

Charity number: 1193127

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

JOE'S BUDDY LINE
CHARITY



MENZIES
BRIGHTER THINKING

JOE'S BUDDY LINE CHARITY

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JOE'S BUDDY LINE CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Ambassador	Roman Kemp
Trustees	Louisa Lyons BSc, MSc, FRGS, Chair Ivan Lyons FCIM, FNAEA, Trustee Jonathan Jacob MEd, PGCE, Trustee (appointed 18 June 2025) John Gellett BSc, Trustee (appointed 18 June 2025) Callum Wright BA, Trustee Rachel Helen Scarborough BA (resigned 13 March 2025) Andrew Burder CTA, ACA, BA, Trustee, Treasurer Paul Leamy LLB, Trustee, Secretary
Chief Operating Officer	Angela Schlenkhoff-Hus Ph.D. (appointed 13 August 2025)
Charity registered number	1193127
Principal office	The Old Farmyard The Downs Givons Grove Leatherhead Surrey KT22 8LD
Accountants	Menzies LLP Chartered Accountants Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP
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 2025

Introduction

The Trustees have pleasure in presenting the Fifth Annual Report and Financial Statements of Joe's Buddy Line for the year ended 31 December 2025. The financial statements have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities applicable in the UK, which the Trustees have adopted.

The Trustees confirm that they have paid due regard to the Charity Commission's guidance on public benefit (CC16) when reviewing the charity's aims, objectives, activities and achievements during the year.

Overview of the Year

2025 was a year of consolidation, growth and increasing strategic focus for Joe's Buddy Line. Building on strong foundations established, the charity continued to expand its reach while also strengthening the quality, consistency and sustainability of its delivery.

Throughout the year, the charity supported over 1,000 individuals directly, including children and young people, teachers, parents, carers and employees. Activity was directly delivered across 12 schools and a growing number of community and workplace settings. While the overall volume of delivery was lower than the exceptional peak reached in 2024, Trustees consider this an intentional and positive shift towards deeper engagement, organisational development and long-term impact.

It is also extremely important that Joe's Buddy Line should be, as was originally intended, an effective mental health charity and long-term legacy in Joseph Lyons' memory.

Achievements and Performance

Summary of Activities, Achievements and Public Benefit

CC16 requirement - Summary for the year ended 31 December 2025

Charitable objectives

To improve the mental health and emotional wellbeing of children and young people by creating safe spaces, encouraging open conversations, and strengthening the ability of schools, families and communities to provide early support.

Activities undertaken to achieve objectives

Delivered school-based workshops, assemblies, Mental Health First Aid (MHFA) training, peer-support and other initiatives, such as Buddy Rooms, Buddy Boards as well as leaflets and Wellbeing Ambassadors, parents and teacher workshops, and pilot workplace mental health programmes.

Who benefited

Children and young people (806); teachers and school staff (140); parents and carers (81); workplace participants (51), across schools, community and organisational settings.

Key achievements

Continued support through 2 Buddy Rooms; delivered the new Everyone Ask Twice programme to 446 young people in 4 secondary schools; supported schools with wellbeing infrastructure (Buddy Boards, Benches, Boxes, leaflets and Book); launched a new employer partnership with Overbury plc; appointed a new Chief Operating Officer with successful charity and strategic experience.

Public benefit delivered

Young people accessed early, preventative mental health support in safe, welcoming environments; adults, teachers and others were better equipped to recognise and respond to wellbeing concerns; schools strengthened whole-school approaches to emotional wellbeing and behaviour, benefiting current and future pupils.

Contribution to long-term outcomes

Reduced stigma around mental health, improved help-seeking behaviour, increased resilience among young people, and stronger support systems within schools, families and communities.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Supporting Children and Young People

Supporting children and young people remains at the core of Joe's Buddy Line's mission. In 2025, the charity reached 806 children and young people through a combination of assemblies, workshops, structured programmes and peer-support initiatives delivered in school settings.

A key focus during the year was the continued roll-out of the Buddy Room programme, with two Buddy Rooms firmly established and 310 young people supported in 2025. Alongside this, the charity's cumulative investment over five years has created a strong network of wellbeing resources across 28 schools, including 18 Buddy Boards, 8 Buddy Benches, 15 Buddy Boxes and numerous Buddy Books, leaflets and brochures. Together, these resources provide visible, consistent and accessible routes to support, helping pupils to seek help early and feel supported within their school environments.

