

Charity number: 1193127

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

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 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 18

JOE'S BUDDY LINE CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Ambassador	Roman Kemp (appointed 14 November 2024)
Trustees	Louisa Lyons BSc, MSc, FRGS, Chair Ivan Lyons FCIM, FNAEA, Trustee Roman Kemp (resigned 14 November 2024 and appointed Ambassador) Callum Wright BA, Trustee Rachel Helen Scarborough BA (appointed 6 March 2024) Andrew Burder CTA, ACA, BA, Trustee (appointed 6 March 2024) Ross Alexander Easton BA, Trustee (appointed 6 March 2024, resigned 14 November 2024) Paul Leamy LLB, Trustee (appointed 6 March 2024) Jenny Peat BA (appointed 6 March 2024, resigned 14 November 2024)
Charity registered number	1193127
Principal 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 Bunhill Row London EC1 8YY
Independent Examiner	Janice Matthews FCA Menzies LLP Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

INTRODUCTION

The Trustees have pleasure in presenting the Fourth Annual Report and Financial Statement for the year ending 31st December 2024. The provisions of Accounting, Reporting and Statement of Recommended Practice applicable to Charities have been adopted.

JOE'S BUDDY LINE CHARITY (JBLC) acknowledges the continuing support of many in very important ways. Any financial and other help generously given allows the Charity to respond more quickly to the increasing Mental Health and Wellbeing demand that exists for our Approved Charitable Objectives, clearly required for schools, colleges and universities and additionally, as we have started to help, through 'After School' Student Hubs.

The Trustees are very pleased to report that in 2024 we assisted more schools, two new Student Hubs, created additional well received initiatives and again accomplished much more than had been anticipated. This was only achieved with substantial assistance from all those involved with the Charity, including family and friends of Joe from School. Universities and Work. the many Supporters as Individuals, Organizations, Volunteers or in other roles. The Trustees thank you all.

In recognition of everyone's magnificent efforts during 2024, JBLC is proud to HIGHLIGHT some of the Charity's Awards. Achievements and Activities -

- * WINNERS of the BBC (Surrey and Sussex) 'MAKE A DIFFERENCE' COMMUNITY AWARD 2024.

- * TELEVISION and RADIO INDUSTRY CLUB (TRIC) CHARITY of the YEAR 2024

- * GLOBAL 'MAKE SOME NOISE' CHARITY 2024.

- JBLC was mentioned in a House of Commons PARLIMENTARY DEBATE about MENTAL HEALTH - as Promoter trying to achieve a Mental Health Policy as a Statutory - not just an optional - requirement into every School.

- Joe and our Charity featured- and the only Registered Charity - within the new LONDON AIR AMBULANCE '12 MEMORIES of SUDDEN and UNEXPECTED LOSS' Book, to help others with bereavement.

- Publication of JBLC's 'BUDDIES TALK- MOVING from PRIMARY to SECONDARY SCHOOL' Book, to assist students with Mental Health concerns in transition from Primary to Secondary school. The first of a series of JBLC Mental Health and Wellbeing Books for educational settings.

- Charity was asked to work with DISNEY CORPORATION to help create both a 30min Film for Secondary Schools about Mental Health issues and offering ongoing support to schools through the 'HERE4YOU' campaign.

- JBLC 'BUDDY ROOM' or 'CALM SPACE' concept - providing necessary facilities within a school where students have the opportunity to obtain quicker help for Mental Health issues within a more supportive environment.

- Starting to work with STUDENT HUBS and developing further Mental Health and Wellbeing initiatives to begin helping students and their important support network within the wider community.

- * Restructuring and strengthening the operation of the Charity with ROMAN KEMP moving from a TRUSTEE role to our AMBASSADOR, new additional TRUSTEES with specialized experience. appointed a dedicated EDUCATIONAL COORDINATOR and obtaining additional support for further Social Media and Funding activities.

