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REGISTERED CHARITY NUMBER: 1188150

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE BEN RAEMERS FOUNDATION

Docusign Envelope ID: 6CAB84F1-C28A-8B38-80FD-373DECF144C7

THE BEN RAEMERS FOUNDATION

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FOR THE YEAR ENDED 31 DECEMBER 2025

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THE BEN RAEMERS FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report for the year ended 31 December 2025. This report has been prepared in accordance with the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

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

Key objectives:

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

The Foundation works towards these objectives through:

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

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

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

The trustees recognise the exceptional efforts of fundraising and support from volunteers in 2025. The Trustees would like to thank everyone who has contributed, allowing the Foundation to continue to make tangible change in addressing mental health in the skateboarding community.

ACHIEVEMENTS AND PERFORMANCE

Significant activities and achievements against objectives

In 2025, the Foundation continued to spark conversations around mental health within skateboarding, reaching more skaters and communities than in years past. Feedback from across the community points to the positive impact of its content, workshops and partnerships, and to a growing willingness to talk openly about mental health and suicide. Internally, the Trustees made progress in sharpening the Foundation's focus and creating efficiencies in how the board operates. Key and notable activities undertaken in the year are outlined below that demonstrate the Foundation's ongoing impact in promoting mental health awareness, suicide prevention, and community support within skateboarding.

Events and Fundraisers:
The Foundation hosted Skate for Ben jams in San Jose, Liverpool and Sheffield, each held in partnership with local skate shops and mental health support services, alongside a jam at CPH Open and a presence at Thrasher Death Match. Trustees and supporters also took part in panel discussions and film screenings at Boardmasters, Dadlands, and the Coping Festival in Manchester, and community fundraising continued through Go Skateboarding Day events and individual challenges, including a UK-to-Africa skate by supporter Sam Allison.

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THE BEN RAEMERS FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Films and Media:
The Foundation released further instalments of its SMiLe and Feeling Scene film series, featuring skateboarders Elissa Steamer and Andrew Brophy among others, and a new Checking In interview. The SMiLe premiere at DLX in San Francisco was particularly well received by the local skate community.

Training:
The Foundation delivered numerous suicide prevention training sessions during the year; training remains a key component of delivering its objectives.

Counselling:
The free counselling programme continued, supporting up to ten people across each of four intakes during the year.

Special Projects:
The Foundation launched a display board initiative for skate shops and parks, distributed 500 awareness zines free of charge, and partnered with Lost Art and Slam City Skates on a limited-edition board and T-shirt marking what would have been Ben's 35th birthday.

Social Media and Awareness:
The Foundation's Instagram following grew to 38.3K, with its World Suicide Prevention Day post reaching 205k views, supporting continued engagement on mental health topics throughout the year.

Independent Evaluation:
During the year, the Foundation commissioned an external party to independently assess its impact over its first five years. Drawing on interviews, fieldwork and a respondent survey, the evaluation found strong evidence of positive impact on access to support, mental health awareness and trust within the skateboarding community, with 93% of respondents rating the Foundation's work as important to skateboarding's future. The Trustees welcome these findings and will use them to inform the Foundation's strategy going forward.

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

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THE BEN RAEMERS FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

Financial position

Overview

The Foundation ends 2025 in a strong financial position, reflecting the continued generosity of individuals and key industry partners across the skateboarding community. Cash at bank stood at £383k at year end. This positions the charity to use its resources deliberately over the coming years in line with its five-year plan.

Income and Expenditure

The charity's income continues to come from donations by individuals and corporate supporters in the skateboarding industry, alongside restricted grant funding from industry partners. Total income for 2025 was £125.3k (2024: £104.3k). This was made up of donations of £37.8k, restricted grants of £78.6k, and fundraising event income and bank interest of £8.9k.

Total expenditure was £89.7k (2024: £104.5k). It focused on the Foundation's core activities: content production, including the SMiLe and Feeling Scene film series; suicide prevention training; the free counselling programme; and a full calendar of events and special projects across the UK and USA. Restricted expenditure of £50.2k was mainly on the Converse 2024 project.