The new Everyone Ask Twice (EAT) programme formed a significant element of delivery during the year. Funded by a grant from Global Make Some Noise, the programme supported 446 young people in 2025 and reflects growing evidence that prevention and early intervention in school settings play a critical role in improving children and young people's mental health outcomes.

EAT, developed and delivered by experienced Mental Health professionals, is designed as a universal, whole-school programme that strengthens emotional wellbeing by encouraging open, supportive conversations about mental health and reinforcing the message that it is always okay to ask for help more than once. The programme recognises schools as a key environment for promoting wellbeing, identifying emerging concerns early and supporting pupils to access appropriate help before difficulties escalate.

Through regular, teacher-led sessions, pupils are supported to develop emotional literacy, normalise everyday emotions, recognise when they or others may need support, and build confidence in seeking help from trusted adults and peers. By embedding delivery within the school day, EAT helps ensure consistent messaging and creates repeated opportunities for pupils to practice and apply what they are learning in a safe and familiar environment.

The programme also supports schools to strengthen a whole-school approach to mental health, aligned with best practice principles including leadership engagement, staff confidence, pupil voice, parental involvement and clear referral pathways. As part of delivery, every participating school was equipped with at least a Buddy Board, providing a visible and accessible way of signposting pupils to additional support available within their school and externally. This helps reinforce a culture in which pupils feel listened to, understood and taken seriously.

EAT has been developed with a strong emphasis on co-production and learning. Joe's Buddy Line recognises the importance of hearing directly from children and young people, parents, carers and school staff, and the programme actively seeks feedback from participants at every stage. As a new initiative, insights gathered throughout 2025 are being used to refine delivery, strengthen impact measurement and ensure the programme remains responsive, inclusive and effective across different school contexts.

Youth participation was further strengthened through Youth Ambassador training, empowering young people to play an active role in supporting peers, promoting positive wellbeing culture and contributing to a more open and compassionate school community.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Working with Teachers, School Staff and Leaders

Joe's Buddy Line recognises that sustainable change for children and young people depends on confident, well-supported adults. During 2025, the charity worked with 140 teachers and school staff, delivering Mental Health First Aid training, workshops and tailored sessions across both primary and secondary school settings.

These activities focused on building practical skills, increasing confidence and supporting schools to embed preventative, whole-school approaches to mental health and emotional wellbeing. Feedback from participating schools consistently highlighted improved staff confidence, positive changes in pupil behaviour and a greater willingness among staff to engage in early, supportive conversations with pupils.

A significant element of this work formed part of the Everyone Ask Twice (EAT) programme. Through EAT, 128 teachers across four schools were trained to deliver wellbeing sessions directly to students, strengthening staff confidence in having meaningful conversations about emotional wellbeing and reinforcing consistent messaging across school environments. Early evaluation indicates that teachers value the quality and relevance of the resources and training, finding them easy to apply in practice. Some also reported an increase in wellbeing-focused conversations with students both inside and outside the classroom.

In addition, 12 teachers at a primary school benefited from a practitioner-led talk on supporting pupils' emotional wellbeing.

Supporting Parents and Families

Parents and carers also play a vital role in supporting children's emotional wellbeing. In 2025, 81 parents and carers were supported through focused workshops and talks designed to increase understanding of teenage mental health, anxiety and emotional resilience.

Sessions were delivered by the charity's affiliated expert practitioners across a range of school and community settings, including the 4 schools participating in the Everyone Ask Twice programme and at West Horsley Place in Surrey. These sessions provided parents with practical, accessible strategies to support their children, offered reassurance, and helped strengthen relationships between schools and families.

As part of the Everyone Ask Twice (EAT) programme, 30 parents attended targeted parent sessions led by an expert practitioner involved in delivering the programme. A further 51 parents and carers attended an evening talk at West Horsley Place, focused on supporting teenage children's emotional wellbeing and navigating common challenges during adolescence.

Employer and Community Engagement

The charity continued to develop its emerging employer engagement offer. In 2025, Joe's Buddy Line partnered with Overbury plc, reaching 51 employees through a series of workplace mental health sessions.