- For total transparency. All the above and everything else JBLC provides is offered in a totally Charitable way and Free of Charge- except for our new 'BUDDIES TALK - Moving from Primary to Secondary School' Book and where an individual or organization would like to generously pay as a SPONSOR - either named or anonomously -- for any of our initiatives or other help so we are able to support more quickly many other settings asking for our assistance.

The Trustees believe it would also continue to be very helpful for the many past, present and future supporters to understand how we have reached our current position much faster and more effectively than was initially anticipated.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

For the Remembrance and Legacy of JOSEPH LYONS, his family and friends wanted to provide a 'necessary core' for future activities by creating a Registered Mental Health Charity for predominantly Educational and other related Community settings. 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.

A Trustee had been a Governor of OFSTED 'OUTSTANDING' SEN (Special Education Needs) Schools and realized that major Mental Health problems existed within many educational settings. It was decided to use this experience as a base to create a Registered Charity, with necessary assistance from Qualified Practitioners and other appropriate Organizations. An agreed specific programme of support would be offered, where possible, to any institution, as it was established very early that there is not, unfortunately, a simple 'one fits all' solution to every setting with their Mental Health and Wellbeing specific issues nor more general concerns.

The Charity name, Joe's Buddy Line, was considered both 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, it was evident that the word 'Buddy' had more relevant and important Mental Health connotations. It became apparent that an essential element to assisting institutions more effectively was to help 'open-up' Mental Health and Wellbeing conversations. This includes many issues such as explaining to students and all within a School Family the advantages in being 'a good Buddy', not a bad Friend', together with a better intrinsic understanding of how Behaviour can be influenced by Mental Health. Identifying Mental Health issues and concerns is necessary for an effective 'Whole School Approach to Mental Health' internal assessment, as also required for important OFSTED inspections.

As can be seen above and our other activities over the past few years, much has been achieved to increase our exposure for our charitable activities and assistance. Of particular mention, two highly acclaimed BBC Documentaries have helped to highlight our Charity and continue to be a further stimulus for our determination to expand the JBLCs well received initiatives and activities.

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. In 2023, a follow up BBC Documentary 'SAVING YOUNG LIVES' extended the necessary discussions including further mention of Joe and what the Charity had achieved to assist schools. Both BBC Documentaries can be seen in full on our JBLC Website.

We are also pleased to work collaboratively with other individuals, Charities and organizations. We will continue these important discussions, so we are better able to react to as many as possible requiring Mental Health information or more urgent assistance and in the most effective ways possible.

However, notwithstanding our attainments to date, demand for the Charity's financial and other assistance is much greater than our existing funding can provide. There is still a great amount of very important work for the Charity to do.

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.

With appropriate funding, we would like to continue to expand our structure, area of operation and range of initiatives to assist as many more Schools as possible, begin to work with Colleges and Universities and help students with the Mental Health support they need within the wider community.

Our Chief Officer resigned in the year, and we have therefore restructured. For 2025, our Administrative Officer and new Educational Coordinator will be involved more directly with our growing list of educational settings requiring help. We will also obtain more external assistance for our Social Media and Funding activity and Trustees will take greater responsibilities for our operational activities as they achieved very successfully over the first few years of Charity's existence.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Since the Charity was created, our involvement has been with 25 schools in mainly Surrey and London but also other Home Counties and - although outside our current area of activity - just one 'very insistent requiring assistance' school in the Midlands. We are gearing up to help as many other Educational and Community settings in 2025 and beyond as we reasonably can.

With the help of qualified Practitioners, we continue to develop new initiatives and support to meet specific needs of an educational organization. Different levels of support will be necessary as we discovered very quickly that there is not, unfortunately, a simple 'one fits all' solution to every institution's Mental Health issues and concern.

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 able to achieve this required 'joined up' provision for all within their School Family - Students, Teachers, Parents/Guardians, Support staff and even Governors.

To achieve this objective, the Charity has provided educational settings and Student Hubs with some of the following:

- Training, Workshops and Talks - on specific Mental Health and Wellbeing subjects for all within a School Family - students, teachers and parent/guardians This includes the Mental Health First Aid (MHFA) Adult and Youth Diploma Courses and a higher-level Certificate of Professional Development (CPD) Training for Teachers.

