <p>b) The free online mental health awareness coaching delivered throughout this reporting year has provided attendees with an understanding of mental health and how to support those around them. This has achieved a positive impact on the lives of those directly linked to those who attended our sessions.</p> <p>c) Workplace and sports clubs' mental health drop-in sessions have provided a safe environment for people to open up and talk to about how they feel. These have been an invaluable resource for managers and senior volunteers to help provide support and it has</p>

		<p>proven to be a strong pathway to people receiving the support they require.</p> <p>d) Throughout this period, we consistently delivered public mental health awareness campaigns both online and in person at public events and both public and corporate training sessions. These have helped to spread positivity amongst the community and to help provide education on mental ill health to break down the stigma that surrounds it.</p>
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set.	Para 1.41	At the start of this reporting period, our objectives were to increase the support we offer in the community. Within the reporting period we have expanded to 10 peers to peer support groups, grown our social media channels where we offer 24/7 support and have also strengthened partnerships with other local services, meaning we have expanded our network of supporting organisations for referring people in crisis. We have also continued our partnership with Shout to deliver a free to use text message support service.
Performance of fundraising activities against objectives set.	Para 1.41	Objectives set were to promote and increase personal fundraising activities by our supporters. These have become our main source of income and we have achieved this by taking a personal approach to all who choose to fundraise for Tough Enough To Care. The Flaming Unicorns rugby team have now become this charities biggest sole fundraiser, having raised in excess of £25,000 for TETC
Investment performance against objectives	Para 1.41	The only financial investment we have made is in fundraising stock such as Flaming Unicorns and TETC merchandise for resale at events and through our online shop – Which continually exceeds expectations of sales.
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of this financial reporting period, even withstanding increased staff costs and overheads, the charity is in a strong position to continue our work and grow over the next 12 months
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our current reserves policy states a 12month period of reserves, which is currently held to cover ongoing running costs of the charity.
Amount of reserves held	Para 1.22	Current cash at bank stands at £160,027 of which non is restricted funding. Therefore, all monies are readily available to act as reserves, should income for TETC cease. These reserves cover salaries, pension contributions, sick leave, maternity pay and running costs of daily charity activity.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds are from personal fundraising from supporters and where possible, fundraising events organised by us, including the Flaming Unicorns charity rugby team. Corporate paid mental health training/speaking engagements. We have current funding applications in place, but these are yet to progress past the initial vetting stages.
Investment policy and objectives including any social investment policy adopted.	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Principal risk is reduced fundraising due to current financial climate and cost of living crisis. This is managed by adapting new ways of fundraising and engaging more with corporate clients to access corporate social responsibility budgets, training budgets and matched fundraising schemes for employees.
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees were/are appointed as they hold trusted & respected positions within the community and have the best interests of the charity at heart with previous experience of supporting those with mental health, so they also have knowledge of how the charity continues to support those in crisis.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees.	Para 1.51	Safeguarding Policy Trustee Code of Conduct Harassment & Bullying Policy Whistleblowing Policy Equality & Diversity Policy
The charity's organisational structure and any wider network with which the charity works.	Para 1.51	Mr Stuart Bratt – Founder & CEO Reports to Trustees Mr Alex Harrison – Chief Development Officer Reports to CEO Mrs Vicki Wootton-Champion – Head of Fundraising & Marketing Reports to CEO
Relationship with any related parties	Para 1.51	Recent communications with the Charities commission have seen consent granted for Stuart Bratt, a connected person, Brother, to Victoria Bratt (Trustee) to be appointed in the role of Founder & CEO. The charities commission are happy that the appointment was made in the best interest of the charity as Mr Bratt founded the movement. After Mr Bratt stepping down as a trustee and Miss Bratt removing herself from any recruitment process or decision, the commission were satisfied that all safeguarding measures are more than

		adequate for all parties involved.
Other		N/A

Reference and Administrative details

Charity name	Tough Enough To Care
Other name the charity uses	
Registered charity number	1187404
Charity's principal address	Room 2, 17 High Street Wall Heath DY6 0HB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alex Liggett		Jan 2022	
2	Victoria Bratt		Jan 2020	
3	Alex Elphick		Jan 2020	
4	Emma Priest		Jan 2020	
5				
6				
7				
8				
9				
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11				
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15				
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17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved.

Director name		
	N/A	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
	N/A	

Funds held as custodian trustees on behalf of others.

Description of the assets held in this capacity.	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects.	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Mr Stuart Bratt – Founder & CEO

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Throughout the recent communications, The board of trustees have sought legal advice in the matter to ensure Tough Enough To Care's practises are correct. Our appointed legal representative and the charities commission are happy with all TETC's current policies and procedures relating to all current ongoing charitable activities. The process highlighted some areas in which the charity could improve, these have already been actioned and all policies and procedures have been reviewed, updated, and confirmed.

Additional safeguarding training for staff is to be implemented, which is above that of the required level.

