

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
Tim Parry Johnathan Ball
Foundation Ltd**

Bennett Brooks & Co Limited
Chartered Accountants
& Statutory Auditors
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

**Tim Parry Johnathan Ball
Foundation Ltd**

**Contents of the Financial Statements
for the year ended 31 March 2023**

	Page
Report of the Trustees	1 to 6
Report of the Independent Auditors	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21

**Tim Parry Johnathan Ball
Foundation Ltd (Registered number: 03042409)**

**Report of the Trustees
for the year ended 31 March 2023**

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the 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. This report includes the directors' report as required by company law.

The charitable company changed its name from Tim Parry Johnathan Ball Peace Foundation Ltd to Tim Parry Jonathan Ball Foundation Ltd on 20 June 2023.

OBJECTIVES AND ACTIVITIES

Charitable objectives and activities

The company's objects as set out in its governing document are:

- To promote national and international conflict resolution and reconciliation for the public benefit, with a view to relieving suffering and distress and building and maintaining social cohesion and trust within and between communities by:
 - Providing participatory learning programmes for young people which explain the causes, management and peaceful resolution of conflict.
 - Providing opportunities for former protagonists to meet and share their experiences and shared pain through which trust may grow.
 - Providing victims of conflict with the opportunity to share their experiences with other victims from similar and opposing backgrounds to build understanding.
 - Providing the parties to a conflict with the opportunity to discuss ways and means by which they can build relationships of trust.
 - Publishing reports and research for the public benefit on the causes and recommended solutions of particular conflicts.
- To advance the education of young people resident in the United Kingdom and overseas.

Strategic objectives

The Foundation focuses on breaking the cycle of violence, through its non-formal learning programmes designed to create networks of agents for change. The Foundation's aim is to help people and communities to Prevent, Resolve and Respond to their conflicts, by breaking the cycle of violence.

The Foundation's programmes cover broad areas of work, using practice-based research and conflict transformation theory, to equip people with skills to use their experiences positively and effect change for themselves and their communities.

The Foundation aims to achieve year on year sustainable income growth from a variety of income sources. Further detail relating to this issue is included in the 'Future developments' section below.

The Foundation Trustees review strategic objectives and activities when drafting the annual business plan by taking account of the Charity Commission's general and revised guidance on public benefit. The business plan is supported by a detailed annual budget and cash flow which is approved by the Trustees at the start of each year.

The trustees have agreed the following strategic objectives for the Foundation:

- 1) To be a leading organisation in the UK, working with the Home Office Victims of Terrorism Unit (VTU) and other Non-Governmental Organisation (NGO) partners, in supporting the needs of victims of any terrorist act in the UK or overseas, which affects British citizens /residents.
- 2) To be the lead supplier of education and support to young people and communities, through conflict prevention and resolution programmes, which address extremism in respect of faith, race, political belief or identity.
- 3) To be a 'thought leader' by providing programmes for the Education sector and communities responding to extremism. Beneficiaries include violent conflict survivors, families, and those impacted by territorial conflict and knife crime.

**Report of the Trustees
for the year ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Review of the year - key activities and achievements

Response programmes - supporting victims of terrorism

This programme is funded by the Home Office Victims Terrorism Unit, and covers the costs of three full time employees, and referrals to specialist providers where needed. During the year the VTU team staged events and provided specialist training to external organisations involved in providing support to victims.

Prevention programmes

All programmes delivered this year have featured elements of work to prevent future conflicts, resolve current issues, and respond to the needs of those affected.

Our "Prevent"- focused activities delivered this year have focused on geographical areas identified by the Government as high priority in terms of vulnerability to radicalisation and violent extremism. The Foundation works with Area Prevent Co-ordinators to ensure that resources are targeted to meet the specific needs of each area.

Prevent focused programmes delivered in 2022-23, include:

- 1) **Think** - a prevention programme, based around a number of workshops, for small groups of young people, culminating in a 'Dialogue Event' planned, hosted and delivered by the young people.
- 2) **Mothers' Safety & Leadership** - a programme to support and train women, especially those 'without a voice', to develop leadership skills and become active in preventing and resolving conflict through engaging in intercultural dialogue and understanding how to challenge extreme narratives.
- 3) **Small Steps for Peace** - a programme aimed at Key Stage 2 primary school children. The programme delivers a workshop to parents and teachers around conflict resolution, followed by a number of classroom sessions for the children.
- 4) **Tiny Steps for Peace** - a programme aimed at Key Stage 1 primary school children. The programme is based around a board game, which aims to encourage positive relationships amongst lower primary aged children and encourages ideas of conflict resolution at an early age.
- 5) **We Come in Peace** - a programme aimed at Key Stage 2 primary children, of smaller groups identified during Small Steps, as needing more intense support during transition to secondary education.
- 6) **One to one support** - Working within Primary education with some of the most vulnerable young people in order to signpost to other agencies for the most appropriate support.
- 7) **Holding Difficult Conversations** - teacher training that helps fulfil obligations to prevent young people from being drawn into extremism. The programme develops confidence and competence in engaging successfully in dialogue, and tools and tips to de-escalate and manage tension.
- 8) **Tim Parry Leadership Development Programme** - to equip young people with the skills and opportunity to become ambassadors for peace and agents for change by enhancing their Leadership skills and understanding of how we, as neighbours (Great Britain and the Island of Ireland), can develop positive future relationships. Provides the opportunity to interact with other young people from Warrington, Northern Ireland and the Republic of Ireland.

Combat Hate, My Former Life and Extreme Dialogue are also available in 'Trainer' format whereby teachers, youth and/or community workers can be educated in delivering the resources.

The negative impact of the Covid-19 lockdown on schoolchildren was identified as a significant issue and the Foundation has continued to deliver its "Steps" programmes in schools, predominantly in Liverpool, funded by Liverpool City Council and Merseyside Police. The programme builds resilience in school children who have been particularly affected by lockdown and delivers trauma therapy where needed.

Resolution programmes

The Foundation is commissioned as a neutral third party, to help resolve conflict situations within communities, by facilitating dialogue within and between communities. An action plan is developed and tailored to meet the needs of each community, based upon an understanding of the context and relationships within the area. This plan identifies interconnected issues, challenges and opportunities, related to broad social trends, local provision and perceptions and realities. The understanding gained from this, enables the Foundation to present its proposals to local agencies, and often leads to future work by the Foundation to help communities to move forward together equitably and peacefully.

**Tim Parry Johnathan Ball
Foundation Ltd (Registered number: 03042409)**

**Report of the Trustees
for the year ended 31 March 2023**

The Peace Centre

Continuing from previous years, the Peace Centre's freehold arrangement with the co-owner remains in place. From October 2021 onwards the Centre gradually re-opened for bookings, and the level of business has returned to pre-Covid levels, albeit with lower numbers attending. Further details are provided in the 'Future Developments' section below. Protracted discussions by the Foundation and its partner, the NSPCC, have been ongoing with Warrington Borough Council regarding the sale of the Peace Centre.

Measuring performance

The Foundation receives funding from a variety of sources, each requiring differing levels of reporting in relation to outputs and Key Performance Indicators, usually on a quarterly basis. All the core programmes have met targets set by funders during the year.

FINANCIAL REVIEW

Principal funding sources

The Foundation's funding, both restricted and unrestricted, comes from a variety of sources. Major funding for this year came from the Home Office 'Victims of Terrorism Unit', various other commissioning authorities and major donors.

Investment policy and objectives

The Foundation's investment policy only allows secured investments to be made.

Reserves policy

We continuously monitor budgets and cashflow forecasting, with the aim of maintaining a minimum rolling six months funding. In the past 12 months, we have benefitted substantially from the unconditional donations of new benefactors. These donations were unexpected and very unlikely to be repeated.

Results for the year

The Foundation generated a surplus for the year of £472,585.

The balance sheet value has increased due to the increase in cash. Net current assets at 31 March 2023 were £583,371. Total funds were made up of £3,327 of restricted funds and £1,132,893 of unrestricted funds. Unrestricted funds included £551,468 of designated funds in relation to the Peace Centre asset.

The charity's wholly owned subsidiary 'The Tim Parry Johnathan Ball Peace Centre Limited' traded profitably during the year and was able to gift £23,798 of profit to the Foundation.

Report of the Trustees
for the year ended 31 March 2023

FUTURE DEVELOPMENTS

The Foundation has continued its 3 year programme with the Irish Government's Department of Foreign Affairs to work with young people from ROI, NI and GB, face to face and online.