- BUDDY 'Visual Synopsis' Leaflets and Frames - for Mental Health and Wellbeing issues such as Self-Harm, Bullying, Stigma, Discrimination, Resilience, and other concerns and help that may be required for a specific Educational setting.

- The BUDDY BOARD. - A large Board specially 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.

- The BUDDY BENCH - A Semi-Circular Teak Wooden Bench (for 6 to 8 students) with engraved phrases that emphasizes 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' Presentation and Discussion about Mental Health - with Celia Lyons, the Mother of our beloved Joe as created 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 identify and open-up necessary Mental Health and Wellbeing conversations It could, over time, assist to reduce or eliminate related issues such as Discrimination, Stigma, Behaviour, Bullying and other existing and/or potential concerns within a specific institution.

- JBLC is a REGISTERED APPROVED CERTIFICATE of PROFESSIONAL DEVELOPMENT (CPD) Provider - a higher-level Mental Health Training for Teachers.

The 'BUDDIES TALK - Moving from Primary to Secondary School' Book A JBLC Publication helping Students and their Parents/Guardians with some of the Mental Health issues in transition from one school to another The first of a series of publications supporting students of all ages with their concerns and potential Mental Health issues.

- The BUDDY BOOKLET. - A Road To Mental Wellness' - A selection of our individual Leaflets as a Booklet giving information, in a 'Visual Synopsis' form, about a range of specific Mental Health and Wellbeing issues - to help start important conversations.

- 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 Mental Health and Wellbeing issues and/or concerns that are considered necessary by an educational institution and Student Hubs.

- BUDDY ROOM and CALM SPACE concept - We provide furniture, leaflets, banners and other articles and facilities to create a quiet, more appropriate school environment where students can obtain more quickly Mental Health assistance from a Qualified member of staff.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

OTHER 2024 ACTIVITIES included -

Supporting After School Student Hubs in the Community so their Qualified Practitioners can help youngsters with any potential Mental Health issues including their important transition - with new friends, potential pressures, and concerns - moving from Primary to Secondary schools.

With our financial support Clubs and other activities within some schools have continued where they were going to be closed due to lack of direct funding.

The Charity sponsored its third and again very successful event with a MINDFEST Mental Health and Wellbeing Festival in Dorking, Surrey. The event was again well received and we hope to be involved with another Festival in 2025

We were asked to participate in a publication by LONDON AIR AMBULANCE. With a forward by their Patron, Prince William, Prince of Wales, we provided one of 12 stories about the effect on families from the unexpected passing of loved ones.

The Charity were graciously given full page advertisement spaces in event Brochures for the very popular Capital Radio Summer and Xmas Jingle Bell Balls and the Student Radio Award Ceremony.

Funding support Events - arranged by others on behalf of JBLC - a Chanty Football match with Celebrities and Supporters, a Music Festival, a Yoga Club participation through the web and the Three Peaks Challenge.

We were very pleased to be involved in the production of a Mental Health film for students - HERE4YOU, sponsored by Disney Corporation, offered in early 2024 to over 4000 Secondary UK schools to be shown at an Assembly or other convenient class or group school period. Further activities are being assessed in 25 and 26 for students at Primary Schools. Colleges and Universities

FUTURE ACTIVITIES -

The Charity is developing other initiatives which we hope can be rolled out during 2025 and beyond. We will continue to update - with professional assistance - our Charity Website, and Instagram page - currently about 28,000 Supporters - to provide additional information about support available.

TRUSTEES RESPONSIBILITIES

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 and for the benefit of the many within education institutions and related communities that require information or advice to help protect them from current and potential future Mental Health issues.

Overall Financial Position to sustain ongoing activities -

The Charity has generated sufficient donations to sustain reserves and operational ongoing costs for the next year on current activity.

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

We will require an additional level of income from donations, grants, and similar funding, 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.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Although this is not anticipated, uncertainties in the longer term are mainly generation of sufficient donations, grants, and similar income and the uncertain effects of any future pandemic or other restrictions to be able to communicate satisfactory and in appropriate ways with education institutions and related communities.