Both trainers for TETC are to complete additional teaching qualifications to ensure the best service is offered to all learners at TETC training sessions

Continual CPD offered to all 3 staff members to include, but not limited to, enhanced multimedia training, Instructor training, web development and safeguarding for vulnerable adults.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

--	--

Position (e.g. Secretary,
Chair, etc)

--	--

Date

--

REGISTERED COMPANY NUMBER: CE020328 (England and Wales)
REGISTERED CHARITY NUMBER: 1187404

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Tough Enough to Care

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Tough Enough to Care

Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

Tough Enough to Care

Report of the Trustees
for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE020328 (England and Wales)

Registered Charity number

1187404

Registered office

Room 2, 17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Trustees

Miss V L Bratt
A J Elphick
Miss E C Priest
A C Liggett

Company Secretary

Independent Examiner

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Approved by order of the board of trustees on28/04/2024..... and signed on its behalf by:



.....
Miss V L Bratt - Trustee

Independent Examiner's Report to the Trustees of
Tough Enough to Care

Independent examiner's report to the trustees of Tough Enough to Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

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

Barry R Hubble AFA MIPA, CMI
The Institute of Financial Accountants

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Date:

Tough Enough to Care

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		200,079	-	200,079	153,866
Other trading activities	2	21,481	-	21,481	2,742
Total		<u>221,560</u>	<u>-</u>	<u>221,560</u>	<u>156,608</u>
EXPENDITURE ON					
Raising funds	3	124,638	-	124,638	103,552
Other		74,890	-	74,890	2,748
Total		<u>199,528</u>	<u>-</u>	<u>199,528</u>	<u>106,300</u>
NET INCOME		22,032	-	22,032	50,308
RECONCILIATION OF FUNDS					
Total funds brought forward		167,822	-	167,822	117,514
TOTAL FUNDS CARRIED FORWARD		<u>189,854</u>	<u>-</u>	<u>189,854</u>	<u>167,822</u>

The notes form part of these financial statements

Tough Enough to Care

Balance Sheet

31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	7	16,470	-	16,470	13,083
CURRENT ASSETS					
Cash at bank		176,456	-	176,456	155,413
CREDITORS					
Amounts falling due within one year	8	(3,072)	-	(3,072)	(674)
NET CURRENT ASSETS		<u>173,384</u>	<u>-</u>	<u>173,384</u>	<u>154,739</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>189,854</u>	<u>-</u>	<u>189,854</u>	<u>167,822</u>
NET ASSETS		<u>189,854</u>	<u>-</u>	<u>189,854</u>	<u>167,822</u>
FUNDS	9				
Unrestricted funds				<u>189,854</u>	<u>167,822</u>
TOTAL FUNDS				<u>189,854</u>	<u>167,822</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
V L Bratt - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	(232)	-
Sale of Promotional Goods	21,713	2,742
	<u>21,481</u>	<u>2,742</u>

3. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Staff costs	70,279	38,501
Registration Costs	3,463	3,376
Professional Fund Raising Fees	11,134	-
Support costs	-	13,461
	<u>84,876</u>	<u>55,338</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Independent Inspection Fee non -audit	725	-
Depreciation - owned assets	9,961	6,624
Other operating leases	8,461	2,381
	<u>19,147</u>	<u>9,005</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,866	20,000	153,866
Other trading activities	2,742	-	2,742
Total	<u>136,608</u>	<u>20,000</u>	<u>156,608</u>
EXPENDITURE ON			
Raising funds	65,051	38,501	103,552
Other	2,748	-	2,748
Total	<u>67,799</u>	<u>38,501</u>	<u>106,300</u>
NET INCOME/(EXPENDITURE)	68,809	(18,501)	50,308
Transfers between funds	16,999	(16,999)	-
Net movement in funds	85,808	(35,500)	50,308

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	82,014	35,500	117,514
TOTAL FUNDS CARRIED FORWARD	<u>167,822</u>	<u>-</u>	<u>167,822</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2023	1,053	22,400	3,042	26,495
Additions	-	12,500	848	13,348
At 31 December 2023	<u>1,053</u>	<u>34,900</u>	<u>3,890</u>	<u>39,843</u>
DEPRECIATION				
At 1 January 2023	408	11,200	1,804	13,412
Charge for year	263	8,725	973	9,961
At 31 December 2023	<u>671</u>	<u>19,925</u>	<u>2,777</u>	<u>23,373</u>
NET BOOK VALUE				
At 31 December 2023	<u>382</u>	<u>14,975</u>	<u>1,113</u>	<u>16,470</u>
At 31 December 2022	<u>645</u>	<u>11,200</u>	<u>1,238</u>	<u>13,083</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.12.23 £	31.12.22 £
Trade creditors		(1)	-
Accrued expenses		3,073	674
		<u>3,072</u>	<u>674</u>

9. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	167,822	22,032	189,854
TOTAL FUNDS	<u>167,822</u>	<u>22,032</u>	<u>189,854</u>

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	221,560	(199,528)	22,032
TOTAL FUNDS	<u>221,560</u>	<u>(199,528)</u>	<u>22,032</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	82,014	68,809	16,999	167,822
Restricted funds				
Payroll Contribution	35,500	(18,501)	(16,999)	-
TOTAL FUNDS	<u>117,514</u>	<u>50,308</u>	<u>-</u>	<u>167,822</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,608	(67,799)	68,809
Restricted funds			
Payroll Contribution	20,000	(38,501)	(18,501)
TOTAL FUNDS	<u>156,608</u>	<u>(106,300)</u>	<u>50,308</u>

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	82,014	90,841	16,999	189,854
Restricted funds				
Payroll Contribution	35,500	(18,501)	(16,999)	-
TOTAL FUNDS	<u>117,514</u>	<u>72,340</u>	<u>-</u>	<u>189,854</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,168	(267,327)	90,841
Restricted funds			
Payroll Contribution	20,000	(38,501)	(18,501)
TOTAL FUNDS	<u>378,168</u>	<u>(305,828)</u>	<u>72,340</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Tough Enough to Care