Diversifying income streams was a key priority to ensure that the Foundation was not over-reliant on any single source of income. Beyond the end of March 2022, several new programmes were commissioned, including:

- 1) Smaller pots of funding have been received this year from Police forces in Cheshire and Merseyside to deliver preventative work to young people.
- 2) Local Authorities have commissioned several 'Holding Difficult Conversations' arising from a variety of unconnected issues.
- 3) Contracts from Manchester City Council to continue the RADEQUAL work.
- 4) The Home Office has awarded a contract for £62,500 to cover the costs of the Victims of Terrorism Unit programme from April 2023 to September 2023 with a further award of £125,000 covering the period October 2023 to September 2024.

Other sources of funding are being sought, but it is much more challenging to generate new commissions. The impact of Covid and the financial pressures this places on commissioning organisations, together with an increasing number of new charities competing for the same money, has made income generation very challenging.

The Board had extensive discussions during 2022 about the going concern status of the Foundation and potential solutions going forward. Lengthy discussions with Warrington Borough Council, regarding their purchase of the Peace Centre, have been complicated by a restrictive covenant attached to the original gift of the land upon which the Peace Centre sits. This covenant of £99,940 has now been discharged in full by the NSPCC and the Foundation. The Centre Land and buildings were valued at £1.367m, less legal /admin fees. It is unknown at this time when the sale of the Centre will be completed. An impairment loss of £733,715 was recognised in the year ending 31 March 2022 financial statements.

The charity meets its day-to-day working capital requirements through its cash resources. The current economic conditions in the country and across the charity sector continue to create uncertainty over the level of funding available for the charity's programmes, particularly from central government and there is uncertainty over the timing of a successful sale of the Peace Centre. The Trustees have prepared forecasts and projections to January 2025, which show that the charity will be able to operate substantially beyond that date within the level of its cash resources. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

As set out in the Articles of Association, the Chair of Trustees is nominated by the Trustee Board. Up to 15 Trustees can sit on the Board at any one time. Trustees are appointed on an initial two-year basis, after which they can stand for re-election. Board membership is currently 10 trustees.

When there are vacancies for Trustee positions or when the Board consider that there is a particular skill set that would be of benefit, the Foundation seeks new Trustees. Interested parties are asked to forward their CV to the Chairman. The Chairman and Chief Executive then review the CVs and those who have skills which would add to the makeup of the Board are invited for discussion. Following discussion, the Chairman circulates details of the proposed trustee to the Board and a vote is taken at the next board meeting as to whether to accept the applicant.

Induction and training of new trustees

New Trustees undergo an induction process to provide them with details of the aims and objectives of the Foundation. They are also provided with the Memorandum and Articles of Association, the business strategy, details of our programmes and most recent reports and accounts. Trustees are also provided with a copy of the National Council for Voluntary Organisations (NCVO) Good Trustee Guide. An annual review process in relation to Board of Trustees effectiveness has now been established to support training and identify skills gaps.

Sub-committees of the Board of Trustees

The Finance Sub-committee reviews key financial documents, such as monthly accounts and annual budgets, and makes recommendations to the Board of Trustees.

**Report of the Trustees
for the year ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustee Board administers the charity and meets every 8 weeks. A Chief Executive is appointed by the Trustees to oversee and promote the activities of the Foundation. To facilitate effective operations, the Chief Executive has delegated authority from the Trustee Board to propose strategy and deal with governance matters. The Chief Executive may appoint a Leadership Team, which guides the execution of the business plan as well as undertaking risk management and day-to-day oversight of the operations of the charity and company. To this end, the Board approved a proposal from the CEO, to create the new position of Business Development Manager and a successful appointment has been made.

To deliver its programmes, the Foundation employs an in-house team, supplemented by a professional associate network. The delivery teams are supported by a back-office team providing operational, HR and finance support.

The Peace Centre building is privately hired by other charities and businesses for its use as a safe and adaptable space.

Programme governance

Each major programme is governed by a Programme Management Team member to oversee all projects and their relationships with funders. The status and financial performance of each programme is reported to every Board meeting, and formal programme reviews are held every three months involving all programme team members.

The Foundation receives grants from European, Central and Local UK Government; however, its independence is paramount, and it ensures that any 'grant funding' relationship does not compromise its independence.

Communications

The Foundation has increased its media and new media presence, with the appointment of a Marketing Manager, a new website, Twitter feed(s), LinkedIn and Facebook pages and numerous other social media activity. Media campaigns and structured events help to gain awareness and to further the charitable objects.

Strategic partnerships

The Foundation, whilst being independent, holds regular dialogue with Government to understand direction and influence policy. The Foundation is a recognised 'Prevent' service provider under framework and grant agreements.