GOING CONCERN

Whilst the Charity is not immune to the significant uncertainty created by the pandemics 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, although the Trustees continue to plan for a controlled expansion and 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 were mainly unrestricted. except £16,000 restricted for future work with 4 new schools.

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 an appropriate year-end balance with unrestricted funds reasonably required for at least one year at the previous year activity level.

STRUCTURE, GOVERNANCE and MANAGEMENT

JOES BUDDY LINE was approved by the Charity Commission in January 2021, as a CIO Foundation Charity – Number 1193127

At the end of 2024, there are 3 new Trustees. Roman Kemp has moved from TRUSTEE to AMBASSADOR. 2 original Trustees are still involved with the Charity, currently making 6 Trustees at present.

All Trustees are DBS (ENHANCED) certified, and have been, or will be trained shortly after their appointment, to at least. Mental Health (Youth) First Aid level. In 2025. the Charity may require, subject to expansion and level of donations, at least one further Trustee and some Part or Full-time employees who are experienced in working with Charities within Mental Health and/or Educational Settings

REFERENCE and ADMINISTRATIVE DETAILS

JOE'S BUDDY LINE CHARITY is the formal name of the REGISTERED CHARITY (NO.1193127) but also, as Approved by the Charity Commission, is allowed to work in its simplified form as JOE'S BUDDY LINE.

Our Charity has been Approved and Registered by HMRC for GIFT AID BENEFIT.

To help stop inappropriate or fraudulent use. JOE'S BUDDY LINE CHARITY NAME and LOGO have been Registered as a Trademark with the Government Intellectual Property Office.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Our BUDDY BOARD, BUDDY ROOM and CALM SPACE names and concepts have also been Registered as the Charity's Copyright with the Government Intellectual Property Office.

The Charity is a participating Member of National Mental Health Organisations to help Young Persons - The SCHOOLS WELLBEING PARTNERSHIP and The CHILDRENS and YOUNG PERSONS MENTAL HEALTH COALITION.

The Charity is registered with the FUNDRAISING REGULATOR.

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 with additional links and more effectively to some of our activities.

Our CHARITY INSTAGRAM pages - @joesbuddyline - has increased Followers during the year to circa 28,000 and continues to update some of our activities.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees 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).

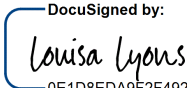
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- > select suitable accounting policies and then apply them consistently;
- > observe the methods and principles in the Charities SORP;
- > make judgments and accounting estimates that are reasonable and prudent;
- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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:

.....0E1D8EDA9E2F492.....
Louisa Lyons MSc, FRGS
Chair
Date: 30-Jul-2025

JOE'S BUDDY LINE CHARITY

MENZIES
BRIGHTER THINKING

INDEPENDENT EXAMINERS' 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 2024.

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: 31-Jul-2025

Janice Matthews FCA

Menzies LLP
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

JOE'S BUDDY LINE CHARITY

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

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	201,452	15,625	217,077	157,023
Investments	4	802	-	802	118
Total income		202,254	15,625	217,879	157,141
Expenditure on:					
Charitable activities	5	206,385	-	206,385	169,509
Total expenditure		206,385	-	206,385	169,509
Net movement in funds		(4,131)	15,625	11,494	(12,368)
Reconciliation of funds:					
Total funds brought forward		116,879	-	116,879	129,247
Net movement in funds		(4,131)	15,625	11,494	(12,368)
Total funds carried forward		112,748	15,625	128,373	116,879

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

The notes on pages 11 to 18 form part of these financial statements.

JOE'S BUDDY LINE CHARITY

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	936	1,870
		936	1,870
Current assets			
Stocks	10	1,000	3,000
Debtors	11	5,294	4,655
Cash at bank and in hand		124,933	110,894
		131,227	118,549
Creditors: amounts falling due within one year	12	(3,790)	(3,540)
Net current assets		127,437	115,009
Total assets less current liabilities		128,373	116,879
Total net assets		128,373	116,879
Charity funds			
Restricted funds	13	15,625	-
Unrestricted funds	13	112,748	116,879
Total funds		128,373	116,879

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

DocuSigned by:

0E1D8EDA9F2F492.....
Louisa Lyons MSc, FRGS
Chair
Date: 30-Jul-2025

The notes on pages 11 to 18 form part of these financial statements.