The result was a net surplus of £35.6k for the year. Unrestricted funds increased by £7.3k. Restricted funds increased by £28.3k. This mainly reflects the Converse 2026 grant of £36.5k received late in the year, which will be spent in 2026. It was partly offset by the use of funds brought forward on the Converse 2024 project.

Risks

The Trustees regularly consider the principal risks facing the charity, taking into account the nature and scale of its activities. Key risks include safeguarding and the wellbeing of those engaging with the Foundation's mental health and suicide prevention work, reputational risk, financial sustainability, and the charity's reliance on both a small number of key individuals and concentration of income from industry partners.

The Trustees seek to manage these risks through appropriate policies and procedures, regular financial monitoring, appropriate oversight of the Foundation's activities, and continued review of its governance arrangements.

As a small charity, the Foundation's risk management framework and policies are proportional to the scale and complexity of its operations and continue to develop as the charity grows. Having reviewed the principal risks and controls in place, the Trustees are satisfied that the charity has appropriate and proportionate arrangements for managing the risks it faces.

Reserves

The Foundation's reserves policy is to hold free reserves equal to at least six months of operating costs. At 31 December 2025, free reserves (unrestricted funds less fixed assets) were £325k, comfortably above the policy level. The Trustees expect to invest these reserves over the coming years in line with the Foundation's five-year plan, while maintaining its current activities and support. Restricted funds of £55.5k are held for the specific projects described in note 13.

The Trustees are confident that the Foundation has adequate reserves and resources to sustain its operations for the foreseeable future.

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THE BEN RAEMERS FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1188150

Registered office
Flat 4
120 Gowers Walk
London
E1 8GG

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

L Raemers
F Bortoli
S Crome
R Mathieson
R Collins (Chair)
J Prattent (Treasurer)
C Jones
J Bacon
B Lewis (resigned 02/10/2025)

Recruitment and appointment of trustees

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

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

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

Approved by order of the board of trustees on 23 October 2026 and signed on its behalf by:

Signed by:
Susie Crome
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S Crome
Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:
Paul Underwood
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Paul Underwood

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

Date: 23 October 2026

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THE BEN RAEMERS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	37,825	78,585	116,410	102,142
Other trading activities	3	2,796	-	2,796	2,111
Investment income	4	6,112	-	6,112	-
Total		46,733	78,585	125,318	104,253
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		39,461	50,249	89,710	104,488
NET INCOME/(EXPENDITURE)		7,272	28,337	35,608	(235)
RECONCILIATION OF FUNDS					
Total funds brought forward		319,755	27,157	346,912	347,147
TOTAL FUNDS CARRIED FORWARD		327,027	55,493	382,520	346,912

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THE BEN RAEMERS FOUNDATION

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	1,837	2,449
CURRENT ASSETS			
Cash at bank		382,663	345,993
CREDITORS			
Amounts falling due within one year	11	(1,980)	(1,530)
NET CURRENT ASSETS		380,683	344,463
TOTAL ASSETS LESS CURRENT LIABILITIES		382,520	346,912
NET ASSETS		382,520	346,912
FUNDS	13		
Unrestricted funds		327,027	319,755
Restricted funds		55,493	27,157
TOTAL FUNDS		382,520	346,912

The financial statements were approved by the trustees on 27 October 2026

Signed by:
Susie Crome
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S Crome
Trustee

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THE BEN RAEMERS FOUNDATION

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

1. ACCOUNTING POLICIES

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

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

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

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

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	37,234	55,185
Grants	79,176	46,957
	116,410	102,142

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

	2025	2024
	£	£
Other	592	8,203
Cons 24 Project	37,072	-
Cons 26 Project	36,512	-
Project Grant	-	38,754
Affinity Network	5,000	-
	79,176	46,957

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	2,796	2,111

4. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	6,112	-

All investment income is derived from assets held in the United Kingdom.

