CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From Jan 2025 To 31st Dec 2025

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	**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.** **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.** **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 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.**

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 ended our relationship with SHOUT text support service due to rising costs and the service no longer meeting our expectations.**
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 continue to be this charities biggest sole fundraiser, having raised in excess of £80,000 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	**Cash at bank at the end of the reporting period stands at £208,710 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		**Our annual accounts state £45,000 in restricted funds. Please note that further in the report, these 'restricted funds' are explained as a vehicle donation made by Jaguar Landrover "Motorvate Scheme" and are not cash at bank, but we were advised by our accountant that this must be noted in the annual accounts.**

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				
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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. 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 has included 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)	A Elphick (electronic)	E Priest (electronic)
Full name(s)	Mr Alexander Elphick	Mrs E Priest

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

Date	02/11/2026

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 2025

for

Tough Enough to Care

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

Report of the Trustees
for the Year Ended 31 December 2025

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 2025. 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 on .....02/11/2026..... and signed on its behalf by:

.....Emma Priest (electronic).....
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 2025.

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: .....

Tough Enough to Care

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		156,951	45,000	201,951	135,962
Other trading activities	2	30,295	-	30,295	38,554
Total		187,246	45,000	232,246	174,516
EXPENDITURE ON					
Raising funds	3	156,533	-	156,533	207,963
Other		10,754	11,250	22,004	1,406
Total		167,287	11,250	178,537	209,369
NET INCOME/(EXPENDITURE)		19,959	33,750	53,709	(34,853)
RECONCILIATION OF FUNDS					
Total funds brought forward		155,001	-	155,001	189,854
TOTAL FUNDS CARRIED FORWARD		174,960	33,750	208,710	155,001

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	7	(2,947)	33,750	30,803	7,183
CURRENT ASSETS					
Cash at bank		179,246	-	179,246	149,467
CREDITORS					
Amounts falling due within one year	8	(1,339)	-	(1,339)	(1,649)
NET CURRENT ASSETS		177,907	-	177,907	147,818
TOTAL ASSETS LESS CURRENT LIABILITIES		174,960	33,750	208,710	155,001
NET ASSETS		174,960	33,750	208,710	155,001
FUNDS	9				
Unrestricted funds				174,960	155,001
Restricted funds				33,750	-
TOTAL FUNDS				208,710	155,001

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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

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.

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.

continued...

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	10,799	9,479
Sale of Promotional Goods	-	20,222
Course Presentations	19,496	8,853
	30,295	38,554

3. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Staff costs	99,947	119,883
Light and heat	466	699
Professional Fund Raising Fees	11,347	16,675
Support costs	(1,242)	38,839
	110,518	176,096

4. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Independent Inspection Fee non -audit	195	780
Depreciation - owned assets	21,380	9,960
Other operating leases	8,032	11,660

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	135,962	-	135,962
Other trading activities	38,554	-	38,554
Total	174,516	-	174,516
EXPENDITURE ON			
Raising funds	207,963	-	207,963

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other	1,406	-	1,406
Total	209,369	-	209,369
NET INCOME/(EXPENDITURE)	(34,853)	-	(34,853)
RECONCILIATION OF FUNDS			
Total funds brought forward	189,854	-	189,854
TOTAL FUNDS CARRIED FORWARD	155,001	-	155,001

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2025	1,726	-	34,900	3,890	40,516
Additions	-	-	45,000	-	45,000
At 31 December 2025	1,726	-	79,900	3,890	85,516
DEPRECIATION					
At 1 January 2025	934	-	28,650	3,749	33,333
Charge for year	432	19,975	-	973	21,380
At 31 December 2025	1,366	19,975	28,650	4,722	54,713
NET BOOK VALUE					
At 31 December 2025	360	(19,975)	51,250	(832)	30,803
At 31 December 2024	792	-	6,250	141	7,183

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	(1)	(1)
Accrued expenses	1,340	1,650
	1,339	1,649

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	155,001	30,088	185,089
Dep'n Charge	-	(10,129)	(10,129)
	155,001	19,959	174,960
Restricted funds			
Land Rover Discovery	-	(11,250)	(11,250)
Car Gift	-	45,000	45,000
	-	33,750	33,750
TOTAL FUNDS	155,001	53,709	208,710

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	187,245	(157,157)	30,088
Dep'n Charge	1	(10,130)	(10,129)
	187,246	(167,287)	19,959
Restricted funds			
Land Rover Discovery	-	(11,250)	(11,250)
Car Gift	45,000	-	45,000
	45,000	(11,250)	33,750
TOTAL FUNDS	232,246	(178,537)	53,709

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	189,854	(34,853)	155,001

Comparative 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)
TOTAL FUNDS	174,516	(209,369)	(34,853)

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	189,854	(4,765)	185,089
Dep'n Charge	-	(10,129)	(10,129)
	189,854	(14,894)	174,960
Restricted funds			
Land Rover Discovery	-	(11,250)	(11,250)
Car Gift	-	45,000	45,000
	-	33,750	33,750
TOTAL FUNDS	189,854	18,856	208,710

continued...

