

THE BEN RAEMERS FOUNDATION

England & Wales · Charity number 1188150

Details

Status Registered

Legal form CIO

Registered 2020-02-24

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

Contact

Address Flat 4
120 Gowers Walk
London
E1 8GG

Phone 07939596638

Email susie.crome@gmail.com

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE WITH MENTAL HEALTH ISSUES OR THOSE AT RISK OF MENTAL HEALTH ISSUES, IN PARTICULAR BUT NOT EXCLUSIVELY THOSE WITHIN THE SKATEBOARDING COMMUNITY, IN THE UK BY: (I) PROVIDING EDUCATIONAL RESOURCES TO INFORM PEOPLE ABOUT MENTAL HEALTH ISSUES (II) PROVIDING TRAINING SCHEMES FOR VOLUNTEERS, AND THE GENERAL PUBLIC AND SERVICE PROVIDING ORGANISATIONS, TO RAISE AWARENESS AND INCREASE THE ABILITY TO ASSIST THOSE IN NEED. (III) RAISING PUBLIC AWARENESS OF MENTAL HEALTH ISSUES.

Activities: The charity aims to relieve the needs of people living with mental health issues or at risk of mental health issues. Particularly, but not exclusively those within the skateboarding community. Achieved by providing educational resources to inform about mental health issues, providing training schemes for volunteers, the general public & service providing organisations and raising public awareness.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- Australia
- Canada
- Ireland
- Northern Ireland
- Scotland
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£104,253	£104,488	-	-
2023-12-31	£100,200	£91,958	-	-
2022-12-31	£182,953	£88,096	-	-
2021-12-31	£126,817	£26,181	-	-
2021-03-31	£170,735	£27,323	-	-

Trustees

Name	Role	Appointed
Christopher Jones		2023-10-03
Francesca Bortoli		2019-10-10
Jack Bacon		2023-10-03
James Prattent		2023-10-02
Lucy Beg-Baloch		2019-10-10
Rob Collins		2023-10-03
Robert Mathieson		2019-10-10
susie crome Ms		2019-10-10

THE BEN RAEMERS FOUNDATION

England & Wales - Charity number 1188150

Accounts

REGISTERED CHARITY NUMBER: 1188150

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
THE BEN RAEMERS FOUNDATION**

THE BEN RAEMERS FOUNDATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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THE BEN RAEMERS FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report for the year ended 31 December 2024. This report has been prepared in accordance with the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The foundation exists to preserve Ben Raemers' legacy and help prevent deaths by suicide. It supports the skateboarding community by providing the knowledge and tools needed to understand and address mental health.

Key objectives:

- Provide educational resources on mental health for skateboarders.
- Deliver training programs to volunteers, skateboarders, and organisations to improve support for those in need.
- Raise awareness of mental health issues within the skateboarding community and beyond.
- Offer direct support and safe spaces for people to talk about mental health.

The Foundation works towards these objectives through:

- Social media and content to promote mental health awareness.
- Films sharing skateboarders' personal mental health experiences.
- Suicide prevention training for skate teams, professionals, and skate shops globally.
- Access to counselling services and support networks.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. All activities are considered accordingly.

Volunteers

The foundation considers the significant fundraising activities from our networks as part of volunteering. The people who attend events and take part in training are also volunteering their time to advance the cause.

There have been exceptional examples of fundraising and support from volunteers in 2024. The Trustees would like to thank everyone who has contributed, allowing the Foundation to continue to make tangible change in addressing mental health in the skateboarding community.

ACHIEVEMENTS AND PERFORMANCE

Significant activities and achievements against objectives

The year saw meaningful progress in the delivery of the charity's objectives:

- **Events and Fundraisers:** Hosted wellbeing evenings at Pitt Street and TR7 Skateparks, participated in the Chelsea Flower Show, CPH Open in Athens, and partnered with Vans Shop Riot and skate shops across Europe. Numerous grassroots fundraisers, including skate jams, auctions, and memorial events, helped raise funds and awareness.
- **Films and Media:** Released 'Checking In with Kohran Gayle' and two 'Feeling Scene' films - Cardiff and Leeds, highlighting the local skate scenes and mental health services.
- **Training:** Training continues to be a significant focus of the Foundation's work. In 2024, the Foundation trained more people than ever before, delivering 12 online sessions and two in-person sessions alongside a Living Works SafeTalk in Seattle.
- **Counselling:** Relaunched the counselling program, offering six free sessions quarterly to ten applicants.
- **Social Media and Awareness:** Continued engagement via Instagram, YouTube, and donated magazine space, sharing mental health and suicide prevention resources with a growing audience.

These activities demonstrate the foundation's ongoing impact in promoting mental health awareness, suicide prevention, and community support within skateboarding.

THE BEN RAEMERS FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Financial position

Overview

The Foundation is pleased to report that, thanks to the ongoing generosity of individuals and key industry partners, it remains in a strong financial position, enabling continued support for the skateboarding community. At the end of 2024, the charity held £346k in cash reserves, which will be used to deliver its core objectives over the coming years.

Income and Expenditure

The charity's income is principally down to donations from individuals and corporate supporters within the skateboarding industry. In 2024, total receipts, including restricted grants, amounted to £104k, matched by expenditure of £104k.

Expenditure focused on advancing the Foundation's mission, including media and content production, counselling sessions, events, and training programs delivered throughout the year.

The Trustees are confident that the Foundation has adequate reserves and resources to sustain its operations for the foreseeable future. The Foundation's reserves policy is to maintain at least six months of operational costs, a target it significantly exceeded as of 31 December 2024.

Risks

The Trustees have reviewed the major risks facing the charity and are satisfied that they are appropriate and proportionate for an organisation of this size.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Foundation is a charitable incorporated organisation governed by a constitution. The trustees are responsible for overall direction and decision-making.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1188150

Registered office

Flat 4
120 Gowers Walk
London
E1 8GG

THE BEN RAEMERS FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

- L Raemers
- F Bortoli
- S Crome
- R Mathieson
- R Collins (Chair)
- J Prattent (Treasurer)
- C Jones
- J Bacon
- B Lewis

Recruitment and appointment of trustees

Every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Independent Examiner

- Paul Underwood
- Morris Crocker
- Chartered Accountants
- Station House
- North Street
- Havant
- Hampshire
- PO9 1QU

Approved by order of the board of trustees on and signed on its behalf by:

.....
S Crome
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BEN RAEMERS FOUNDATION**

Independent examiner's report to the trustees of Ben Raemers Foundation ('the Charity')

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

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


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 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 Charity as required by Section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (accounts and Reports) Regulations 2008 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.

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.

