

Charity number: 1193127

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022

JOE'S BUDDY LINE
CHARITY

MENZIES
BRIGHTER THINKING

JOE'S BUDDY LINE CHARITY

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 15

JOE'S BUDDY LINE CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees Louisa Lyons BSc, MSc, FRGS, Chair
Ivan Lyons FCIM, FNAEA, Trustee
Roman Kemp, Trustee
Lara Allos BSc, Trustee

Charity registered number 1193127

Registered office The Old Farmyard
The Downs
Givons Grove
Leatherhead
Surrey
KT22 8LD

Accountants Menzies LLP
Chartered Accountants
Ashcombe House
5 The Crescent
Leatherhead
Surrey
KT22 8DY

Bankers CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

Solicitors Slaughter and May
One Bunhil Row
London
EC1 8YY

Independent Examiner Janice Matthews FCA
Menzies LLP
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees have pleasure in presenting their Second Annual Report and Financial Statement for the year ending 31st December 2022. The provisions of Accounting, Reporting and Statement of Recommended Practice applicable to Charities have been adopted.

JOE'S BUDDY LINE CHARITY has been in existence for only 2 years. Continuing support from many will be critical to allow us to respond, as effectively as possible, to the increasing demand that clearly exists for our Charitable activities. Therefore, the Trustees believe it would be helpful for the many past, present and necessary future supporters to understand how we have reached our current position and much faster than was initially anticipated or even considered possible.

As many of his family and friends wanted to create an effective Legacy and a necessary 'core' for what was intended to be achieved, a Mental Health Charity for educational settings was established for the Remembrance of JOSEPH LYONS. Well known within the Media Industry as 'Producer Joe', he was a well-respected and Award-winning Radio Producer, who passed away in August 2020 at just 31 years of age, in totally unexpected circumstances.

Although involved in various Media activities, Joe's Radio industry recognition included two '30 under 30' Radio Academy Awards, a Team Member Award for the Sony 'Best UK Breakfast Radio Programme', 'Producer for Best Radio Programme' at the Television and Radio Industries Awards and the new annual 'Joe Lyons Award for Best Student Producer' at the Students Radio Association Award Ceremony. Due to Joe's involvement with Capital Radio over many years, there have also been announcements and 'pro-bono' advertisements of the Charity at the Global Radio Summer and Christmas Jingle Bell Balls and Student Radio Award Ceremonies 21 and 22 at London O2.

The BBC Documentary 'Our Silent Emergency', about Joe, his personal and professional relationship with Roman Kemp (Radio and TV Presenter) and Mental Health issues, obtained many accolades including being shortlisted for the Best Documentary at the National Television Awards 2021. The film continues to be a further stimulus for our determination to expand the Charity's important activities.

With this helpful coverage and increased awareness of the Charity, many Schools, Charities, Organisations, and Individuals contacted us to ask for assistance or give valuable help. All have been very open, understanding and extremely grateful for assistance or supportive of our objectives. We will continue these important discussions to help establish 'best practice' for all Charities and be able to react to the many requiring Mental Health information or more urgent assistance, in the most effective ways possible.

Some of the Trustees were previously Governors of Outstanding OFSTED SEN (Special Education Needs) Schools and realised that major, unresolved problems existed with Mental Health within educational settings. It was decided to use this experience as a base to create, with assistance from Qualified Practitioners and other Organisations, a Charity that could help educational settings with their Mental Health concerns. Support would be offered, where possible, in both proactive and reactive ways as it was established early that there is not, unfortunately, a 'one fits all' solution – simple or otherwise - to every institution's Mental Health and Wellbeing issues.

After a detailed assessment process, Joe's Buddy Line Charity was Approved and Registered by the Charity Commission in January 2021. The first year was an intensive period of understanding issues, generating start-up funds, and creating methods that could effectively help educational institutions.

The Trustees are very pleased to report that over this second year, we have accomplished more than was initially anticipated and only achieved with substantial effort and support from all those involved with the Charity, as friends of Joe from School, Universities and Work, Volunteers, Supporters, or in other roles. The Trustees thank you all.

However, notwithstanding the attainments to date, demand for the Charity's financial and other assistance is much greater than our existing funding and structure can provide. There is still a great deal of very important work for the Charity to do. The Charity name, Joe's Buddy Line, was considered appropriate and memorable simply because Joe introduced himself to most friends and acquaintances in a studio and elsewhere with an affectionate and welcoming 'Hey Buddy'. As Trustees obtained greater knowledge of Wellbeing issues, it was evident that the word 'Buddy' had more relevant and important Mental Health connotations.