The Foundation maintains relationships with UK Government Departments, such as the Home Office and the Northern Ireland Office, the Irish Government's Department of Foreign Affairs as well as Police and Crime Commissioners. Politically, the Foundation is non aligned and has worked with successive UK Governments since its formation in 1995. We remain independent and engage with members and representatives of all political parties.

Furthermore, the Foundation maintains positive relationships with other like-minded organisations, such as the NHS and many Councils, including Liverpool, Manchester, Bradford, Blackburn with Darwen, Leeds, Lancashire County Council, Greater London Authority, Greater Manchester Combined Authority and many towns, and Boroughs.

Data Capture, Retention and Use

A data management system is in use 'Monday' (CRM) as well as other online tools. Files are stored securely, either in the cloud using Office 365 software, or on a shared drive with folders structured to give user specific password-protected access. The Foundation is registered with the information Commissioner's Office and is compliant with the requirements of the General Data Protection Regulations.

Related parties

The objective of the charity's wholly owned subsidiary, the Tim Parry Johnathan Ball Peace Centre Ltd. is to generate income from room hires in the building.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03042409 (England and Wales)

Registered Charity number

1048990

Registered office

Peace Drive
Great Sankey
Warrington
Cheshire
WA5 1HQ

**Tim Parry Johnathan Ball
Foundation Ltd (Registered number: 03042409)**

**Report of the Trustees
for the year ended 31 March 2023**

Trustees

W Parry OBE
J R Ford (resigned 3.1.23)
K A Daly
G D Jenkins
G T Boldsworth
N J Baseley
S Frediani (appointed 4.4.22)
J E C McRedmond (appointed 22.12.22)
A Smith (appointed 16.3.23)
A Bacon (appointed 27.4.23)
J M Littler (appointed 4.7.23)

Auditors

Bennett Brooks & Co Limited
Chartered Accountants
& Statutory Auditors
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

CEO

Former Chairperson, C Parry has continued in his role as Chief Executive Officer in the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Tim Parry Johnathan Ball Foundation Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bennett Brooks & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 12/12/2022 and signed on its behalf by:


W Parry OBE - Trustee

**Report of the Independent Auditors to the Members of
Tim Parry Johnathan Ball
Foundation Ltd**

Opinion

We have audited the financial statements of Tim Parry Johnathan Ball Foundation Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Report of the Independent Auditors to the Members of
Tim Parry Johnathan Ball
Foundation Ltd**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to UK tax legislation and regulations which govern the preparation of financial statements, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Companies Act. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue, through management bias in manipulation of accounting estimates or accounting for significant transactions outside the normal course of business.

Audit procedures performed included:

- Enquiry of management around actual and potential litigation and claims and instances of non-compliance with laws and regulations;
- Auditing the risk of management override of controls, through testing journal entries and other adjustments for appropriateness, testing accounting estimates (because of the risk of management bias), and evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing financial statement disclosures and agreeing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jason Leach (Senior Statutory Auditor)
for and on behalf of Bennett Brooks & Co Limited
Chartered Accountants
& Statutory Auditors
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

Date: 12 December 2023

**Tim Parry Johnathan Ball
Foundation Ltd**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	646,466	-	646,466	74,199
Charitable activities	6				
Charitable activities		-	281,694	281,694	532,850
Other fundraising activities	4	-	-	-	1,324
Investment income	5	36,836	-	36,836	16,492
Total		<u>683,302</u>	<u>281,694</u>	<u>964,996</u>	<u>624,865</u>
EXPENDITURE ON					
Raising funds					
Other trading activities	7	7,454	-	7,454	9,723
		<u>7,454</u>	<u>-</u>	<u>7,454</u>	<u>9,723</u>
Charitable activities	8				
Charitable activities		204,629	280,328	484,957	1,453,393
Total		<u>212,083</u>	<u>280,328</u>	<u>492,411</u>	<u>1,463,116</u>
NET INCOME/(EXPENDITURE)		471,219	1,366	472,585	(838,251)
RECONCILIATION OF FUNDS					
Total funds brought forward		661,674	1,961	663,635	1,501,886
TOTAL FUNDS CARRIED FORWARD		<u><u>1,132,893</u></u>	<u><u>3,327</u></u>	<u><u>1,136,220</u></u>	<u><u>663,635</u></u>

The notes form part of these financial statements

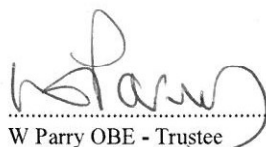
Tim Parry Johnathan Ball
Foundation Ltd (Registered number: 03042409)