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	1
Donations	157,457	95,665
Grants	42,620	58,200
	<hr/>	<hr/>
	200,079	153,866
Other trading activities		
Fundraising events	(232)	-
Sale of Promotional Goods	21,713	2,742
	<hr/>	<hr/>
	21,481	2,742
	<hr/>	<hr/>
Total incoming resources	221,560	156,608
EXPENDITURE		
Raising donations and legacies		
Wages	69,167	38,501
Social security	1,112	-
Registration Costs	3,463	3,376
Professional Fund Raising Fees	11,134	-
	<hr/>	<hr/>
	84,876	41,877
Other trading activities		
Purchases of Promotional Goods	34,777	20,832
Other operating leases	8,461	2,381
Commission	-	3,700
Group Expenses	10,761	9,272
Miscellaneous Fund Raising Exp	1,301	-
	<hr/>	<hr/>
	55,300	36,185
Support costs		
Management		
Insurance	1,795	1,008
Telephone	2,192	711
Postage and stationery	3,921	3,501
Advertising	5,722	6,414
Other Establishment Costs	886	2,842
Motor & Travelling Costs	5,514	3,768
Event Fees	600	-
	<hr/>	<hr/>
	20,630	18,244
Finance		
Bank charges	298	-
Carried forward	298	-

This page does not form part of the statutory financial statements

Tough Enough to Care

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Finance		
Brought forward	298	-
Plant and machinery	263	263
Motor vehicles	8,725	5,600
Computer equipment	973	761
Card Processing Fees	1,086	-
	<hr/>	<hr/>
	11,345	6,624
Information technology		
Repairs and renewals	1,547	1,123
Sundries	9,008	425
Computer Related Costs	-	926
	<hr/>	<hr/>
	10,555	2,474
Human resources		
Therapist	1,350	-
Other		
Impairment losses for heritage assets	1,310	-
Governance costs		
Independent Inspection Fee non -audit	725	-
Accountancy and legal fees	-	896
Accountancy fees	1,370	-
Payroll Preparation	142	-
Bookkeeping	3,510	-
Trade Subscriptions	8,415	-
	<hr/>	<hr/>
	14,162	896
Total resources expended	<hr/>	<hr/>
	199,528	106,300
Net income	<hr/>	<hr/>
	22,032	50,308

REGISTERED COMPANY NUMBER: CE020328 (England and Wales)
REGISTERED CHARITY NUMBER: 1187404

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Tough Enough to Care

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Tough Enough to Care

Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1
Independent Examiner's Report	2
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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

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Registered Charity number

1187404

Registered office

Room 2, 17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Trustees

Miss V L Bratt
A J Elphick
Miss E C Priest
A C Liggett

Company Secretary

Independent Examiner

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Approved by order of the board of trustees on28/04/2024..... and signed on its behalf by:



.....
Miss V L Bratt - Trustee

Independent Examiner's Report to the Trustees of
Tough Enough to Care

Independent examiner's report to the trustees of Tough Enough to Care ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

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I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

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

Barry R Hubble AFA MIPA, CMI
The Institute of Financial Accountants

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Date:

Tough Enough to Care

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		200,079	-	200,079	153,866
Other trading activities	2	21,481	-	21,481	2,742
Total		<u>221,560</u>	<u>-</u>	<u>221,560</u>	<u>156,608</u>
EXPENDITURE ON					
Raising funds	3	124,638	-	124,638	103,552
Other		74,890	-	74,890	2,748
Total		<u>199,528</u>	<u>-</u>	<u>199,528</u>	<u>106,300</u>
NET INCOME		22,032	-	22,032	50,308
RECONCILIATION OF FUNDS					
Total funds brought forward		167,822	-	167,822	117,514
TOTAL FUNDS CARRIED FORWARD		<u><u>189,854</u></u>	<u><u>-</u></u>	<u><u>189,854</u></u>	<u><u>167,822</u></u>

The notes form part of these financial statements

Tough Enough to Care

Balance Sheet

31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	7	16,470	-	16,470	13,083
CURRENT ASSETS					
Cash at bank		176,456	-	176,456	155,413
CREDITORS					
Amounts falling due within one year	8	(3,072)	-	(3,072)	(674)
NET CURRENT ASSETS		<u>173,384</u>	<u>-</u>	<u>173,384</u>	<u>154,739</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>189,854</u>	<u>-</u>	<u>189,854</u>	<u>167,822</u>
NET ASSETS		<u>189,854</u>	<u>-</u>	<u>189,854</u>	<u>167,822</u>
FUNDS	9				
Unrestricted funds				<u>189,854</u>	<u>167,822</u>
TOTAL FUNDS				<u>189,854</u>	<u>167,822</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
V L Bratt - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	(232)	-
Sale of Promotional Goods	21,713	2,742
	<u>21,481</u>	<u>2,742</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**3. RAISING FUNDS****Raising donations and legacies**

	31.12.23	31.12.22
	£	£
Staff costs	70,279	38,501
Registration Costs	3,463	3,376
Professional Fund Raising Fees	11,134	-
Support costs	-	13,461
	<u>84,876</u>	<u>55,338</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Independent Inspection Fee non -audit	725	-
Depreciation - owned assets	9,961	6,624
Other operating leases	8,461	2,381
	<u>19,147</u>	<u>9,005</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,866	20,000	153,866
Other trading activities	2,742	-	2,742
Total	<u>136,608</u>	<u>20,000</u>	<u>156,608</u>
EXPENDITURE ON			
Raising funds	65,051	38,501	103,552
Other	2,748	-	2,748
Total	<u>67,799</u>	<u>38,501</u>	<u>106,300</u>
NET INCOME/(EXPENDITURE)	68,809	(18,501)	50,308
Transfers between funds	16,999	(16,999)	-
Net movement in funds	85,808	(35,500)	50,308