It became apparent that an essential element to assisting an institution more effectively was to help 'open-up' Mental Health and Wellbeing conversations. This includes issues such as explaining to all within a School Family the advantages in being 'A good buddy not a bad friend' and the concept of 'Buddyness', together with a better intrinsic understanding of how Behaviour can be influenced by Mental Health'. All of these issues are necessary for a 'Whole School Approach to Mental Health' internal assessment, as also required for important OFSTED school inspections.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS and PERFORMANCE

Our Approved Charitable Objectives are –

1. To Promote and Protect the Mental Health, particularly but not exclusively, of Young People from Primary School to University throughout England and Wales, by the provision of Finance, Support, Education and Practical Advice and Assistance.
2. To advance such other Charitable Objectives (according to the Law of England and Wales) as the Trustees see fit from time to time.

We have obtained sufficient donations to support our existing level of activity for the next two years but, as demand is so great and clearly necessary, increased funding is essential to enable us to provide support for more schools by expanding our structure, area of operation and range of initiatives. We would like to help as many Schools as possible and begin to assist Colleges and Universities. Although donations from individuals and Organisations will, we suspect, be our main source of funding, we have not yet applied for any Governmental or similar Grants and other types of financial support but hope to do so over the next year.

At end of 2022, our involvement is with 10 schools in Surrey, London and just one in the Midlands helping any requiring assistance within their School Families - students, parents/guardians, teachers, support staff and even Governors. We have created, with assistance from Mental Health Practitioners, other Individuals and Organisations, a range of initiatives to assist producing, when necessary and possible, an effective 'Whole School Approach to Mental Health' to help meet the specific needs of an educational organisation.

It was established that substantial support was necessary. particularly as we discovered very quickly that there is not, unfortunately, an 'one fits all' solution to every institution's Mental Health issues and potential concerns.

Notwithstanding operational limitations caused by Covid restrictions and current economic conditions, as access for Mental Health information and help is critically necessary, the Charity also organised and Sponsored its second and again very successful activity in late 2022 with a MINDFEST Mental Health and Wellbeing Festival at a large modern Conference Centre in Dorking, Surrey. There were about 600 attendees, 45+ Mental Health Therapists and other related Local and National organizations (CAMHS, Samaritans, etc) offering workshops, talks, a Film and information and help. The event was widely advertised on Radio and Regional Papers with local Councillors and Police dealing with child protection attended. We again learnt a great deal from this experience and as requested by many attendees, other Charities and Organisations, we will be Sponsoring, this time with others, an even larger scale MINDFEST 23 Mental Health and Wellbeing Festival event in late 2023.

As many other Charities are offering reactive one to one assistance to students, teachers, and others within educational organizations, we have decided to be more proactive to help 'open up' necessary conversations and make Mental Health just as normally accepted to talk about as Physical Health, with the aim to help reduce, over time, the number of urgent referrals. Currently, if someone in a School breaks a leg, an Ambulance is expected to turn up in about 7 minutes but if there is a Mental Health issue in a school that needs specialist and urgent help....?

As potentially required for OFSTED inspections, we offer support for a necessary 'Whole School Approach to Mental Health', particularly where an educational setting does not have the ability or finance to be currently able to achieve this required 'joined up' provision for all within their School Family – Students, Teachers, Parents/Guardians, Support staff and even Governors.

The Charity, therefore, has provided within each institution some of the following initiatives-

- * Training, Workshops and Talks - on specific Mental Health and Wellbeing concerns for all within a School Family - Students, Teachers, Governors, Parents, and Administrative Staff. This includes the Mental Health First Aid (MHFA) Diploma Course and higher-level Certificate of Professional Development (CPD) Training for Teachers.

- * 'Visual Synopsis' Leaflets - for some specific Mental Health and Wellbeing issues such as Self-Harm, Bullying in all its forms, Stigma, Discrimination, and other Mental Health and Wellbeing issues that may be required for a specific Educational setting.

- * The Buddy Board. - A large Board designed as an illuminated Lightbox that can be placed on an internal wall to help 'open-up' Mental Health and Wellbeing conversations and provide some information about these important issues.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

* The Buddy Bench - A Semi Circular or Corner Teak Wooden Bench (for 6 to 8 students) with engraved phrases that emphasises helpful Buddy concepts and ideas.

* The Buddy Box – A small, locked metal Box placed securely on a wall for Students to post Confidential notes as another way to let teachers and support staff receive suggestions, requests for information and help.

* 'Our Joe', a Presentation and Discussion about Mental Health – with Celia Lyons, the Mother of our beloved Joe, as created and produced by a Qualified Mental Health Practitioner.