DocuSigned by:

2ECE186BF21E498...
Paul Underwood

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 30 October 2025

THE BEN RAEMERS FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	63,387	38,755	102,142	95,146
Other trading activities	3	<u>2,111</u>	<u>-</u>	<u>2,111</u>	<u>5,054</u>
Total		<u>65,498</u>	<u>38,755</u>	<u>104,253</u>	<u>100,200</u>
EXPENDITURE ON					
Charitable activities	4				
Other fundraising costs		-	-	-	8,780
Charitable activities		<u>67,341</u>	<u>37,147</u>	<u>104,488</u>	<u>83,178</u>
Total		<u>67,341</u>	<u>37,147</u>	<u>104,488</u>	<u>91,958</u>
NET INCOME/(EXPENDITURE)		(1,842)	1,608	(235)	8,242
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>321,597</u>	<u>25,550</u>	<u>347,147</u>	<u>338,905</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>319,755</u></u>	<u><u>27,157</u></u>	<u><u>346,912</u></u>	<u><u>347,147</u></u>

The notes form part of these financial statements

THE BEN RAEMERS FOUNDATION

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	2,449	3,043
CURRENT ASSETS			
Cash at bank		345,993	345,634
CREDITORS			
Amounts falling due within one year	10	(1,530)	(1,530)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>344,463</u>	<u>344,104</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>
		346,912	347,147
NET ASSETS		<u>346,912</u>	<u>347,147</u>
FUNDS	12		
Unrestricted funds		319,755	321,597
Restricted funds		<u>27,157</u>	<u>25,550</u>
TOTAL FUNDS		<u>346,912</u>	<u>347,147</u>

The financial statements were approved by the trustees on

.....
S Crome
Trustee

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going concern

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

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.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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.

THE BEN RAEMERS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. DONATIONS AND LEGACIES

	2024 £	2023 £
Donations	55,185	69,195
Grants	<u>46,957</u>	<u>25,951</u>
	<u>102,142</u>	<u>95,146</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
Tides to raise awareness and reduce stigma of mental health in skateboarding	-	20,158
Other	8,203	5,793
Cons Project Grant	<u>38,754</u>	<u>-</u>
	<u>46,957</u>	<u>25,951</u>

3. OTHER TRADING ACTIVITIES

	2024 £	2023 £
Fundraising events	<u>2,111</u>	<u>5,054</u>

4. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 5) £
Charitable activities	<u>104,488</u>

5. SUPPORT COSTS

	Management £	Finance £	Totals £
Charitable activities	<u>103,988</u>	<u>500</u>	<u>104,488</u>

Support costs, included in the above, are as follows:

Management

	2024 Charitable activities £	2023 Total activities £
Wages	24,250	27,500
Insurance	820	-
Advertising	10,221	7,896
Consultancy services	54,869	34,150
Accountancy	-	1,530
PPS	730	359
Computer & IT	548	1,412
Travel	<u>10,111</u>	<u>6,798</u>
Carried forward	101,549	79,645

THE BEN RAEMERS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. SUPPORT COSTS - continued

Management - continued

	2024 Charitable activities £	2023 Total activities £
Brought forward	101,549	79,645
Subscriptions	773	1,148
Training	850	410
Depreciation of tangible and heritage assets	<u>816</u>	<u>1,473</u>
	<u>103,988</u>	<u>82,676</u>

Finance

	2024 Charitable activities £	2023 Total activities £
Bank charges	<u>500</u>	<u>502</u>

Other

	2024 Total activities £	2023 Total activities £
Other fundraising costs	<u>-</u>	<u>8,780</u>

6. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	<u>816</u>	<u>1,473</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 31 December 2024, F Bortoli received £2,463 (2023: £750), L Raemers received £1,045 (2023: £530) and S Crome received £24,250 (2023: £23,250) for Consultancy services. R Mathieson received £28,175 (2023: £33,750) for Content & Media services.

Trustees' incidentals expenses

	2024 £	2023 £
J Prattent	33	-
L Raemers	-	106
R Mathieson	249	1,347
S Crome	557	800

THE BEN RAEMERS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2023 Unrestricted fund £	2023 Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	74,988	20,158	95,146
Other trading activities	<u>5,054</u>	<u>-</u>	<u>5,054</u>
Total	<u>80,042</u>	<u>20,158</u>	<u>100,200</u>
EXPENDITURE ON			
Charitable activities			
Other fundraising costs			
	8,780	-	8,780
Charitable activities	<u>74,843</u>	<u>8,335</u>	<u>83,178</u>
Total	<u>83,623</u>	<u>8,335</u>	<u>91,958</u>
NET INCOME/(EXPENDITURE)	(3,581)	11,823	8,242
RECONCILIATION OF FUNDS			
Total funds brought forward	325,178	13,727	338,905
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>321,597</u>	<u>25,550</u>	<u>347,147</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2024	325	5,720	6,045
Additions	<u>222</u>	<u>-</u>	<u>222</u>
At 31 December 2024	<u>547</u>	<u>5,720</u>	<u>6,267</u>
DEPRECIATION			
At 1 January 2024	155	2,847	3,002
Charge for year	<u>98</u>	<u>718</u>	<u>816</u>
At 31 December 2024	<u>253</u>	<u>3,565</u>	<u>3,818</u>
NET BOOK VALUE			
At 31 December 2024	<u>294</u>	<u>2,155</u>	<u>2,449</u>
At 31 December 2023	<u>170</u>	<u>2,873</u>	<u>3,043</u>

THE BEN RAEMERS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	<u>1,530</u>	<u>1,530</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	2,449	-	2,449	3,043
Current assets	318,836	27,157	345,993	345,634
Current liabilities	<u>(1,530)</u>	<u>-</u>	<u>(1,530)</u>	<u>(1,530)</u>
	<u>319,755</u>	<u>27,157</u>	<u>346,912</u>	<u>347,147</u>

12. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	321,597	(1,842)	319,755
Restricted funds			
The Cons 24 Project	13,727	13,430	27,157
Tides	11,823	(11,823)	-
	<u>347,147</u>	<u>(235)</u>	<u>346,912</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,498	(67,340)	(1,842)
Restricted funds			
The Cons 24 Project	38,755	(25,325)	13,430
Tides	-	(11,823)	(11,823)
	<u>104,253</u>	<u>(104,488)</u>	<u>(235)</u>

THE BEN RAEMERS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	325,178	(3,581)	321,597
Restricted funds			
The Cons 24 Project	13,727	-	13,727
Tides	-	11,823	11,823
	<u>338,905</u>	<u>8,242</u>	<u>347,147</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,042	(83,623)	(3,581)
Restricted funds			
The Cons 24 Project	-	-	-
Tides	20,158	(8,335)	11,823
	<u>100,200</u>	<u>(91,958)</u>	<u>8,242</u>