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	82,014	35,500	117,514
TOTAL FUNDS CARRIED FORWARD	<u>167,822</u>	<u>-</u>	<u>167,822</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2023	1,053	22,400	3,042	26,495
Additions	-	12,500	848	13,348
At 31 December 2023	<u>1,053</u>	<u>34,900</u>	<u>3,890</u>	<u>39,843</u>
DEPRECIATION				
At 1 January 2023	408	11,200	1,804	13,412
Charge for year	263	8,725	973	9,961
At 31 December 2023	<u>671</u>	<u>19,925</u>	<u>2,777</u>	<u>23,373</u>
NET BOOK VALUE				
At 31 December 2023	<u>382</u>	<u>14,975</u>	<u>1,113</u>	<u>16,470</u>
At 31 December 2022	<u>645</u>	<u>11,200</u>	<u>1,238</u>	<u>13,083</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.12.23 £	31.12.22 £
Trade creditors		(1)	-
Accrued expenses		3,073	674
		<u>3,072</u>	<u>674</u>

9. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	167,822	22,032	189,854
TOTAL FUNDS	<u>167,822</u>	<u>22,032</u>	<u>189,854</u>

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	221,560	(199,528)	22,032
TOTAL FUNDS	<u>221,560</u>	<u>(199,528)</u>	<u>22,032</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	82,014	68,809	16,999	167,822
Restricted funds				
Payroll Contribution	35,500	(18,501)	(16,999)	-
TOTAL FUNDS	<u>117,514</u>	<u>50,308</u>	<u>-</u>	<u>167,822</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,608	(67,799)	68,809
Restricted funds			
Payroll Contribution	20,000	(38,501)	(18,501)
TOTAL FUNDS	<u>156,608</u>	<u>(106,300)</u>	<u>50,308</u>

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	82,014	90,841	16,999	189,854
Restricted funds				
Payroll Contribution	35,500	(18,501)	(16,999)	-
TOTAL FUNDS	<u>117,514</u>	<u>72,340</u>	<u>-</u>	<u>189,854</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,168	(267,327)	90,841
Restricted funds			
Payroll Contribution	20,000	(38,501)	(18,501)
TOTAL FUNDS	<u>378,168</u>	<u>(305,828)</u>	<u>72,340</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Tough Enough to Care

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	1
Donations	157,457	95,665
Grants	42,620	58,200
	<hr/>	<hr/>
	200,079	153,866
Other trading activities		
Fundraising events	(232)	-
Sale of Promotional Goods	21,713	2,742
	<hr/>	<hr/>
	21,481	2,742
Total incoming resources	<hr/>	<hr/>
	221,560	156,608
EXPENDITURE		
Raising donations and legacies		
Wages	69,167	38,501
Social security	1,112	-
Registration Costs	3,463	3,376
Professional Fund Raising Fees	11,134	-
	<hr/>	<hr/>
	84,876	41,877
Other trading activities		
Purchases of Promotional Goods	34,777	20,832
Other operating leases	8,461	2,381
Commission	-	3,700
Group Expenses	10,761	9,272
Miscellaneous Fund Raising Exp	1,301	-
	<hr/>	<hr/>
	55,300	36,185
Support costs		
Management		
Insurance	1,795	1,008
Telephone	2,192	711
Postage and stationery	3,921	3,501
Advertising	5,722	6,414
Other Establishment Costs	886	2,842
Motor & Travelling Costs	5,514	3,768
Event Fees	600	-
	<hr/>	<hr/>
	20,630	18,244
Finance		
Bank charges	298	-
Carried forward	298	-

This page does not form part of the statutory financial statements

Tough Enough to Care

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Finance		
Brought forward	298	-
Plant and machinery	263	263
Motor vehicles	8,725	5,600
Computer equipment	973	761
Card Processing Fees	1,086	-
	<hr/>	<hr/>
	11,345	6,624
Information technology		
Repairs and renewals	1,547	1,123
Sundries	9,008	425
Computer Related Costs	-	926
	<hr/>	<hr/>
	10,555	2,474
Human resources		
Therapist	1,350	-
Other		
Impairment losses for heritage assets	1,310	-
Governance costs		
Independent Inspection Fee non -audit	725	-
Accountancy and legal fees	-	896
Accountancy fees	1,370	-
Payroll Preparation	142	-
Bookkeeping	3,510	-
Trade Subscriptions	8,415	-
	<hr/>	<hr/>
	14,162	896
Total resources expended	<hr/>	<hr/>
	199,528	106,300
Net income	<hr/>	<hr/>
	22,032	50,308

TOUGH ENOUGH TO CARE

England & Wales - Charity number 1187404

Accounts



Trustees' Annual Report for the period

From Jan 2022 To 31st Dec 2022

Charity name: TOUGH ENOUGH TO CARE

Charity registration number: 1187404

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, to preserve and protect the physical and mental health of men who are experiencing issues detrimental to their mental health and wellbeing, by the provision of support and practical advice to help aid their recovery and to educate the public in mental health awareness and mental health first aid to help and assist persons suffering
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	a) Weekly peer to peer support groups, free to all service users b) Free online mental health support for those in crisis c) Mental health awareness talks in workplaces, sports clubs and volunteer organisations d) Public awareness campaigns to raise awareness for mental health support e) Accredited Mental Health First Aid training for TETC volunteers & communities f) Fundraising campaigns to continue our awareness work g) Free Text support campaign
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees have acted in a manner befitting the charities aims and objectives with the utmost regard to the guidance issued by the charity commission to ensure that Tough Enough To Care deliver their aims, goals and