9. MOVEMENT IN FUNDS - continued

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	361,761	(366,526)	(4,765)
Dep'n Charge	1	(10,130)	(10,129)
	361,762	(376,656)	(14,894)
Restricted funds			
Land Rover Discovery	-	(11,250)	(11,250)
Car Gift	45,000	-	45,000
	45,000	(11,250)	33,750
TOTAL FUNDS	406,762	(387,906)	18,856

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	45,001	-
Donations	126,560	113,712
Grants	30,390	22,250
	201,951	135,962
Other trading activities		
Fundraising events	10,799	9,479
Sale of Promotional Goods	-	20,222
Course Presentations	19,496	8,853
	30,295	38,554
Total incoming resources	232,246	174,516
EXPENDITURE		
Raising donations and legacies		
Wages	95,747	110,500
Social security	-	5,483
Pensions	4,200	3,900
Light and heat	466	699
Professional Fund Raising Fees	11,347	16,675
	111,760	137,257
Other trading activities		
Purchases of Promotional Goods	3,627	-
Other operating leases	8,032	11,660
Group Expenses	2,905	-
Miscellaneous Fund Raising Exp	562	10,963
	15,126	22,623
Support costs		
Management		
Insurance	1,919	1,827
Telephone	930	1,610
Postage and stationery	1,583	3,310
Advertising	1,362	2,566
Motor & Travelling Costs	6,510	7,725
	12,304	17,038
Finance		
Bank charges	4	11
Carried forward	4	11

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Finance		
Brought forward	4	11
Plant and machinery	432	263
Motor vehicles	19,975	8,725
Computer equipment	973	973
Card Processing Fees	-	562
	21,384	10,534
Information technology		
Repairs and renewals	1,243	621
Sundries	1,474	(20)
	2,717	601
Human resources		
Therapist	1,200	1,800
Other		
Training	2,378	12,385
Governance costs		
Independent Inspection Fee non -audit	195	780
Accountancy fees	6,087	3,833
Legal fees	-	1,464
Trade Subscriptions	5,386	1,054
	11,668	7,131
Total resources expended	178,537	209,369
Net income/(expenditure)	53,709	(34,853)

Tough Enough to Care

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for the Year Ended 31 December 2025

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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 2025

for

Tough Enough to Care

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

Report of the Trustees
for the Year Ended 31 December 2025

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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 on .....02/11/2026..... and signed on its behalf by:

.....Emma Priest (electronic).....
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 2025.

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: .....

Tough Enough to Care

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		156,951	45,000	201,951	135,962
Other trading activities	2	30,295	-	30,295	38,554
Total		187,246	45,000	232,246	174,516
EXPENDITURE ON					
Raising funds	3	156,533	-	156,533	207,963
Other		10,754	11,250	22,004	1,406
Total		167,287	11,250	178,537	209,369
NET INCOME/(EXPENDITURE)		19,959	33,750	53,709	(34,853)
RECONCILIATION OF FUNDS					
Total funds brought forward		155,001	-	155,001	189,854
TOTAL FUNDS CARRIED FORWARD		174,960	33,750	208,710	155,001

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	7	(2,947)	33,750	30,803	7,183
CURRENT ASSETS					
Cash at bank		179,246	-	179,246	149,467
CREDITORS					
Amounts falling due within one year	8	(1,339)	-	(1,339)	(1,649)
NET CURRENT ASSETS		177,907	-	177,907	147,818
TOTAL ASSETS LESS CURRENT LIABILITIES		174,960	33,750	208,710	155,001
NET ASSETS		174,960	33,750	208,710	155,001
FUNDS	9				
Unrestricted funds				174,960	155,001
Restricted funds				33,750	-
TOTAL FUNDS				208,710	155,001

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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

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.

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.