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	325,178	(5,423)	319,755
Restricted funds			
The Cons 24 Project	13,727	13,430	27,157
Tides	-	-	-
	<u>338,905</u>	<u>8,007</u>	<u>346,912</u>

THE BEN RAEMERS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. 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	145,540	(150,963)	(5,423)
Restricted funds			
The Cons 24 Project	38,755	(25,325)	13,430
Tides	20,158	(20,158)	-
	<u>204,453</u>	<u>(196,446)</u>	<u>8,007</u>

The Cons 24 Project

A series of skate trips and community events blending skate culture with mental health advocacy. Professional skaters will travel across the UK, Europe, and the USA, connecting with local communities through street skating, demos, and collaborative sessions. Each stop includes mental health talks, sharing resources, and personal stories to raise awareness and reduce stigma. The journey will be documented through films capturing local experiences.

Tides

Tides to raise awareness and reduce stigma of mental health in skateboarding.

13. RELATED PARTY DISCLOSURES

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

14. ULTIMATE CONTROLLING PARTY

The Charity is not under the control of another entity or any one individual.

Digital Signature Verification

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Signed by susie crome using authentication code MnlxJWZNbGVjeXdW at IP address 62.232.115.124, on 2025/10/29 11:23:51 Z.

susie crome's e-mail address is: thebenraemersfoundation@gmail.com.

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n.tolfrey@morriscrocker.co.uk

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In Person Signer Events

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Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

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Status

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Carbon Copy Events

Status

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Natasha Tolfrey

n.tolfrey@morriscrocker.co.uk

Administration

Morris Crocker

Security Level: Email, Account Authentication
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Payment Events	Status	Timestamps
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THE BEN RAEMERS FOUNDATION

England & Wales - Charity number 1188150

Accounts

Charity registration number 1188150

THE BEN RAEMERS FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THE BEN RAEMERS FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Beg-Baloch F Bortoli S Crome R Mathieson
Charity number	1188150
Principal address	Flat 4 120 Gowers Walk LONDON E1 8GG
Independent examiner	John Warner FCA 4th Floor, Park Gate 161-163 Preston Road Brighton East Sussex BN1 6AF

THE BEN RAEMERS FOUNDATION

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THE BEN RAEMERS FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to relieve the needs of people with mental health issues or those at risk of mental health issues. In particular but not exclusively those within the skateboarding community in the UK by:

- Providing educational resources to inform people about mental health issues.
- Providing training schemes for volunteers, the general public and service providing organisations, to raise awareness and increase the ability to assist those in need.
- Raising public awareness of mental health issues.

The overall aim of the foundation is to help prevent loss to suicide. We want to enable the skateboarding community to have opportunities to develop the skills and tools needed to support each other to understand and address mental health by:

- Creating social media content to raise awareness of mental health issues.
- Making films highlighting skaters' personal journeys in mental health.
- Delivering suicide prevention training to skate teams and crews, managers, professional skateboarders, photographers and skate shops across the globe.
- By creating platforms and safe spaces for people to talk about mental health within the context of the skateboarding world. We are breaking down fears, improving knowledge and changing preconceptions and misgivings around mental health stigma and taboos.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

The foundation considers the considerable fundraising activities from our networks a part of volunteering. The people who attend events and take part in training are also volunteering their time to advance the cause.

The Foundation is working on developing a volunteering offer for future delivery.

Achievements and performance

Significant activities and achievements against objectives

Despite the global pandemic which meant that we had to reevaluate our plans for delivery, the trustees see that the Foundation adapted and were able to deliver a range of achievements.

These include:

- Enabling access to learning about suicide interventions and awareness through delivering suicide prevention training to a broad range of people who are identified as part of the skateboarding community.
- Promoting positive awareness of mental health conditions and theoretical perspectives through animations on our social media pages
- Enabling conversations around therapies and addiction through conversations and on engagement on our social media platforms
- Enabling access to learning around wellbeing from skateboarders via Instagram live

THE BEN RAEMERS FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Fundraising performance

The Foundation received continued support from the Vans Tide fund to enable the Counselling Pilot project, alongside Converse for the Checking-In series. Thrasher donated and held a photo gallery of Ben's skating achievements. There were numerous local community based events that raised awareness about mental health and suicide prevention, including the Annual Coping Festival.

Financial review

At the end of the financial period, the Foundation had £321,597 (2022 - £325,178) of unrestricted funds. These funds will go towards governance, delivery and organisational management costs and charitable spending in 2024.

Reserves policy

The Trustees maintain unrestricted reserves to a level that enable us to meet our future charitable objectives with a secure financial position. This will enable us to remain financially viable and maintain Ben's legacy.

Principal funding sources

The Ben Raemers Foundation principal source of funding is from donations of individuals and corporates within skateboarding.

We have received generous donations from Skate brands including Keen, Vans/Tides, Thrasher and individual fundraising donations from the wider skateboarding community.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation governed by a constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Beg-Baloch
F Bortoli
S Crome
R Mathieson

Recruitment and appointment of trustees

Appointment of charity trustees.

Every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

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

.....
S Crome
Trustee

Date:

THE BEN RAEMERS FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BEN RAEMERS FOUNDATION

I report to the trustees on my examination of the financial statements of The Ben Raemers Foundation (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

John Warner FCA

4th Floor, Park Gate
161-163 Preston Road
Brighton
East Sussex
BN1 6AF

Dated:

THE BEN RAEMERS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	74,988	20,158	95,146	141,597	35,789	177,386
Other trading activities	4	5,054	-	5,054	5,142	425	5,567
Total income		<u>80,042</u>	<u>20,158</u>	<u>100,200</u>	<u>146,739</u>	<u>36,214</u>	<u>182,953</u>
Expenditure on:							
<u>Raising funds</u>							
Fundraising and publicity	5	12,446	1,750	14,196	4,351	29,750	34,101
<u>Charitable activities</u>							
Charitable activities	6	71,177	6,585	77,762	9,791	44,204	53,995
Total expenditure		<u>83,623</u>	<u>8,335</u>	<u>91,958</u>	<u>14,142</u>	<u>73,954</u>	<u>88,096</u>
Net income/(expenditure) and movement in funds		(3,581)	11,823	8,242	132,597	(37,740)	94,857
Reconciliation of funds:							
Fund balances at 1 January 2023		325,178	13,727	338,905	192,581	51,467	244,048
Fund balances at 31 December 2023		<u>321,597</u>	<u>25,550</u>	<u>347,147</u>	<u>325,178</u>	<u>13,727</u>	<u>338,905</u>