		<p>objectives for the public benefit at all times.</p> <p>At the forefront of all decisions made by the trustees, is the public benefit and how we our decisions can provide a positive impact to those who access our support and services.</p>
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
--	----------------	--

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Para 1.20

- a) **Our weekly peer support groups continue to offer a safe space and a non-judgemental environment for men to open up and support each other with their struggles. This has benefited society further by supporting those in need and kept them from reaching a crisis point which may in turn result in hospitalisation.**
- b) **The free online mental health awareness coaching delivered throughout the recent lockdown has continued in a face to face setting and has provided attendees with an understanding of mental health and how to support those around them. This has achieved a positive impact on the lives of those directly linked to those who attended our sessions**
- c) **Workplace and sports clubs mental health drop in sessions have provided a safe environment for people to open up and talk to about how they feel. These have been an invaluable resource for managers and senior volunteers to help provide support and it has proven to be a strong pathway to people receiving the support they require.**
- d) **Throughout this period we consistently delivered public mental health awareness campaigns both online and in person. These have helped to spread positivity amongst the community and to help provide education on mental ill health to break down the stigma that surrounds it.**
- e) **The Tough Truck has become a household name within communities that we**

		<p>support and works well to encourage conversations everywhere it goes. It has also become very popular with local sports clubs to have the vehicle attend sporting events to promote health conversations about mental health within their club/community.</p> <p>f) The Free text support service launched mid way through this reporting period has been extremely popular when talking to people about the services and we hope this will become evident when we receive our service report in the summer.</p>
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	<p>At the start of this reporting period, our objectives were to increase the support we offer in the community. Within the reporting period we have expanded to 5 mens peer to peer support groups and 1 womens peer support group with another due to open in April '23, grown our social media channels where we offer 24/7 support and have also strengthened partnerships with other local services, meaning we have expanded our network of supporting organisations for referring people in crisis. We have also become the most popular signposted service by NHS social prescribers in the Wall Heath and Kingswinford area.</p> <p>We have also moved out of storage units and home working to a fully operational office located in Wall Heath. This has provided a local hub for meetings and drop in sessions for people needing to talk in private.</p>
<p>Performance of fundraising activities</p>	<p>Para 1.41</p>	<p>Objectives set were to promote and increase personal fundraising activities by our supporters. These have become our main</p>

against objectives set		source of income and we have achieved this by taking a personal approach to all who choose to fundraise for Tough Enough To Care.
Investment performance against objectives	Para 1.41	We have purchased IT equipment to enable our peer support facilitators to keep up to date records of group attendance and carry copies of all of our policies and procedures at all times. We have also invested in training aids, projector & screen for future work with local authorities and corporate clients.
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of this financial reporting period, with growing but still minimal overhead costs, the charity is in a strong position to continue our work and grow over the next 12 months
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	A new reserve policy has been written and we will be. We currently have reserves over our standard 12month period level. This is due to holding funds that are being raised to purchase a new and more economical daily use vehicle for the charity, for meetings/training/events where the Tough Truck is not required and also to hold in reserve, funds for a 2nd full time employee to be bought onboard within this financial period.
Amount of reserves held	Para 1.22	£138,414
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None. The charity has and continues to grow organically and without high costs, the charity is sustainable as an on going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds are from personal fundraising from supporters and where possible, fundraising events organised by ourselves. The majority of our income remains to be from personal fundraising but has also included TETC organised fundraising events and donations received for support and awareness talks to businesses and through training delivered under the Better mental health in Sandwell project which also runs in to 2023.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A

A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees were appointed as they hold trusted & respected positions within the community and have the best interests of the charity at heart with previous experience of supporting those with mental health so they also have knowledge of how the charity continues to support those in crisis.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A

Other		N/A

Reference and Administrative details

Charity name	Tough Enough To Care
Other name the charity uses	
Registered charity number	1187404
Charity's principal address	Room 2 17 High Street Wall Heath West Mids DY6 0HB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Victoria Bratt		Jan 2020	
2	Alex Elphick		Jan 2020	
3	Emma Priest		Jan 2020	
4	Alex Liggett		Jan 2022	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
---	--

Full name(s)

Stuart John Bratt	
-------------------	--

Position (eg
Secretary, Chair, etc)

Founder & CEO	
---------------	--

Date

24/3/23

Tough Enough To Care

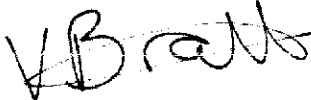
Statement of Assets and Liabilities

As at 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total 2021 £
Fixed Assets				
Computer Equipment	1238	0	1238	1431
Plant & Equipment	645	0	645	434
Motor Vehicle	<u>11200</u>	<u>0</u>	<u>11200</u>	<u>16800</u>
Total Fixed Assets Retained for own use after depreciation	13083	0	13083	18665
Current Assets				
Cash at Bank	<u>138414</u>	<u>16999</u>	<u>155413</u>	<u>98849</u>
Total Assets	<u>151497</u>	<u>16999</u>	<u>168496</u>	<u>117514</u>
Represented by:				
Accumulated Funds	<u>82014</u>	<u>35500</u>	<u>117514</u>	<u>117514</u>

Signed on behalf of the Trustees

Signature
Name
Date


Victoria Louise Bratt
20th March 2023

Signature
Name

Tough Enough To Care

Schedule of Fixed Assets (Retained for own use)