JOE'S BUDDY LINE CHARITY

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

1. General information

The charity is a charity registered in England and Wales, number 1193127. The Trustees are detailed within the Trustees Report together with the principal address.

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 2024

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 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

Computer equipment	- 3 years
--------------------	-----------

2.6 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.

2.7 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.

2.8 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.

2.9 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.

JOE'S BUDDY LINE CHARITY

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

2. Accounting policies (continued)

2.10 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.

2.11 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2022 £
Donations	69,452	15,625	85,077	62,023
Gifts in kind	132,000	-	132,000	95,000
Total 2024	201,452	15,625	217,077	157,023
<i>Total 2023</i>	<i>156,523</i>	<i>500</i>	<i>157,023</i>	

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2022 £
Bank interest received	802	802	118
Total 2024	802	802	118
<i>Total 2023</i>	<i>118</i>	<i>118</i>	

JOE'S BUDDY LINE CHARITY

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

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Direct costs	74,658	131,727	206,385	169,509
Total 2024	74,658	131,727	206,385	169,509
<i>Total 2023</i>	<i>50,210</i>	<i>119,299</i>	<i>169,509</i>	

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	26,687	26,687	9,524
Bank charges	79	79	77
Donation platform charges	562	562	360
Sundry expenses	3,516	3,516	170
Professional and other fees	80,000	80,000	95,000
Accountancy Fees	3,790	3,790	3,798
Insurance	1,727	1,727	1,045
Professional subscriptions	290	290	1,674
IT costs	2,142	2,142	6,717
Depreciation	934	934	934
Office cost	10,000	10,000	-
Admin costs	2,000	2,000	-
	131,727	131,727	119,299

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,895 (2023 - £1,770), and account preparation fees of £1,895 (2023 - £1,770).

JOE'S BUDDY LINE CHARITY

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

7. Staff costs

	2024 £	2023 £
Wages and salaries	36,447	9,052
Contribution to defined contribution pension schemes	1,050	472
	<u>37,497</u>	<u>9,524</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	<u>2</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration of key management personnel was £23,387 (2023: £Nil)

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred.

9. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 January 2024	<u>2,804</u>
At 31 December 2024	<u>2,804</u>
Depreciation	
At 1 January 2024	934
Charge for the year	934
At 31 December 2024	<u>1,868</u>
Net book value	
At 31 December 2024	<u>936</u>
At 31 December 2023	<u>1,870</u>

JOE'S BUDDY LINE CHARITY

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

10. Stocks

	2024 £	2023 £
Charitable activities resources	1,000	3,000
	<u>1,000</u>	<u>3,000</u>

11. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	5,294	4,655
	<u>5,294</u>	<u>4,655</u>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,790	3,540
	<u>3,790</u>	<u>3,540</u>

JOE'S BUDDY LINE CHARITY

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

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds	116,879	202,254	(206,385)	112,748
Restricted funds				
GMSN Grant	-	15,625	-	15,625
Total of funds	116,879	217,879	(206,385)	128,373

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds	129,247	156,641	(169,009)	116,879
Restricted funds				
People's Lottery	-	500	(500)	-
Total of funds	129,247	157,141	(169,509)	116,879

The Charity has been awarded a grant of £15,625 from Global Make Some Noise. This funding is specifically allocated to support four schools, and a portion of the Educational Coordinator's salary.

JOE'S BUDDY LINE CHARITY

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	936	-	936
Current assets	115,602	15,625	131,227
Creditors due within one year	(3,790)	-	(3,790)
Total	112,748	15,625	128,373

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,870	1,870
Current assets	118,549	118,549
Creditors due within one year	(3,540)	(3,540)
Total	116,879	116,879

15. 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 2024.