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

THE BEN RAEMERS FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		3,043		4,516
Current assets					
Cash at bank and in hand		345,634		337,035	
Creditors: amounts falling due within one year	11	(1,530)		(2,646)	
Net current assets			344,104		334,389
Total assets less current liabilities			347,147		338,905
The funds of the charity					
Restricted income funds	12		25,550		13,727
Unrestricted funds	13		321,597		325,178
			347,147		338,905

The financial statements were approved by the trustees on

.....
S Crome
Trustee

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Ben Raemers Foundation is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	69,195	-	69,195	101,525	-	101,525
Grants	5,793	20,158	25,951	40,072	35,789	75,861
	<u>74,988</u>	<u>20,158</u>	<u>95,146</u>	<u>141,597</u>	<u>35,789</u>	<u>177,386</u>

Grants

Grant - Tides to raise awareness and reduce stigma of mental health in skateboarding	-	20,158	20,158	-	35,789	35,789
Grant - Paypal Giving	-	-	-	40,072	-	40,072
Other	5,793	-	5,793	-	-	-
	<u>5,793</u>	<u>20,158</u>	<u>25,951</u>	<u>40,072</u>	<u>35,789</u>	<u>75,861</u>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising events	5,054	-	5,054	5,142	425	5,567

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Advertising	3,666	-	3,666	100	-	100
Other fundraising costs	8,780	-	8,780	4,251	-	4,251
Staff costs	-	1,750	1,750	-	29,750	29,750
	12,446	1,750	14,196	4,351	29,750	34,101

6 Expenditure on charitable activities

	31st December 2023 £	31st December 2022 £
Direct costs		
Staff costs	25,750	-
Depreciation and impairment	1,473	1,503
Consultancy services - suicide awareness and prevention	34,150	38,723
Training licences and support - suicide awareness and prevention	4,230	3,161
Support costs - Accountancy	1,530	5,229
Support costs - Printing, postage and stationary	359	1,558
Support costs - Computer and IT expenses	1,412	112
Support costs - Travel	6,798	1,171
Support costs - Subscriptions	1,148	870
Support costs - Rent	-	775
Support costs - Training	410	-
Support costs - Cleaning	-	51
Support costs - Bank charges	502	842
	77,762	53,995
Analysis by fund		
Unrestricted funds	71,177	9,791
Restricted funds	6,585	44,204
	77,762	53,995

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7	Net movement in funds	2023	2022
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	1,473	1,503
		<u> </u>	<u> </u>

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	1	1
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	27,500	29,750
	<u> </u>	<u> </u>

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

9 Taxation

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

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 January 2023	325	5,720	6,045
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	325	5,720	6,045
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 January 2023	98	1,431	1,529
Depreciation charged in the year	57	1,416	1,473
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	155	2,847	3,002
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 December 2023	170	2,873	3,043
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	226	4,290	4,516
	<u> </u>	<u> </u>	<u> </u>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	1,260
Accruals and deferred income	1,530	1,386
	<u>1,530</u>	<u>2,646</u>

12 Restricted funds

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

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Received in the year	51,467	20,158	(8,335)	63,290
Resources expended in year	36,214	-	-	36,214
	<u>(73,954)</u>	<u>-</u>	<u>-</u>	<u>(73,954)</u>
	<u>13,727</u>	<u>20,158</u>	<u>(8,335)</u>	<u>25,550</u>

Previous year:

	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
Received in the year	90,635	36,214	-	126,849
Resources expended in year	<u>(39,168)</u>	<u>-</u>	<u>(73,954)</u>	<u>(113,122)</u>
	<u>51,467</u>	<u>36,214</u>	<u>(73,954)</u>	<u>13,727</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	<u>325,178</u>	<u>80,042</u>	<u>(83,623)</u>	<u>321,597</u>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Unrestricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	192,581	146,739	(14,142)	325,178

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	3,043	-	3,043
Current assets/(liabilities)	318,554	25,550	344,104
	<u>321,597</u>	<u>25,550</u>	<u>347,147</u>
	<u><u>321,597</u></u>	<u><u>25,550</u></u>	<u><u>347,147</u></u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	4,516	-	4,516
Current assets/(liabilities)	320,662	13,727	334,389
	<u>325,178</u>	<u>13,727</u>	<u>338,905</u>
	<u><u>325,178</u></u>	<u><u>13,727</u></u>	<u><u>338,905</u></u>

15 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Services received	
	2023 £	2022 £
R Mathieson	611	170
S Crome	844	1,262
	<u>1,455</u>	<u>1,432</u>
	<u><u>1,455</u></u>	<u><u>1,432</u></u>

THE BEN RAEMERS FOUNDATION

England & Wales - Charity number 1188150

Accounts

Charity registration number 1188150

THE BEN RAEMERS FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
PAGES FOR FILING WITH REGISTRAR

THE BEN RAEMERS FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Beg-Baloch F Bortoli S Crome R Mathieson
Charity number	1188150
Principal address	Flat 4 120 Gowers Walk LONDON E1 8GG
Independent examiner	Friend-James Limited 4th Floor, Park Gate 161-163 Preston Road Brighton East Sussex BN1 6AF

THE BEN RAEMERS FOUNDATION

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THE BEN RAEMERS FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to relieve the needs of people with mental health issues or those at risk of mental health issues. In particular but not exclusively those within the skateboarding community in the UK by:

- Providing educational resources to inform people about mental health issues.
- Providing training schemes for volunteers, the general public and service providing organisations, to raise awareness and increase the ability to assist those in need.
- Raising public awareness of mental health issues.

The overall aim of the foundation is to help prevent loss to suicide. We want to enable the skateboarding community to have opportunities to develop the skills and tools needed to support each other to understand and address mental health by:

- Creating social media content to raise awareness of mental health issues.
- Making films highlighting skaters' personal journeys in mental health.
- Delivering suicide prevention training to skate teams and crews, managers, professional skateboarders, photographers and skate shops across the globe.
- By creating platforms and safe spaces for people to talk about mental health within the context of the skateboarding world. We are breaking down fears, improving knowledge and changing preconceptions and misgivings around mental health stigma and taboos.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The foundation considers the considerable fundraising activities from our networks a part of volunteering. The people who attend our events and take part in training are also volunteering their time to advance the cause.

We are working on developing a volunteering offer for future delivery.

Achievements and performance

Despite the global pandemic which meant that we had to reevaluate our plans for delivery, the trustees see that the Foundation adapted and were able to deliver a range of achievements.