As at 31st December 2022

	Computer Equipment	Plant & Equipment	Motor Vehicle	Total
Cost brought forward	2474	579	22400	25453
Additions @ Cost	568	474	0	1042
Cost carried forward	3042	1053	22400	26495
Depreciation brought forward	1043	145	5600	6788
Depreciation charge for year	761	263	5600	6624
Depreciation carried forward	1804	408	11200	13412
Written Dwn Value 31.12.21	1238	645	11200	13083

Tough Enough To Care

Receipts and Payments

Period Ended 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total 2021 £
Receipts				
General Donations Received	96190		96190	84176
Grants Received	38200	20000	58200	34500
Sale of Goods	2742		2742	537
Fund Raising				<u>9052</u>
Gross Receipts	<u>137132</u> [✓]	<u>20000</u>	<u>157132</u>	<u>128265</u>
Less: Goods for Resale	20832		20832	2802
Fund Raising Costs	3376		3376	6661
Commissions Paid	3700		3700	2000
Gift for Homeless	44		44	
Cost of Receipts	<u>27951</u> [✓]	<u>0</u>	<u>27951</u>	<u>11463</u>
			0	
Net Receipts	<u>109181</u>	<u>20000</u>	<u>129181</u>	<u>116802</u>
Payments				
Salaries		38501	38501	
Insurance	1008		1008	381
Advertising	6414		6414	1298
Administration	21910		21910	7066
Accountancy Fees	747		747	525
Finance Costs	<u>2996</u>		2996	1649
Total Overhead Expenses	<u>33074</u> [✓]	<u>38501</u>	<u>71575</u>	<u>10919</u>
Asset and Investment purchases				
Computer Equipment	568		568	775
Plant & Equipment	474		474	579
Motor Vehicle			0	<u>22400</u>
Total Asset Purchases	<u>1042</u> [✓]		1042	<u>23754</u>
			0	
Net of receipts/payments	75065	-18501	56564	82129
Balance brought forward	<u>63349</u>	<u>35500</u>	<u>98849</u>	<u>16720</u>
Cash Funds carried forward	<u>138414</u>	<u>16999</u>	<u>155413</u>	<u>98849</u>

Tough Enough To Care

Notes to Receipts & Payments

Period Ended 31st December 2022

Administration Costs

Counselling Costs	150
Training Costs	959
Mentor & Support Group Costs	1261
Room Hire	1581
Telephone	711
Post & Stationery	3501
Travelling & Hotel	673
Motor Expenses	3095
Computer Costs	926
Storage	1422
Repairs & Renewals	1123
Sundry Expenses	231
Subscriptions	6276
Total Administration	<u>21910</u>

Tough Enough to Care
Registered Charity: 1187404

Financial Statements

Period Ended 31st December 2022

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOUGH ENOUGH TO CARE

We report to the trustees of Tough Enough to Care on our examination of the accounts for the period ended 31st December 2022.

Responsibilities and basis of report

As trustees of Tough Enough to Care you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). You consider that an audit is not required for this year under section 144(2) of the 2011 Act, and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charities Commission.

An examination includes a review of the accounting records kept by the Trustees and a comparison of those accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

We have completed our examination. We confirm that no material matter have come to our attention in connection with the examination giving us cause to believe that in any material respect :

1. Accounting records were not kept in respect of the activities of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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



B R Hubble AFA MIPA, CMI
Clover Accountancy Limited
17 High Street, Wall Heath
Kingswinford DY6 0HB

8th March 2022

TOUGH ENOUGH TO CARE

England & Wales - Charity number 1187404

Accounts



Trustees' Annual Report for the period

From Jan 2021 To 31st Dec 2021

Charity name: TOUGH ENOUGH TO CARE

Charity registration number: 1187404

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, to preserve and protect the physical and mental health of men who are experiencing issues detrimental to their mental health and wellbeing, by the provision of support and practical advice to help aid their recovery and to educate the public in mental health awareness and mental health first aid to help and assist persons suffering
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	a) Weekly peer to peer support groups, free to all service users b) Free online mental health support for those in crisis c) Mental health awareness talks in workplaces, sports clubs and volunteer organisations d) Public awareness campaigns to raise awareness for mental health support e) Accredited Mental Health First Aid training for TETC volunteers f) Fundraising campaigns to continue our awareness work
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees have acted in a manner befitting the charities aims and objectives with the utmost regard to the guidance issued by the charity commission to ensure that Tough Enough To Care deliver their aims, goals and objectives for the public benefit at all times. At the forefront of all decisions made by the trustees, is the public benefit and how we our decisions can provide a positive impact to those who access our support and services.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>a) Our weekly peer support groups have offered a safe space and a non-judgemental environment for men to open up and support each other with their struggles. This has benefited society further by supporting those in need and kept them from reaching a crisis point which may in turn result in hospitalisation.</p> <p>b) The free online mental health awareness coaching delivered throughout the recent lockdown have continue and have provided attendees with an understanding of mental health and how to support those around them. This has achieved a positive impact on the lives of those directly linked to those who attended our sessions</p> <p>c) Workplace and sports clubs mental health drop in sessions have provided a safe environment for people to open up and talk to about how they feel. These have been an invaluable resource for managers and senior volunteers</p>