The programme included a talk by Roman Kemp, our Ambassador, who shared his own mental health journey, followed by practitioner-led workshops exploring how adults can support children and young people's wellbeing at home and beyond. Trustees see this as an important step in extending the charity's preventative impact through wider community and workplace networks.

Organisational Development and Governance

A key milestone during the year was the appointment of Dr Angela Schlenkhoff-Hus as Chief Operating Officer, who joined the charity in September 2025. Angela brings over 15 years' experience in the charity sector, with a strong background in mental health, capacity-building and organisational development. Her appointment has strengthened operational leadership, supported the development of internal systems and processes, and positioned the charity for sustainable growth and increased impact.

The year also saw the launch of the charity's first newsletter, enhancing communications with supporters, partners and stakeholders and helping to raise awareness of new initiatives, partnerships and future plans.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Alongside this, Joe's Buddy Line continued to build and strengthen partnerships with charities that share its commitment to improving youth mental health across England and Wales. The charity also explored opportunities for collaborative and joint-delivery projects, with several partnerships progressing towards further pilot initiatives planned for 2026. These partnerships are intended to extend reach, share expertise and increase value for the schools and young people the charity supports.

Significant progress was also made in strengthening the charity's approach to impact measurement and learning. During the year, Joe's Buddy Line developed a clear Theory of Change and an accompanying measurement framework, enabling the organisation to become more strategic and consistent in how data is collected and used. This work will allow the charity to better understand how its activities contribute to short-, medium- and long-term outcomes, demonstrate impact to funders and partners, inform continuous improvement, and support evidence-based decision-making as the organisation grows.

Recognition

After winning the BBC Surrey & Sussex Community Award 2024, the Trustees were particularly proud that Ivan Lyons won the 'Make It Happen Star in Surrey' Award, organised by Surrey County Council, and runner-up of The Times Charity Awards 2025 held at 11 Downing Street, to signify his leadership and the charity's rapid progress. Additionally, for the fifth year running the Student Radio Association awarded the 'Joe Lyons Producer of the Year 2025' at their 02 event ceremony. This external recognition reflects the commitment and contribution of staff, volunteers, trustees and supporters working together to improve young people's mental health.

How the Charity Creates Change

The Trustees use the charity's Theory of Change to guide decision-making, delivery and evaluation, ensuring a clear link between charitable objectives, activities, outcomes and long-term impact.

CC16 focus - Joe's Buddy Line Approach

Need addressed

Children and young people are experiencing declining wellbeing, rising anxiety and stress, limited access to early emotional support, and ongoing stigma around mental health. Schools and families often lack the confidence or resources to respond early.

Inputs and resources

Skilled practitioners; evidence-informed programme design; partnerships with expert practitioners, schools, funders and community organisations; peer-support infrastructure (Buddy Rooms and resources); governance and leadership oversight.

Activities

Safe-space creation (Buddy Rooms) and other support resources; whole-school approach programmes; workshops on anxiety, stress and emotional wellbeing; assemblies and wellbeing festivals; MHFA training for adults; parent education sessions; youth ambassador development; employer engagement programmes.

Mechanisms of change

Young people engage when they feel safe and heard; open conversations reduce stigma; adults gain confidence through practical tools; inclusive environments enable early help-seeking; youth voice shapes school culture and practice.

Short-term outcomes

Improved understanding of mental health; greater awareness of support pathways; increased confidence among teachers, parents and carers; more open conversations within schools and families.

Medium-term outcomes

Earlier help-seeking; improved coping strategies; stronger peer and adult support networks; schools embedding preventative wellbeing practices.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Long-term impact

Children and young people are empowered to manage their mental health; schools adopt sustainable whole-school wellbeing approaches; communities contribute to improved mental health outcomes across generations.

Public benefit rationale

Early intervention and prevention help reduce escalation of mental health difficulties, improve wellbeing and educational engagement, and support healthier, more resilient communities over time.

Looking Ahead

As Joe's Buddy Line enters 2026, the Trustees remain confident in the charity's strategic direction. With strengthened leadership, growing partnerships and a clear Theory of Change, the charity is well placed to continue expanding its impact while maintaining quality, integrity and a strong focus on public benefit.

The Trustees extend their sincere thanks to all those who made the work of Joe's Buddy Line possible during 2025. In particular, they wish to thank the charity's funders, partner organisations, schools, volunteers and supporters for their continued trust, collaboration and shared commitment to improving children and young people's mental health.