These include:

- Enabling access to learning about suicide interventions and awareness through delivering suicide prevention training to a broad range of people who are identified as part of the skateboarding community.
- Promoting positive awareness of mental health conditions and theoretical perspectives through animations on our social media pages
- Enabling conversations around therapies and addiction through conversations and on engagement on our social media platforms
- Enabling access to learning around wellbeing from skateboarders via Instagram live

THE BEN RAEMERS FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Foundation hosted a book launch and auction of Photographs. The event launched a book created by Converse and Enjo, celebrating the life and career of Ben Raemer as told by his nearest and dearest. The silent auction raised money for the foundation and a limited amount of books were distributed to those that attended.

Financial review

At the end of the financial period, the Foundation had £325,178 (31-12-21 - £192,581) of unrestricted funds. These funds will go towards governance, delivery and organisational management costs and charitable spending in 2022 and 2023.

The Trustees maintain unrestricted reserves to a level that enable us to meet our future charitable objectives with a secure financial position. This will enable us to remain financially viable and maintain Ben's legacy.

The Ben Raemers Foundation principal source of funding is from donations of individuals and corporates within skateboarding.

We have received generous donations from Skate brands including Vans, Converse, Dwindle, Deluxe, Clown and Lost Art. Numerous individual's have also donated from personal funds and epic fundraising events and sales.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation governed by a constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Beg-Baloch
F Bortoli
S Crome
R Mathieson

Appointment of charity trustees.

Every trustee must be appointed for a term of three years by a resolution passed at a property convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

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

.....
S Crome
Trustee

Date:

THE BEN RAEMERS FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BEN RAEMERS FOUNDATION

I report to the trustees on my examination of the financial statements of The Ben Raemers Foundation (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Friend-James Limited

4th Floor, Park Gate
161-163 Preston Road
Brighton
East Sussex
BN1 6AF

Dated:

THE BEN RAEMERS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	141,597	35,789	177,386	98,475	17,242	115,717
Other trading activities	4	5,142	425	5,567	11,100	-	11,100
Total income		146,739	36,214	182,953	109,575	17,242	126,817
Expenditure on:							
Raising funds	5	4,351	29,750	34,101	551	4,750	5,301
<u>Charitable activities</u>							
Charitable activities	6	9,791	44,204	53,995	4,375	16,505	20,880
Total charitable expenditure		9,791	44,204	53,995	4,375	16,505	20,880
Total expenditure		14,142	73,954	88,096	4,926	21,255	26,181
Net income/(expenditure) for the year/							
Net movement in funds		132,597	(37,740)	94,857	104,649	(4,013)	100,636
Fund balances at 1 January 2022		192,581	51,467	244,048	87,932	55,480	143,412
Fund balances at 31 December 2022		325,178	13,727	338,905	192,581	51,467	244,048

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

All income and expenditure derive from continuing activities.

THE BEN RAEMERS FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		4,516		111
Current assets					
Cash at bank and in hand		337,035		245,917	
Creditors: amounts falling due within one year	11	(2,646)		(1,980)	
Net current assets			334,389		243,937
Total assets less current liabilities			338,905		244,048
Income funds					
Restricted funds	12		13,727		51,467
Unrestricted funds			325,178		192,581
			338,905		244,048

The financial statements were approved by the Trustees on

.....
S Crome
Trustee

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Ben Raemers Foundation is a charitable incorporated organisation.

1.1 Reporting period

The current period is less than a year due to the "Foundation" wanting to bring its reporting period in-line with its grants expenditure period. Due to this the comparatives (and notes) may not be entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

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

1.4 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

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

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

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

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.6 Expenditure

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

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

1.7 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2022	2022	2022	2022	2022	2022	2021	2021	2021	2021	2021	2021
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	101,525	-	-	-	101,525	-	73,584	-	-	73,584	-	73,584
Other grants received	40,072	35,789	35,789	35,789	75,861	17,242	24,891	17,242	17,242	42,133	17,242	42,133
	141,597	35,789	35,789	35,789	177,386	17,242	98,475	17,242	17,242	115,717	17,242	115,717
Grants receivable for core activities												
Grant - Tides to raise awareness and reduce stigma of mental health in skateboarding	-	35,789	35,789	35,789	35,789	-	-	-	17,242	17,242	-	17,242
Grant - Paypal Giving	40,072	-	-	-	40,072	24,891	24,891	24,891	-	24,891	-	24,891
	40,072	35,789	35,789	35,789	75,861	24,891	24,891	24,891	17,242	42,133	17,242	42,133

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Other trading activities

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2022	2022	2022	2021
	£	£	£	£
Fundraising events	5,142	425	5,567	11,100

THE BEN RAEMERS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Raising funds	Unrestricted funds		Restricted funds		Total	
	2022	2022	2021	2021	2022	2021
	£	£	£	£	£	£
Fundraising and publicity						
Advertising	100	-	378	-	100	378
Other fundraising costs	4,251	-	173	-	4,251	173
Staff costs	-	29,750	-	4,750	29,750	4,750
Fundraising and publicity	4,351	29,750	551	4,750	34,101	5,301
	4,351	29,750	551	4,750	34,101	5,301

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Depreciation and impairment	1,503	26
Consultancy services - suicide awareness and prevention	38,723	9,487
Training licences and support - suicide awareness and prevention	3,161	6,959
Support costs - Accountancy	5,229	1,440
Support costs - Printing, postage and stationary	1,558	225
Support costs - Computer and IT expenses	112	38
Support costs - Travel	751	418
Support costs - Subscriptions	870	676
Support costs - Rent	775	-
Support costs - Insurance	-	287
Support costs - Cleaning	51	-
Support costs - Bank charges	842	62
Support costs - Entertaining	-	334
Support costs - Motor Vehicle Expenses	420	-
Support costs - Sundry	-	928
	<u>53,995</u>	<u>20,880</u>
	<u>53,995</u>	<u>20,880</u>
Analysis by fund		
Unrestricted funds	9,791	4,375
Restricted funds	44,204	16,505
	<u>53,995</u>	<u>20,880</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
1	-
<u>1</u>	<u>-</u>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	29,750	4,750

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

9 Taxation

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

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2022	137	-	137
Additions	188	5,720	5,908
At 31 December 2022	325	5,720	6,045
Depreciation and impairment			
At 1 January 2022	26	-	26
Depreciation charged in the year	73	1,430	1,503
At 31 December 2022	99	1,430	1,529
Carrying amount			
At 31 December 2022	226	4,290	4,516
At 31 December 2021	111	-	111

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	1,260	-
Accruals and deferred income	1,386	1,980
	2,646	1,980