		<p>to help provide support and it has proven to be a strong pathway to people receiving the support they require.</p> <p>d) Throughout this period we consistently delivered public mental health awareness campaigns both online and in person. These have helped to spread positivity amongst the community and to help provide education on mental ill health to break down the stigma that surrounds it.</p> <p>e) An early goal set in 2021 was to fundraise for and purchase a converted camper van to act as a mobile mental health awareness vehicle. We reached the goal and purchased the vehicle in February and the vehicle has been hugely successful since it's launch in early March. It has visited over 40 public events, delivered drop in sessions in public spaces and also been used as a rapid reaction vehicle to meet with those in crisis.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	At the start of this reporting period, our objectives were to increase the support we offer in the community. Within the reporting period we have expanded to 3 peer to peer support groups, grown our social media channels where we offer 24/7 support and have also strengthened partnerships with other local services, meaning we have expanded our network of supporting organisations for referring people in crisis.
Performance of fundraising activities against objectives set	Para 1.41	Objectives set were to promote and increase personal fundraising activities by our supporters. These have become our main source of income and we have achieved this by taking a personal approach to all who choose to fundraise for Tough Enough To Care.
Investment performance against objectives	Para 1.41	We have purchased a vehicle and small amounts of IT equipment to enable our peer support facilitators to keep up to date records of group attendance and carry copies of all of our policies and procedures at all times.

Other		N/A
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of this financial reporting period, with very minimal overhead costs, the charity is in a strong position to continue our work and grow over the next 12 months
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	With no current overheads, there is no current requirement to hold reserves separately from our main funds. All funds are spent and controlled by the daily management team of volunteers and any large expenditures are always agreed with the board of trustees.
Amount of reserves held	Para 1.22	ZERO
Reasons for holding zero reserves	Para 1.22	See Above
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None. The charity has and continues to grow organically and without high costs, the charity is sustainable as an on going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds are from personal fundraising from supporters and where possible, fundraising events organised by ourselves. The majority of our income remains to be from personal fundraising but has also included TETC organised fundraising events and donations received for support and awareness talks to businesses and through training delivered under the Better mental health in Sandwell project which also runs in to 2022.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Current trustees are the original board of chosen trustees when the charity became registered. Trustees were appointed as they hold trusted & respected positions within the community and have the best interests of the charity at heart with previous experience of supporting those with mental health so they also have knowledge of how the charity continues to support those in crisis.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	2022 will see the charity employ it's first full time member of staff. This means that our founder and chair will be stepping down as a trustee to enable him to take on the role of Founder & CEO of Tough Enough To Care.
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	Tough Enough To Care
Other name the charity uses	
Registered charity number	1187404
Charity's principal address	147 Dibdale Road Dudley West Mids DY1 2RR

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Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stuart Bratt		Jan 2020	
2	Victoria Bratt		Jan 2020	
3	Alex Elphick		Jan 2020	
4	Emma Priest		Jan 2020	
5				
6				
7				
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Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Stuart John Bratt

Position (eg Secretary,
Chair, etc)

Chair

Date

2/8/21

Tough Enough To Care

Receipts and Payments

Period Ended 31st December 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total 2020 £
Receipts				
General Donations Received	82576	1600	84176	18704
Grants Received	600	33900	34500	3000
Sale of Goods	537	0	537	1980
Fund Raising	9052	0	9052	
Gross Receipts	<u>92765</u>	<u>35500</u>	<u>128265</u>	23684
Less: Goods for Resale	2802		2802	3287
Fund Raising Costs	6662		6662	0
Commissions Paid	2000		2000	0
Cost of Receipts	<u>11463</u>		<u>11463</u>	3287
Net Receipts	81302	35500	116802	20397

Payments

Insurance	381		381	381
Advertising	1298		1298	102
Administration	7066		7066	1197
Gaming Licence	0		0	40
Accountancy Fees	525		525	0
Finance Costs	1649		1649	258
Total Overhead Expenses	<u>10919</u>		<u>10919</u>	1978

Asset and Investment purchases

Computer Equipment	775		775	1699
Plant & Equipment	579		579	0
Motor Vehicle	22400		22400	0
Total Asset Purchases	<u>23754</u>		<u>23754</u>	1699

Net of receipts/payments	46629	35500	82129	16720
Balance brought forward	16720		16720	0
Cash Funds carried forward	63349	35500	98849	16720

Tough Enough To Care

Notes to Receipts & Payments

Period Ended 31st December 2021

Administration Costs

Counselling Costs			595
Training Costs			625
Room Hire			1030
Post & Stationery			1454
Travelling & Hotel			81
Motor Expenses			1925
Computer Costs			<u>52</u>
Total Administration			<u>5762</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOUGH ENOUGH TO CARE

We report to the trustees of Tough Enough to Care on our examination of the accounts for the period ended 31st December 2021.

Responsibilities and basis of report

As trustees of Tough Enough to Care you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). You consider that an audit is not required for this year under section 144(2) of the 2011 Act, and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charities Commission.

An examination includes a review of the accounting records kept by the Trustees and a comparison of those accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

We have completed our examination. We confirm that no material matter have come to our attention in connection with the examination giving us cause to believe that in any material respect :

1. Accounting records were not kept in respect of the activities of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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

B R Hubble AFA MIPA, CMI
Clover Accountancy Limited
17 High Street, Wall Heath
Kingswinford DY6 0HB