The Trustees would also like to express their sincere gratitude to everyone who supported Joe's Buddy Line financially through donations during the year. Every contribution, large or small, helped enable the charity to continue delivering vital mental health support to children and young people, while investing in sustainable, preventative approaches within schools and communities.

In addition, they warmly thank the riders who took on the London to Brighton Cycle Ride in support of the charity. Their commitment, energy and determination not only raised much-needed funds but also helped raise awareness of Joe's Buddy Line's mission. We look forward to further support for the London – Brighton Bike Ride and the London Marathon in 2026. Fundraising efforts such as this play a vital role in enabling the charity to grow and innovate.

Special thanks are owed to the charity's staff, whose dedication and professionalism underpin everything Joe's Buddy Line has achieved. In particular, the Trustees wish to recognise Sally Hornung, Education Coordinator, for her commitment to high-quality delivery and strong relationships with schools, and Bev Frain, who has supported the charity since its early days and whose insight, care and continuity have been invaluable to its development.

The Trustees are also deeply grateful to the charity's practitioners, whose expertise plays a critical role in shaping and delivering effective, evidence-informed support. Dr Suus-anna Harskamp and Becky Dawson made a significant contribution to the development and delivery of the Everyone Ask Twice programme, ensuring it is both robust and responsive to the needs of schools and young people. They also wish to thank Katherine Bruce, who continues to support the charity through the delivery of training, workshops and talks, bringing insight, warmth and professionalism to all areas of engagement. The combined expertise of these practitioners is invaluable to the charity's impact.

The Trustees would also like to express their heartfelt appreciation to Roman Kemp, the charity's Ambassador and a great friend to Joe, for his ongoing support, openness and advocacy. Roman's willingness to use his voice and platform to champion honest conversations about mental health continues to have a powerful and positive impact in raising awareness, reducing stigma and encouraging help-seeking.

Finally, the Trustees extend their sincere thanks to the pro bono professional partners who have supported the charity throughout the year. Their expert advice and trusted guidance have been invaluable, providing clarity, assurance and informed challenge as Joe's Buddy Line has grown and developed. This long-standing support has strengthened governance, supported sound decision-making and enabled Trustees and staff to remain focused on delivering the charity's mission with confidence.

Together, this collective effort enables Joe's Buddy Line to move into 2026 and beyond with confidence, purpose and a shared determination to make a lasting difference to the lives of children and young people.

Going concern

Whilst the Charity is not immune to the significant uncertainty created by the 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.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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.

The unrestricted fund can be applied for the general purposes of the charity as set out in the governing document.

The total funds carried forward at 31 December 2025 are £144,795 of which £11,592 is restricted, leaving a balance of available funds of £133,203 which is considered sufficient to meet any reasonably foreseeable contingency.

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

Joe's Buddy Line was approved by the Charity Commission in January 2021, as a CIO Foundation Charity – Number 1193127.

At the end of 2025, there are 2 new Trustees, currently making 7 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 2026, the Charity may require, subject to expansion, 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 name and logo have been Registered as a Trademark with the Government Intellectual Property Office.

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 Children's and Young Person's 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 to more effectively connect to some of our activities.

Our charity Instagram page - [@joesbuddyline](https://www.instagram.com/joesbuddyline) - has increased Followers during the year to circa 28,000 and continues to post regular updates on some of our activities as well as resources and information.

JOE'S BUDDY LINE CHARITY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of trustee responsibilities

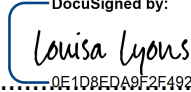
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

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

DocuSigned by:

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Louisa Lyons MSc, FRGS
 Chair
 Date: 24-Aug-2026

JOE'S BUDDY LINE CHARITY

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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 2025.

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: 
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Dated: 24-Aug-2026

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
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	133,460	16,125	149,585	217,077
Fundraising Events	4	10,753	-	10,753	-
Investments	5	2,289	-	2,289	802
Total income		146,502	16,125	162,627	217,879
Expenditure on:					
Raising funds	6	6,269	-	6,269	-
Charitable activities	7	119,778	20,158	139,936	206,385
Total expenditure		126,047	20,158	146,205	206,385
Net movement in funds		20,455	(4,033)	16,422	11,494
Reconciliation of funds:					
Total funds brought forward		112,748	15,625	128,373	116,879
Net movement in funds		20,455	(4,033)	16,422	11,494
Total funds carried forward		133,203	11,592	144,795	128,373

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

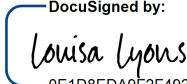
The notes on pages 12 to 19 form part of these financial statements.