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Restricted funds

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

	Movement in funds		Movement in funds		Balance at 31 December 2022
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Incoming resources	
	£	£	£	£	£
Received in the year	73,393	17,242	90,635	36,214	126,849
Resources expended in year	(17,913)	(21,255)	(39,168)	(73,954)	(113,122)
	<u>55,480</u>	<u>(4,013)</u>	<u>51,467</u>	<u>(37,740)</u>	<u>13,727</u>

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:						
Tangible assets	4,516	-	4,516	111	-	111
Current assets/(liabilities)	<u>320,662</u>	<u>13,727</u>	<u>334,389</u>	<u>192,470</u>	<u>51,467</u>	<u>243,937</u>
	<u>325,178</u>	<u>13,727</u>	<u>338,905</u>	<u>192,581</u>	<u>51,467</u>	<u>244,048</u>

14 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Services received	
	2022	2021
	£	£
R Mathieson	170	4,381
S Crome	<u>1,262</u>	<u>4,799</u>
	<u>1,432</u>	<u>9,180</u>

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Signature 1

Signed by Susie Crome using authentication code UjZNXIBTQ2hPVEhX at IP address 92.6.146.24, on 2023/09/27 14:32:14 Z.

Susie Crome's e-mail address is: susie.crome@gmail.com.

THE BEN RAEMERS FOUNDATION

England & Wales - Charity number 1188150

Accounts

Charity registration number 1188150

THE BEN RAEMERS FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

THE BEN RAEMERS FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Beg-Baloch F Bortoli S Crome R Mathieson
Charity number	1188150
Principal address	Flat 4 120 Gowers Walk LONDON E1 8GG
Independent examiner	Friend-James Limited 4th Floor, Park Gate 161-163 Preston Road Brighton East Sussex BN1 6AF

THE BEN RAEMERS FOUNDATION

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THE BEN RAEMERS FOUNDATION

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the Period ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to relieve the needs of people with mental health issues or those at risk of mental health issues. In particular but not exclusively those within the skateboarding community in the UK by:

- Providing educational resources to inform people about mental health issues.
- Providing training schemes for volunteers, the general public and service providing organisations, to raise awareness and increase the ability to assist those in need.
- Raising public awareness of mental health issues.

The overall aim of the foundation is to help prevent loss to suicide. We want to enable the skateboarding community to have opportunities to develop the skills and tools needed to support each other to understand and address mental health by:

- Creating social media content to raise awareness of mental health issues.
- Making films highlighting skaters' personal journeys in mental health.
- Delivering suicide prevention training to skate teams and crews, managers, professional skateboarders, photographers and skate shops across the globe.
- By creating platforms and safe spaces for people to talk about mental health within the context of the skateboarding world. We are breaking down fears, improving knowledge and changing preconceptions and misgivings around mental health stigma and taboos.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The foundation considers the considerable fundraising activities from our networks a part of volunteering. The people who attend our events and take part in training are also volunteering their time to advance the cause.

We are working on developing a volunteering offer for future delivery.

Achievements and performance

Despite the global pandemic which meant that we had to reevaluate our plans for delivery, the trustees see that the Foundation adapted and were able to deliver a range of achievements.

These include:

- Enabling access to learning about suicide interventions and awareness through delivering suicide prevention training to a broad range of people who are identified as part of the skateboarding community.
- Promoting positive awareness of mental health conditions and theoretical perspectives through animations on our social media pages
- Enabling conversations around therapies and addiction through conversations and on engagement on our social media platforms
- Enabling access to learning around wellbeing from skateboarders via Instagram live

THE BEN RAEMERS FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

The Foundation hosted a book launch and auction of Photographs. The event launched a book created by Converse and Enjoi, celebrating the life and career of Ben Raemer as told by his nearest and dearest. The silent auction raised money for the foundation and a limited amount of books were distributed to those that attended.

Financial review

At the end of the financial period, the Foundation had £192,581 (31-03-21 - £87,932) of unrestricted funds. These funds will go towards governance, delivery and organisational management costs and charitable spending in 2021 and 2022.

The Trustees maintain unrestricted reserves to a level that enable us to meet our future charitable objectives with a secure financial position. This will enable us to remain financially viable and maintain Ben's legacy.

The Ben Raemers Foundation principal source of funding is from donations of individuals and corporates within skateboarding.

We have received generous donations from Skate brands including Vans, Converse, Dwindle, Deluxe, Clown and Lost Art. Numerous individual's have also donated from personal funds and epic fundraising events and sales.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation governed by a constitution.

The trustees who served during the Period and up to the date of signature of the financial statements were:

L Beg-Baloch
F Bortoli
S Crome
R Mathieson

Appointment of charity trustees.

Every trustee must be appointed for a term of three years by a resolution passed at a property convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

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

.....
S Crome
Trustee

Date:

THE BEN RAEMERS FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BEN RAEMERS FOUNDATION

I report to the trustees on my examination of the financial statements of The Ben Raemers Foundation (the charity) for the Period ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Friend-James Limited

4th Floor, Park Gate
161-163 Preston Road
Brighton
East Sussex
BN1 6AF

Dated:

THE BEN RAEMERS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	98,475	17,242	115,717	95,051	73,393	168,444
Other trading activities	4	11,100	-	11,100	2,291	-	2,291
Total income		<u>109,575</u>	<u>17,242</u>	<u>126,817</u>	<u>97,342</u>	<u>73,393</u>	<u>170,735</u>
Expenditure on:							
Raising funds	5	551	4,750	5,301	5,955	1,200	7,155
<u>Charitable activities</u>							
Charitable activities	6	4,375	16,505	20,880	3,455	16,713	20,168
Total charitable expenditure		<u>4,375</u>	<u>16,505</u>	<u>20,880</u>	<u>3,455</u>	<u>16,713</u>	<u>20,168</u>
Total expenditure		<u>4,926</u>	<u>21,255</u>	<u>26,181</u>	<u>9,410</u>	<u>17,913</u>	<u>27,323</u>
Net income/(expenditure) for the Period/							
Net movement in funds		104,649	(4,013)	100,636	87,932	55,480	143,412
Fund balances at 1 April 2021		87,932	55,480	143,412	-	-	-
Fund balances at 31 December 2021		<u><u>192,581</u></u>	<u><u>51,467</u></u>	<u><u>244,048</u></u>	<u><u>87,932</u></u>	<u><u>55,480</u></u>	<u><u>143,412</u></u>

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

All income and expenditure derive from continuing activities.