* A Draft Mental Health Policy for Educational Settings - Surprising to many, it is not currently a Statutory Requirement for a School to have a specific Mental Health Policy, which may, more effectively, help to open-up necessary Mental Health and Wellbeing conversations. It may also, over time, assist to reduce or eliminate related issues as Discrimination, Stigma, Bad Behaviour, Bullying and other existing and/or potential concerns within a specific institution.

* A CPD Course As Charity now Registered as an Approved Certificate of Professional Development Provider, a higher-level CPD Mental Health Training is available for Teachers.

* 'The Buddy Booklet. A Road To Mental Wellness' - A selection of individual Leaflets as a Booklet giving information, in a 'Visual Synopsis' form, about a range of specific Mental Health and Wellbeing issues.

* Financial and Other Assistance – We may be able to provide, where possible, Financial and/or other practical Assistance to help deal with a range of proactive or, where identified, reactive Mental Health and Wellbeing issues and/or concerns that are considered necessary by an educational institution.

* Future Initiatives – The Charity is developing other initiatives which we hope can be rolled out during 2023.

During the past year, we have updated, with professional assistance, our Charity Website, and Instagram Account - currently about 25,000 Supporters - to provide additional information about our initiatives and activities.

The Trustees have had regard to the guidance issued by the Charity Commission on Public Benefit.

These include –

* To help Stop Young People and others within educational settings from harming themselves and suicide.

* To raise awareness of Mental Health issues within schools, colleges, and universities to facilitate the 'opening up' of discussions and to help make Mental Health conversations and assistance as normally accepted as it is for Physical Health.

* To provide emotional and other support for all within a School Family - students, teachers, parents/guardians, Governors, and administrative staff - with information, workshops and any other advice and assistance that may be required.

* To keep the Memory of Joseph Lyons – 'Producer Joe' - alive as a long-term Legacy for the benefit of the many within education institutions that require information or advice to help protect them from current and potential future Mental Health issues.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

The Charity has generated sufficient donations for Start Up and Development Costs for initial initiatives and can sustain reserves for these and operational ongoing costs for at least the next few years on current activity.

Pro Bono assistance from some Organisations and Individuals have assisted us greatly and helped the Charity to move forward faster than would otherwise been possible.

We will require an additional level of income from donations, grants and similar, to roll out our current and future initiatives, as fast as possible, to the numerous educational institutions that require urgent Mental Health emotional, practical, and financial assistance in various ways.

Although this is not anticipated, uncertainties as a going concern in the longer term are mainly generation of sufficient donations, grants, and similar income and the uncertain effects of any future Covid restrictions to be able to communicate satisfactory and in appropriate ways with education institutions.

GOING CONCERN

Whilst the charity is not immune to the significant uncertainty created by the Coronavirus pandemic and current economic conditions, the Trustees are confident the Charity will be able to see through any uncertainty.

Expenditure can be reduced to reflect income levels and stay within available funding, although the Trustees continue to monitor the position closely.

The Trustees believe these actions should enable the charity to continue in operational existence.

Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

RESERVES POLICY

Total reserves held at the year-end of £129,247 were all unrestricted. The unrestricted fund can be applied for the general purposes of the charity as set out in the governing document.

We will endeavour to maintain a year end minimum balance of £50,000 + but as income and activity increases this will be raised to ensure we have funds for at least 2 years at the previous year activity level.

STRUCTURE, GOVERNANCE and MANAGEMENT

JOE'S BUDDY LINE was approved by the Charity Commission in January 2021 as a CIO Foundation Charity - Number 1193127.

The 4 original Trustees are still involved with the Charity and future Trustees will be assessed and appointed by the approval of all Trustees at the time. All Trustees are DBS certified and have now been trained to Mental Health First Aid level.

In 2023, the Charity may require, subject to expansion and level of donations, at least one further Trustee and some Part- or Full-time assistance who are preferably experienced in working with Charities and , if possible, within Mental Health and/or Educational Settings.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE and ADMINISTRATIVE DETAILS

JOE'S BUDDY LINE CHARITY is the formal name of the Registered Charity but also, as Approved by the Charity Commission, is allowed to work in its simplified form as JOE'S BUDDY LINE.

The Charity has been Approved and Registered for Gift Aid Benefit.

To help stop inappropriate or fraudulent use, the Charity's Name and Logo have been Registered as a Trademark with the Government Intellectual Property Office.

The Buddy Board concept has also been Registered as the Charity's Copyright with the Government Intellectual Property Office

The Charity is an Approved Member of National Mental Health Organisations - Schools Wellbeing Partnership and Children and Young Persons Mental Health Coalition.

To be able to offer higher-level Mental Health Training for Teachers, the Charity is Approved and Registered as an Accredited Certificate Of Professional Development (CPD) Provider

Our Charity Website – joesbuddyline.org - has been developed and expanded over the past year and links more effectively to some of our activities.