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2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	10,799	9,479
Sale of Promotional Goods	-	20,222
Course Presentations	19,496	8,853
	30,295	38,554

3. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Staff costs	99,947	119,883
Light and heat	466	699
Professional Fund Raising Fees	11,347	16,675
Support costs	(1,242)	38,839
	110,518	176,096

4. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Independent Inspection Fee non -audit	195	780
Depreciation - owned assets	21,380	9,960
Other operating leases	8,032	11,660

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	135,962	-	135,962
Other trading activities	38,554	-	38,554
Total	174,516	-	174,516
EXPENDITURE ON			
Raising funds	207,963	-	207,963

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other	1,406	-	1,406
Total	209,369	-	209,369
NET INCOME/(EXPENDITURE)	(34,853)	-	(34,853)
RECONCILIATION OF FUNDS			
Total funds brought forward	189,854	-	189,854
TOTAL FUNDS CARRIED FORWARD	155,001	-	155,001

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2025	1,726	-	34,900	3,890	40,516
Additions	-	-	45,000	-	45,000
At 31 December 2025	1,726	-	79,900	3,890	85,516
DEPRECIATION					
At 1 January 2025	934	-	28,650	3,749	33,333
Charge for year	432	19,975	-	973	21,380
At 31 December 2025	1,366	19,975	28,650	4,722	54,713
NET BOOK VALUE					
At 31 December 2025	360	(19,975)	51,250	(832)	30,803
At 31 December 2024	792	-	6,250	141	7,183

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	(1)	(1)
Accrued expenses	1,340	1,650
	1,339	1,649

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	155,001	30,088	185,089
Dep'n Charge	-	(10,129)	(10,129)
	155,001	19,959	174,960
Restricted funds			
Land Rover Discovery	-	(11,250)	(11,250)
Car Gift	-	45,000	45,000
	-	33,750	33,750
TOTAL FUNDS	155,001	53,709	208,710

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	187,245	(157,157)	30,088
Dep'n Charge	1	(10,130)	(10,129)
	187,246	(167,287)	19,959
Restricted funds			
Land Rover Discovery	-	(11,250)	(11,250)
Car Gift	45,000	-	45,000
	45,000	(11,250)	33,750
TOTAL FUNDS	232,246	(178,537)	53,709

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	189,854	(34,853)	155,001

Comparative 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)
TOTAL FUNDS	174,516	(209,369)	(34,853)

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	189,854	(4,765)	185,089
Dep'n Charge	-	(10,129)	(10,129)
	189,854	(14,894)	174,960
Restricted funds			
Land Rover Discovery	-	(11,250)	(11,250)
Car Gift	-	45,000	45,000
	-	33,750	33,750
TOTAL FUNDS	189,854	18,856	208,710

continued...

9. MOVEMENT IN FUNDS - continued

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	361,761	(366,526)	(4,765)
Dep'n Charge	1	(10,130)	(10,129)
	361,762	(376,656)	(14,894)
Restricted funds			
Land Rover Discovery	-	(11,250)	(11,250)
Car Gift	45,000	-	45,000
	45,000	(11,250)	33,750
TOTAL FUNDS	406,762	(387,906)	18,856

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	45,001	-
Donations	126,560	113,712
Grants	30,390	22,250
	201,951	135,962
Other trading activities		
Fundraising events	10,799	9,479
Sale of Promotional Goods	-	20,222
Course Presentations	19,496	8,853
	30,295	38,554
Total incoming resources	232,246	174,516
EXPENDITURE		
Raising donations and legacies		
Wages	95,747	110,500
Social security	-	5,483
Pensions	4,200	3,900
Light and heat	466	699
Professional Fund Raising Fees	11,347	16,675
	111,760	137,257
Other trading activities		
Purchases of Promotional Goods	3,627	-
Other operating leases	8,032	11,660
Group Expenses	2,905	-
Miscellaneous Fund Raising Exp	562	10,963
	15,126	22,623
Support costs		
Management		
Insurance	1,919	1,827
Telephone	930	1,610
Postage and stationery	1,583	3,310
Advertising	1,362	2,566
Motor & Travelling Costs	6,510	7,725
	12,304	17,038
Finance		
Bank charges	4	11
Carried forward	4	11

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Finance		
Brought forward	4	11
Plant and machinery	432	263
Motor vehicles	19,975	8,725
Computer equipment	973	973
Card Processing Fees	-	562
	21,384	10,534
Information technology		
Repairs and renewals	1,243	621
Sundries	1,474	(20)
	2,717	601
Human resources		
Therapist	1,200	1,800
Other		
Training	2,378	12,385
Governance costs		
Independent Inspection Fee non -audit	195	780
Accountancy fees	6,087	3,833
Legal fees	-	1,464
Trade Subscriptions	5,386	1,054
	11,668	7,131
Total resources expended	178,537	209,369
Net income/(expenditure)	53,709	(34,853)

Tough Enough to Care

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for the Year Ended 31 December 2025

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