THE BEN RAEMERS FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2021 £	£
Fixed assets					
Tangible assets	9		111		137
Current assets					
Debtors	10	-		3,309	
Cash at bank and in hand		245,917		140,566	
		<u>245,917</u>		<u>143,875</u>	
Creditors: amounts falling due within one year	11	(1,980)		(600)	
Net current assets			243,937		143,275
Total assets less current liabilities			<u>244,048</u>		<u>143,412</u>
Income funds					
Restricted funds	12		51,467		55,480
Unrestricted funds			192,581		87,932
			<u>244,048</u>		<u>143,412</u>

The financial statements were approved by the Trustees on

.....
S Crome
Trustee

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The Ben Raemers Foundation is a charitable incorporated organisation.

1.1 Reporting period

The current period is less than a year due to the "Foundation" wanting to bring its reporting period in-line with its grants expenditure period. Due to this the comparatives (and notes) may not be entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

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

1.4 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

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

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

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

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.6 Expenditure

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

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

1.7 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	73,584	-	73,584	90,723	-	90,723
Other grants received	24,891	17,242	42,133	4,328	73,393	77,721
	<u>98,475</u>	<u>17,242</u>	<u>115,717</u>	<u>95,051</u>	<u>73,393</u>	<u>168,444</u>
Grants receivable for core activities						
Grant - Tides to raise awareness and reduce stigma of mental health in skateboarding	-	17,242	17,242	-	73,393	73,393
Grant - Paypal Giving	24,891	-	24,891	4,328	-	4,328
	<u>24,891</u>	<u>17,242</u>	<u>42,133</u>	<u>4,328</u>	<u>73,393</u>	<u>77,721</u>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2021
	£	£
Fundraising events	11,100	2,214
Trading activity income: other	-	77
	<u>11,100</u>	<u>2,291</u>
Other trading activities	<u>11,100</u>	<u>2,291</u>

5 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2021	2021	2021
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Seeking donations, grants and legacies	-	-	-	1,279	-	1,279
Advertising	378	-	378	4,676	1,200	5,876
Other fundraising costs	173	-	173	-	-	-
Staff costs	-	4,750	4,750	-	-	-
	<u>551</u>	<u>4,750</u>	<u>5,301</u>	<u>5,955</u>	<u>1,200</u>	<u>7,155</u>
Fundraising and publicity	<u>551</u>	<u>4,750</u>	<u>5,301</u>	<u>5,955</u>	<u>1,200</u>	<u>7,155</u>
	<u>551</u>	<u>4,750</u>	<u>5,301</u>	<u>5,955</u>	<u>1,200</u>	<u>7,155</u>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

6 Charitable activities

	Charitable activities 2021 £	Charitable activities 2021 £
Depreciation and impairment	26	-
Consultancy services - suicide awareness and prevention	9,487	1,098
Training licences and support - suicide awareness and prevention	6,959	18,265
Support costs - Accountancy	1,440	600
Support costs - Printing, postage and stationary	225	11
Support costs - Computer and IT expenses	38	194
Support costs - Travel	418	-
Support costs - Subscriptions	676	-
Support costs - Rent	287	-
Support costs - Bank charges	62	-
Support costs - Entertaining	334	-
Support costs - Sundry	928	-
	<u>20,880</u>	<u>20,168</u>
	<u>20,880</u>	<u>20,168</u>
Analysis by fund		
Unrestricted funds	4,375	3,455
Restricted funds	16,505	16,713
	<u>20,880</u>	<u>20,168</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the Period was:

	2021 Number	2021 Number
Total	-	-
	<u>-</u>	<u>-</u>
Employment costs	2021	2021
	£	£
Wages and salaries	4,750	-
	<u>4,750</u>	<u>-</u>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

8 Employees (Continued)

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

9 Tangible fixed assets

Fixtures and fittings
£

Cost

At 1 April 2021

137

At 31 December 2021

137

Depreciation and impairment

Depreciation charged in the Period

26

At 31 December 2021

26

Carrying amount

At 31 December 2021

111

At 31 March 2021

137

10 Debtors

Amounts falling due within one year:

2021
£

Prepayments and accrued income

- 3,309

11 Creditors: amounts falling due within one year

2021
£

Accruals and deferred income

1,980 600

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

12 Restricted funds

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

	Movement in funds			Movement in funds	
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£	£
Received in the year	73,393	-	73,393	17,242	90,635
Resources expended in year	-	(17,913)	(17,913)	(21,255)	(39,168)
	<u>73,393</u>	<u>(17,913)</u>	<u>55,480</u>	<u>(4,013)</u>	<u>51,467</u>

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	111	-	111	137	-	137
Current assets/(liabilities)	192,470	51,467	243,937	87,795	55,480	143,275
	<u>192,581</u>	<u>51,467</u>	<u>244,048</u>	<u>87,932</u>	<u>55,480</u>	<u>143,412</u>

14 Related party transactions

Transactions with related parties

During the Period the charity entered into the following transactions with related parties:

	Services received	
	2021	2021
	£	£
R Mathieson	4,381	5,254
S Crome	4,799	-
	<u>9,180</u>	<u>5,254</u>

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Signature 1

Signed by Susie Crome using authentication code LlxUeXgkXEhqM2x0 at IP address 92.8.181.66, on 2022/12/14 15:00:32 Z.

Susie Crome's e-mail address is: susie.crome@gmail.com.

THE BEN RAEMERS FOUNDATION

England & Wales - Charity number 1188150

Accounts

Charity Registration No. 1188150

THE BEN RAEMERS FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021

THE BEN RAEMERS FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Beg-Baloch F Bortoli S Crome R Mathieson	(Appointed 24 February 2020) (Appointed 24 February 2020) (Appointed 24 February 2020) (Appointed 24 February 2020)
Charity number	1188150	
Principal address	Flat 4 120 Gowers Walk LONDON E1 8GG	
Independent examiner	Friend-James Limited 4th Floor, Park Gate 161-163 Preston Road Brighton East Sussex BN1 6AF	

THE BEN RAEMERS FOUNDATION

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Balance sheet	5
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THE BEN RAEMERS FOUNDATION

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2021

The trustees present their report and financial statements for the Period ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to relieve the needs of people with mental health issues or those at risk of mental health issues. In particular but not exclusively those within the skateboarding community in the UK by:

- Providing educational resources to inform people about mental health issues.
- Providing training schemes for volunteers, the general public and service providing organisations, to raise awareness and increase the ability to assist those in need.
- Raising public awareness of mental health issues.

The overall aim of the foundation is to help prevent loss to suicide. We want to enable the skateboarding community to have opportunities to develop the skills and tools needed to support each other to understand and address mental health by:

- Creating social media content to raise awareness of mental health issues.
- Making films highlighting skaters' personal journeys in mental health.
- Delivering suicide prevention training to skate teams and crews, managers, professional skateboarders, photographers and skate shops across the globe.
- By creating platforms and safe spaces for people to talk about mental health within the context of the skateboarding world. We are breaking down fears, improving knowledge and changing preconceptions and misgivings around mental health stigma and taboos.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The foundation considers the considerable fundraising activities from our networks a part of volunteering. The people who attend are events and take part in training are also volunteering their time to advance the cause.