6th April 2022

TOUGH ENOUGH TO CARE

England & Wales - Charity number 1187404

Accounts



Trustees' Annual Report for the period

From Jan 2020 To 31st Dec 2020

Charity name: TOUGH ENOUGH TO CARE

Charity registration number: 1187404

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the public benefit, to preserve and protect the physical and mental health of men who are experiencing issues detrimental to their mental health and wellbeing, by the provision of support and practical advice to help aid their recovery and to educate the public in mental health awareness and mental health first aid to help and assist persons suffering
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none">a) Weekly peer to peer support groups, free to all service usersb) Free online mental health support for those in crisisc) Mental health awareness talks in workplaces, sports clubs and volunteer organisationsd) Public awareness campaigns to raise awareness for mental health supporte) Accredited Mental Health First Aid training for TETC volunteersf) Fundraising campaigns to continue our awareness work
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>All trustees have acted in a manner befitting the charities aims and objectives with the utmost regard to the guidance issued by the charity commission to ensure that Tough Enough To Care deliver their aims, goals and objectives for the public benefit at all times.</p> <p>At the forefront of all decisions made by the trustees, is the public benefit and how we our decisions can provide a positive impact to those who access our support and services.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>a) Our weekly peer support groups have offered a safe space and a non-judgemental environment for men to open up and support each other with their struggles. This has benefited society further by supporting those in need and kept them from reaching a crisis point which may in turn result in hospitalisation.</p> <p>b) The free online mental health awareness coaching delivered throughout the recent lockdown has provided attendees with an understanding of mental health and how to support those around them. This has achieved a positive impact on the lives of those directly linked to those who attended our sessions.</p> <p>c) Workplace and sports clubs mental health drop in sessions have provided a safe environment for people to open up and talk to about how they feel. These have been an invaluable resource for managers and senior volunteers to help provide support and it has</p>

		<p>proven to be a strong pathway to people receiving the support they require.</p> <p>d) Throughout this period we consistently delivered public mental health awareness campaigns both online and in person when restrictions allowed. These have helped to spread positivity amongst the community and to help provide education on mental ill health to break down the stigma that surrounds it.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	At the start of this reporting period, our objectives were to increase the support we offer in the community. Within the reporting period we have expanded to 3 peer to peer support groups, grown our social media channels where we offer 24/7 support and have also strengthened partnerships with other local services, meaning we have expanded our network of supporting organisations for referring people in crisis.
Performance of fundraising activities against objectives set	Para 1.41	Objectives set were to promote and increase personal fundraising activities by our supporters. These have become our main source of income and we have achieved this by taking a personal approach to all who choose to fundraise for Tough Enough To Care.
Investment performance against objectives	Para 1.41	The only financial investment we have made is in fundraising stock such as wristbands and pin badges.
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of this financial reporting period, with very minimal overhead costs, the charity is in a strong position to continue our work and grow over the next 12 months
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	With no current overheads, there is no current requirement to hold reserves separately from our main funds. All funds are spent and controlled by the daily management team of volunteers and any large expenditures are always agreed with the board of trustees.
Amount of reserves held	Para 1.22	ZERO
Reasons for holding zero reserves	Para 1.22	See Above
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds are from personal fundraising from supporters and where possible, fundraising events organised by ourselves. We have current funding applications in place but these are yet to progress past the initial vetting stages.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Current trustees are the original board of chosen trustees when the charity became registered. Trustees were appointed as they hold trusted & respected positions within the community and have the best interests of the charity at heart with previous experience of supporting those with mental health so they also have knowledge of how the charity continues to support those in crisis.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	Tough Enough To Care
Other name the charity uses	
Registered charity number	1187404
Charity's principal address	147 Dibdale Road Dudley West Mids DY1 2RR

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Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stuart Bratt		Jan 2020	
2	Victoria Bratt		Jan 2020	
3	Alex Elphick		Jan 2020	
4	Emma Priest		Jan 2020	
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Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stuart John Bratt	
Position (eg Secretary, Chair, etc)	Chair	
Date	2/8/21	

Tough Enough to Care
Registered Charity : 1187404

Financial Statements

Clover Accountancy Limited
17 High Street
Wall Heath
Kingswinford
West Midlands
DY6 0HB

Tough Enough To Care

Statement of Assets and Liabilities

As at 31st December 2020

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
Cash Funds			
Cash at Bank	16720	0	16720
Assets retained for Own Use			
Computer Equipment Cost	1699	0	1699

Signed on behalf of the Trustees

Signature

Name

Date

Stuart John Bratt

9th March 2021

Signature

Name

Date

Victoria Louise Bratt

10th March 2021

Tough Enough To Care

Receipts and Payments

Period Ended 31st December 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Receipts			
General Donations Received	18704	0	18704
Grants Received	3000	0	3000
Sale of Goods	1980	0	1980
Gross Receipts	23684	0	23684
Less: Cost of Sales	3287	0	3287
Net Receipts	20397	0	20397

Payments			
Insurance	381	0	381
Advertising	102	0	102
Administration	1197	0	1197
Gaming Licence	40	0	40
Finance Costs	258	0	258
Sub total	1978	0	1978

Asset and Investment purchases

Computer Equipment	1699	0	1699
Net of receipts/payments	16720	0	16720
Cash Funds carried forward to next year	16720	0	16720

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOUGH ENOUGH TO CARE

We report to the trustees of Tough Enough to Care on our examination of the accounts for the period ended 31st December 2020.

Responsibilities and basis of report

As trustees of Tough Enough to Care you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). You consider that an audit is not required for this year under section 144(2) of the 2011 Act, and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charities Commission.

An examination includes a review of the accounting records kept by the Trustees and a comparison of those accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

We have completed our examination. We confirm that no material matter have come to our attention in connection with the examination giving us cause to believe that in any material respect :

1. Accounting records were not kept in respect of the activities of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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

B R Hubble AFA MIPA, CMI
Clover Accountancy Limited
17 High Street, Wall Heath
Kingswinford DY6 0HB

2 March 2021