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6)
	£
Charitable activities	89,710

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6. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Charitable activities	88,451	1,259	89,710

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

Management

	2025 Charitable activities	2024 Total activities
	£	£
Wages	18,304	24,250
Insurance	900	820
Advertising	5,179	10,221
Consultancy services	49,113	54,869
Accountancy	2,920	-
PPS	407	730
Computer & IT	1,009	548
Travel	9,169	10,111
Subscriptions	794	773
Training	44	850
Depreciation of tangible and heritage assets	612	816
	88,451	103,988

Finance

	2025 Charitable activities	2024 Total activities
	£	£
Bank charges	1,259	500

Employees and Trustees

The average number of trustees during the year was 9 (2024 – 9).

7. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	612	816

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8. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 31 December 2025, F Bortoli received £1,984 (2024: £2,463), L Raemers received £0 (2024: £1,045) and S Crome received £25,682 (2024: £24,250) for Consultancy services. R Mathieson received £46,288 (2024: £28,175) for Content & Media services.

The charity's constitution permits trustee remuneration for services provided. Remuneration is reviewed periodically at trustee meetings for reasonability and fairness, with any adjustment agreed by trustee consensus. Trustees receiving remuneration take no part in decisions regarding their own pay.

Trustees' incidentals expenses

	2025	2024
	£	£
J Prattent	-	33
R Mathieson	2,726	249
S Crome	1,569	557

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	63,387	38,755	102,142
Other trading activities	2,111	-	2,111
Total	65,498	38,755	104,253
EXPENDITURE ON			
Charitable activities			
Charitable activities	67,341	37,147	104,488
NET INCOME/(EXPENDITURE)	(1,842)	1,607	(235)
RECONCILIATION OF FUNDS			
Total funds brought forward	321,597	25,550	347,147
TOTAL FUNDS CARRIED FORWARD	319,755	27,157	346,912

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10. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Computer equipment	Totals
	£	£	£
COST			
At 1 January 2025 and 31 December 2025	547	5,720	6,267
DEPRECIATION			
At 1 January 2025	253	3,565	3,818
Charge for year	73	539	612
At 31 December 2025	326	4,104	4,430
NET BOOK VALUE			
At 31 December 2025	221	1,616	1,837
At 31 December 2024	294	2,155	2,449

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	900	-
Accrued expenses	1,080	1,530
	1,980	1,530

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	1,837	-	1,837	2,449
Current assets	327,170	55,493	382,663	345,993
Current liabilities	(1,980)	-	(1,980)	(1,530)
	327,027	55,493	382,520	346,912

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13. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	319,755	7,272	327,027
Restricted funds			
Cons 2024 project	27,157	(12,527)	14,630
Cons 2026 project	-	36,513	36,513
Affinity Network	-	4,350	4,350
TOTAL FUNDS	346,912	35,608	382,520

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,733	(39,461)	7,272
Restricted funds			
Cons 2024 Project	37,072	(49,599)	(12,527)
Cons 2026 Project	36,513	-	36,513
Affinity Network	5,000	(650)	4,350
TOTAL FUNDS	125,318	(89,710)	35,608

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	321,597	(1,842)	319,755
Restricted fund			
Restricted fund	25,550	1,607	27,157
TOTAL FUNDS	347,147	(235)	346,912

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13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	65,498	(67,341)	(1,842)
Restricted fund			
Restricted fund	38,755	(37,147)	1,607
TOTAL FUNDS	104,253	(104,488)	(235)

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	321,597	5,430	327,027
Restricted fund			
Restricted fund	25,550	29,943	55,493
TOTAL FUNDS	347,147	35,373	382,520

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	112,231	(106,801)	5,430
Restricted fund			
Restricted fund	117,340	(87,397)	29,943
TOTAL FUNDS	229,571	(194,198)	35,373

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The Cons 24 Project

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

The Cons 26 Project

Grant to fund various initiatives, development of suicide prevention training, production of content and social media alongside the assessment, support and documentation of DIY skate park projects.

Affinity Network

Grant to cover part of the cost of providing the Foundation's counselling project initiative.

14. RELATED PARTY DISCLOSURES

Payments to related parties were for consultancy work carried out, please see note 8 for the detailed breakdown.

15. ULTIMATE CONTROLLING PARTY

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