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	552,844	-	552,844	570,525
Investments	15	5	-	5	5
		<u>552,849</u>	<u>-</u>	<u>552,849</u>	<u>570,530</u>
CURRENT ASSETS					
Debtors	16	19,864	11,109	30,973	36,467
Cash at bank		627,223	37,537	664,760	124,144
		<u>647,087</u>	<u>48,646</u>	<u>695,733</u>	<u>160,611</u>
CREDITORS					
Amounts falling due within one year	17	(67,043)	(45,319)	(112,362)	(67,506)
NET CURRENT ASSETS		<u>580,044</u>	<u>3,327</u>	<u>583,371</u>	<u>93,105</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,132,893</u>	<u>3,327</u>	<u>1,136,220</u>	<u>663,635</u>
NET ASSETS		<u>1,132,893</u>	<u>3,327</u>	<u>1,136,220</u>	<u>663,635</u>
FUNDS	18				
Unrestricted funds				1,132,893	661,674
Restricted funds				3,327	1,961
TOTAL FUNDS				<u>1,136,220</u>	<u>663,635</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12/12/2023 and were signed on its behalf by:


W Parry OBE - Trustee

**Tim Parry Johnathan Ball
Foundation Ltd**

**Cash Flow Statement
for the year ended 31 March 2023**

		2023	2022
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	515,233	(54,357)
Interest paid		(366)	(469)
Net cash provided by/(used in) operating activities		<u>514,867</u>	<u>(54,826)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(487)	(1,684)
Sale of tangible fixed assets		1,400	5,940
Interest received		1,038	-
Dividends received		23,798	7,492
Net cash provided by investing activities		<u>25,749</u>	<u>11,748</u>
Change in cash and cash equivalents in the reporting period		<u>540,616</u>	<u>(43,078)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>124,144</u>	<u>167,222</u>
Cash and cash equivalents at the end of the reporting period		<u><u>664,760</u></u>	<u><u>124,144</u></u>

The notes form part of these financial statements

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Cash Flow Statement
for the year ended 31 March 2023**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	472,585	(838,251)
Adjustments for:		
Depreciation charges	18,136	31,501
(Profit)/loss on disposal of fixed assets	(1,369)	1,335
Interest received	(1,038)	-
Interest paid	366	469
Dividends received	(23,798)	(7,492)
Impairment loss on land & buildings	-	733,715
Decrease in debtors	5,495	73,563
Increase/(decrease) in creditors	44,856	(49,197)
Net cash provided by/(used in) operations	<u>515,233</u>	<u>(54,357)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	124,144	540,616	664,760
	<u>124,144</u>	<u>540,616</u>	<u>664,760</u>
Total	<u>124,144</u>	<u>540,616</u>	<u>664,760</u>

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements
for the year ended 31 March 2023**

1. STATUTORY INFORMATION

The Tim Parry Johnathan Ball Foundation Ltd is a private company, limited by guarantee, registered in England and Wales. The company's registered number, registered charity number and registered office can be found in the Reference and Administrative Details section of the Report of the Trustees.

The presentation currency of the financial statements is Pounds Sterling (£) and transactions are rounded to the nearest £.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company 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)' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Tim Parry Johnathan Ball Foundation Ltd meets the definition of a public benefit entity under FRS102.

The financial statements contain information about Tim Parry Johnathan Ball Foundation Ltd as an individual charity and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006, and appendix 3 of the Charities SORP (FRS 102) from the requirement to prepare consolidated financial statements.

Going concern

The charity meets its day-to-day working capital requirements through its cash resources. The current economic conditions in the Country and across the charity sector continue to create uncertainty over the level of funding available for the charity's programmes, particularly from central government and there is uncertainty over the timing of a successful sale of the Peace Centre. The Trustees have prepared forecast and projections to January 2025, which show that the charity should be able to operate within the level of its cash resources. The charity therefore continues to adopt the going concern basis in preparing its 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. All income is derived from ordinary activities and stated after trade discounts, any sales taxes and net of VAT.

Goods and services donated to the charity are recognised as both income and expenditure in the Statement of Financial Activities at their estimated market value.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. When there are specific performance conditions which have not been satisfied, the income is deferred.

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.

Government grants

Grants received from the government in relation to the Coronavirus Job Retention Scheme are recognised as other operating income in the Statement of Financial Activities in the period in which the benefit is received.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes the original purchase price of the asset and the costs attributable to bringing the asset to its working condition for its intended use.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	- 2% on cost
-------------------	--------------

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Land is not depreciated.