Our Charity Instagram - @joesbuddyline - pages - with currently circa 25,000 Followers - updates some our activities.

Statement of Trustees' responsibilities

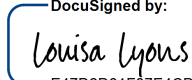
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles of the Charities SORP (FRS 102);
- * make judgements and accounting estimates that are reasonable and prudent;
- * state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

E47D2D81E87E4CD.....
Louisa Lyons BSc, MSc, FRGS
 Chair
 Date: 17-Apr-2023

JOE'S BUDDY LINE CHARITY

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INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Joe's Buddy Line Charity ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect:

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; or

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  634F24DE92A4471...

Dated: 18-Apr-2023

Janice Matthews FCA

Menzies LLP
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

JOE'S BUDDY LINE CHARITY

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Period 15 January 2021 to 31 December 2021 £
Income from:				
Donations and legacies	3	117,878	117,878	102,191
Investments	4	109	109	-
Total income		117,987	117,987	102,191
Expenditure on:				
Charitable activities		73,989	73,989	16,942
Total expenditure		73,989	73,989	16,942
Net movement in funds		43,998	43,998	85,249
Reconciliation of funds:				
Total funds brought forward		85,249	85,249	-
Net movement in funds		43,998	43,998	85,249
Total funds carried forward		129,247	129,247	85,249

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

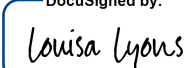
The notes on pages 10 to 15 form part of these financial statements.

JOE'S BUDDY LINE CHARITY

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Stocks	8	6,000	-
Debtors	9	1,630	875
Cash at bank and in hand		124,917	87,374
		132,547	88,249
Creditors: amounts falling due within one year	10	(3,300)	(3,000)
Net current assets		129,247	85,249
Total assets less current liabilities		129,247	85,249
Total net assets		129,247	85,249
Charity funds			
Unrestricted funds	11	129,247	85,249
Total funds		129,247	85,249

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

DocuSigned by:

 E47D2D81F87E4CD...
Louisa Lyons BSc, MSc, FRGS
 Chair

Date: 17-Apr-2023

The notes on pages 10 to 15 form part of these financial statements.

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Joe's Buddy Line Charity is a Charitable Incorporated Organisation that has been registered in England and Wales. The address of the registered office is disclosed on the company information page. The members of the company are the Trustees named on page 1. The functional and presentation currency of the charity is in GBP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Joe's Buddy Line Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis when preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 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 allocated on the portion of the asset's use.

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds period 15 January 2021 to 31 December 2021 £</i>
Donations	79,378	79,378	94,691
Gifts in kind	38,500	38,500	7,500
Total 2022	<u>117,878</u>	<u>117,878</u>	<u>102,191</u>
<i>Total 2021</i>	<u>102,191</u>	<u>102,191</u>	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds period 15 January 2021 to 31 December 2021 £</i>
Bank interest received	109	109	-
Total 2022	<u>109</u>	<u>109</u>	<u>-</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds period 15 January 2021 to 31 December 2021 £</i>
Direct costs	3,000	70,989	73,989	16,942
Total 2022	<u>3,000</u>	<u>70,989</u>	<u>73,989</u>	<u>16,942</u>
<i>Total 2021</i>	<u>3,944</u>	<u>12,998</u>	<u>16,942</u>	

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	Total funds period 15 January 2021 to 31 December 2021 £
Bank charges	83	83	76
Donation platform charges	216	216	249
Sundry expenses	277	277	272
Gifts in kind	38,500	38,500	7,500
Accountancy Fees	3,300	3,300	3,000
Workshop expenses	1,125	1,125	-
Printing & Marketing	3,639	3,639	1,901
Charitable activities resources	10,801	10,801	-
Professional subscriptions	1,870	1,870	-
MINDFEST22	11,178	11,178	-
	<u>70,989</u>	<u>70,989</u>	<u>12,998</u>
<i>Total 2021</i>	<u>12,998</u>	<u>12,998</u>	

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,650, and account preparation fees of £1,650.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred.

8. Stocks

	2022 £	2021 £
Charitable activities resources	6,000	-
	<u>6,000</u>	<u>-</u>

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

9. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	1,630	875
	<u>1,630</u>	<u>875</u>

10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	3,300	3,000
	<u>3,300</u>	<u>3,000</u>

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds	85,249	117,987	(73,989)	129,247

Statement of funds - prior year

		Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds		102,191	(16,942)	85,249

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	132,547	132,547
Creditors due within one year	(3,300)	(3,300)
Total	129,247	129,247

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	88,249	88,249
Creditors due within one year	(3,000)	(3,000)
Total	85,249	85,249

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.