We are working on developing a volunteering offer for future delivery.

Achievements and performance

Despite the global pandemic which meant that we had to reevaluate our plans for delivery, the trustees see that the Foundation adapted and were able to deliver a range of achievements.

These include:

- Enabling access to learning about suicide interventions and awareness through delivering suicide prevention training to a broad range of people who are identified as part of the skateboarding community.
- Promoting positive awareness of mental health condones and theoretical perspectives through animations on our social media pages
- Enabling conversations around therapies and addiction through conversations and on engagement on our social media platforms
- Enabling access to learning around wellbeing from skateboarders via instagram live

THE BEN RAEMERS FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

The Foundation hosted a book launch and auction of Photographs. The event launched a book created by Converse and Enjoi, celebrating the life and career of Ben Raemer as told by his nearest and dearest. The silent auction raised money for the foundation and a limited amount of books were distributed to those that attended.

Financial review

At the end of the financial period, the Foundation had £87,932 of unrestricted funds. These funds will go towards governance, delivery and organisational management costs and charitable spending in 2021 and 2022.

The Trustees maintain unrestricted reserves to a level that enable us to meet our future charitable objectives with a secure financial position. This will enable us to remain financially viable and maintain Ben's legacy.

The Ben Raemers Foundation principal source of funding is from donations of individuals and corporates within skateboarding.

We have received generous donations from Skate brands including Vans, Converse, Dwindle, Deluxe, Clown and Lost Art. Numerous individual's have also donated from personal funds and epic fundraising events and sales.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation governed by a constitution.

The trustees who served during the Period and up to the date of signature of the financial statements were:

L Beg-Baloch	(Appointed 24 February 2020)
F Bortoli	(Appointed 24 February 2020)
S Crome	(Appointed 24 February 2020)
R Mathieson	(Appointed 24 February 2020)

Appointment of charity trustees.

Every trustee must be appointed for a term of three years by a resolution passed at a property convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

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



.....

S Crome

Trustee

Dated: ...21.1.22

THE BEN RAEMERS FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BEN RAEMERS FOUNDATION

I report to the trustees on my examination of the financial statements of The Ben Raemers Foundation (the charity) for the Period ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Friend-James Limited

4th Floor, Park Gate
161-163 Preston Road
Brighton
East Sussex
BN1 6AF

Dated: 28/1/2022

THE BEN RAEMERS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>				
Donations and legacies	3	95,051	73,393	168,444
Other trading activities	4	2,291	-	2,291
Total income		<u>97,342</u>	<u>73,393</u>	<u>170,735</u>
<u>Expenditure on:</u>				
Raising funds	5	5,955	1,200	7,155
<u>Charitable activities</u>				
Charitable activities	6	3,455	16,713	20,168
Total charitable expenditure		<u>3,455</u>	<u>16,713</u>	<u>20,168</u>
Total resources expended		<u>9,410</u>	<u>17,913</u>	<u>27,323</u>
Net income for the year/ Net movement in funds		87,932	55,480	143,412
Fund balances at 24 February 2020		-	-	-
Fund balances at 31 March 2021		<u>87,932</u>	<u>55,480</u>	<u>143,412</u>

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

All income and expenditure derive from continuing activities.

THE BEN RAEMERS FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£
Fixed assets			
Tangible assets	9		137
Current assets			
Debtors	10	3,309	
Cash at bank and in hand		140,566	
		<u>143,875</u>	
Creditors: amounts falling due within one year	11	(600)	
		<u>143,275</u>	143,275
Total assets less current liabilities			<u>143,412</u>
Income funds			
Restricted funds	12		55,480
Unrestricted funds			87,932
			<u>143,412</u>

The financial statements were approved by the Trustees on 01.1.22



.....
S Crome
Trustee

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Ben Raemers Foundation is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

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

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

Fixtures and fittings	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £
Donations and gifts	90,723	-	90,723
Other grants received	4,328	73,393	77,721
	<u>95,051</u>	<u>73,393</u>	<u>168,444</u>
Grants receivable for core activities			
Grant - Tides to raise awareness and reduce stigma of mental health in skateboarding	-	73,393	73,393
Grant - Paypal Giving	4,328	-	4,328
	<u>4,328</u>	<u>73,393</u>	<u>77,721</u>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

4 Other trading activities

	Unrestricted funds
	2021 £
Fundraising events	2,214
Trading activity income: other	77
	<hr/>
Other trading activities	2,291
	<hr/> <hr/>

5 Raising funds

	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021
<u>Fundraising and publicity</u>			
Seeking donations, grants and legacies	1,279	-	1,279
Advertising	4,676	1,200	5,876
	<hr/>	<hr/>	<hr/>
Fundraising and publicity	5,955	1,200	7,155
	<hr/>	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

6 Charitable activities

	Charitable activities 2021 £
Consultancy services - suicide awareness and prevention	1,098
Training licences and support - suicide awareness and prevention	18,265
Support costs - Accountancy	600
Support costs - Printing, postage and stationary	11
Support costs - Computer and IT expenses	194
	<hr/>
	20,168
	<hr/>
	20,168
	<hr/> <hr/>
Analysis by fund	
Unrestricted funds	3,455
Restricted funds	16,713
	<hr/>
	20,168
	<hr/> <hr/>

7 Trustees

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

8 Employees

The average monthly number of employees during the Period was:

	2021 Number
Total	-
	<hr/> <hr/>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

9 Tangible fixed assets

Fixtures and fittings

Cost

Additions

137

At 31 March 2021

137

Carrying amount

At 31 March 2021

137

10 Debtors

2021

Amounts falling due within one year:

£

Prepayments and accrued income

3,309

11 Creditors: amounts falling due within one year

2021

£

Accruals and deferred income

600

12 Restricted funds

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

Movement in funds

	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Received in the year	73,393	-	73,393
Resources expended in year	-	(17,913)	(17,913)
	<u>73,393</u>	<u>(17,913)</u>	<u>55,480</u>

THE BEN RAEMERS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:			
Tangible assets	137	-	137
Current assets/(liabilities)	87,795	55,480	143,275
	<u>87,932</u>	<u>55,480</u>	<u>143,412</u>

14 Related party transactions

Transactions with related parties

During the Period the charity entered into the following transactions with related parties:

	Services received 2021 £
R Mathieson	<u>5,254</u>