JOE'S BUDDY LINE CHARITY

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	-	936
		-	936
Current assets			
Stocks	12	-	1,000
Debtors	13	7,616	5,294
Cash at bank and in hand		141,229	124,933
		148,845	131,227
Current liabilities			
Creditors: amounts falling due within one year	14	(4,050)	(3,790)
Net current assets		144,795	127,437
Total assets less current liabilities		144,795	128,373
Total net assets		144,795	128,373
Charity funds			
Restricted funds	15	11,592	15,625
Unrestricted funds	15	133,203	112,748
Total funds		144,795	128,373

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

DocuSigned by:

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Louisa Lyons MSc, FRGS
(Chair)
Date: 24-Aug-2026

The notes on pages 12 to 19 form part of these financial statements.

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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
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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 2025

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 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	76,460	16,125	92,585	85,077
Gifts in kind	57,000	-	57,000	132,000
Total 2025	133,460	16,125	149,585	217,077
<i>Total 2024</i>	<i>201,452</i>	<i>15,625</i>	<i>217,077</i>	

4. Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising events	10,753	10,753	-

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest received	2,289	2,289	802
Total 2025	2,289	2,289	802
<i>Total 2024</i>	<i>802</i>	<i>802</i>	

6. Expenditure on raising funds

Fundraising expenses

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising expenses	6,269	6,269	-

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Direct costs	57,846	82,090	139,936	206,385
Total 2025	57,846	82,090	139,936	206,385
<i>Total 2024</i>	<i>74,658</i>	<i>131,727</i>	<i>206,385</i>	

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Support staff costs	17,978	17,978	26,687
Bank charges	71	71	79
Donation platform charges	580	580	562
Sundry expenses	1,258	1,258	3,516
Professional and other fees	37,000	37,000	80,000
Accountancy Fees	5,721	5,721	3,790
Insurance	1,714	1,714	1,727
Professional subscriptions	-	-	290
IT costs	2,832	2,832	2,142
Depreciation	936	936	934
Office cost	12,000	12,000	10,000
Admin costs	2,000	2,000	2,000
	82,090	82,090	131,727

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,025 (2024 - £1,895), and account preparation fees of £2,025 (2024 - £1,895).

9. Staff costs

	2025 £	2024 £
Wages and salaries	28,467	36,447
Contribution to defined contribution pension schemes	1,557	1,050
	30,024	37,497

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

	2025 No.	2024 No.
Employees	2	2

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

The remuneration of key management personnel was £8,380 (2024: £23,387)

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, no Trustee expenses have been incurred (2024 - £NIL).

11. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 January 2025	2,804
At 31 December 2025	2,804
Depreciation	
At 1 January 2025	1,868
Charge for the year	936
At 31 December 2025	2,804
Net book value	
At 31 December 2025	-
At 31 December 2024	936

12. Stocks

	2025 £	2024 £
Charitable activities resources	-	1,000
	-	1,000

13. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	7,616	5,294
	7,616	5,294

JOE'S BUDDY LINE CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	4,050	3,790
	<u>4,050</u>	<u>3,790</u>

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Funds	<u>112,748</u>	<u>146,502</u>	<u>(126,047)</u>	<u>133,203</u>
Restricted funds				
GMSN Grant	<u>15,625</u>	<u>16,125</u>	<u>(20,158)</u>	<u>11,592</u>
Total of funds	<u>128,373</u>	<u>162,627</u>	<u>(146,205)</u>	<u>144,795</u>

Statement of funds - prior year

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

The Charity has been awarded a grant of £16,125 (2024: £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 2025

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	137,253	11,592	148,845
Creditors due within one year	(4,050)	-	(4,050)
Total	133,203	11,592	144,795

Analysis of net assets between funds - prior year

	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

17. Related party transactions

Trustees of the charity have provided office accommodation and support to the charity to the value of £14,000, pro bono (2024: £12,000)