At the year-end, the charity assesses whether there is an indication that the tangible fixed assets may be impaired. If there is an indication that an asset is impaired, then its recoverable amount is estimated, with an impairment loss recognised if the recoverable amount is less than its carrying amount. The recoverable amount is the higher of its fair value less costs to sell the asset and its value in use.

In view of the ongoing negotiations to sell the land and buildings, an impairment review was performed in the prior year and the carrying value reduced to its recoverable amount, calculated by reference to the fair value less costs to sell. Impairment losses are recognised as expenditure in the statement of financial activities and charged to the heading under which the asset is deployed.

Taxation

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

Fund accounting

Unrestricted funds (including both general and designated 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. The various restricted funds disclosed in these financial statements relate to the different strands of work which the charity undertakes.

The transfers between funds represent reallocation of general fund expenditure undertaken on behalf of restricted fund activities.

Fixed Assets, including any movements in the year, have been disclosed separately by means of the Designated fund.

Management and administration expenditure

Staff costs and overheads are allocated to activities on the basis of project budgets.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand and cash held with banks.

Short term debtors and creditors

Short term debtors and creditors with no stated interest rate are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	639,730	66,736
Donated services and facilities	6,736	7,463
	<u>646,466</u>	<u>74,199</u>

Donated goods and services in the year represents donations of accountancy and insurance services.

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

4. OTHER FUNDRAISING ACTIVITIES

	2023	2022
	£	£
Fundraising events	-	1,324
	<u> </u>	<u> </u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	12,000	9,000
Shares in group undertakings	23,798	7,492
Deposit account interest	1,038	-
	<u> </u>	<u> </u>
	<u>36,836</u>	<u>16,492</u>

All investment income is UK income.

6. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants	281,694	532,850
	<u> </u>	<u> </u>

7. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Purchases	1,147	2,103
Bad debts	160	-
Computer costs	5,781	7,151
Interest payable and similar charges	366	469
	<u> </u>	<u> </u>
	<u>7,454</u>	<u>9,723</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Charitable activities	480,957	4,000	484,957
	<u> </u>	<u> </u>	<u> </u>

9. SUPPORT COSTS

	Governance costs £
Charitable activities	4,000
	<u> </u>

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

10. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	4,000	4,000
Depreciation - owned assets	18,137	31,500
Surplus/(deficit) on disposal of fixed assets	(1,369)	1,335
Impairment loss	-	733,715
	<u> </u>	<u> </u>

11. TRUSTEES' REMUNERATION AND BENEFITS

Mrs W Parry, who is a trustee of the charity, received remuneration from the charity of £31,208 (2022: £23,504) as an employee as authorised by the Charity Commission.

Trustees' expenses

The trustees of the charity were reimbursed £15 (2022: £81) for travel costs incurred in the year as part of their work for the charity.

12. STAFF COSTS

The average number of employees is as follows:

Description	2023 No.	2022 No.
Fundraising	1	1
Programme delivery	4	7
Unrestricted	4	4
Centre	2	7
	<u> </u>	<u> </u>
Total	11	19
	<u> </u>	<u> </u>

Staff costs before reimbursements from other parties:

	2023 £	2022 £
Gross wages	306,270	449,578
Social security costs	29,166	40,530
	<u> </u>	<u> </u>

There were no employees earning a salary in excess of £60,000 in either year.

Remuneration for key management personnel totalled £79,510 (2022 £104,565).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	74,199	-	74,199
Charitable activities			
Charitable activities	3,601	529,249	532,850
Other fundraising activities	1,324	-	1,324
Investment income	16,492	-	16,492
	<u> </u>	<u> </u>	<u> </u>
Total	95,616	529,249	624,865
	<u> </u>	<u> </u>	<u> </u>

EXPENDITURE ON

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Raising funds			
Other trading activities	9,723	-	9,723
	<u>9,723</u>	<u>-</u>	<u>9,723</u>
Charitable activities			
Charitable activities	1,051,611	401,782	1,453,393
	<u>1,051,611</u>	<u>401,782</u>	<u>1,453,393</u>
Total	<u>1,061,334</u>	<u>401,782</u>	<u>1,463,116</u>
NET INCOME/(EXPENDITURE)	(965,718)	127,467	(838,251)
Transfers between funds	184,135	(184,135)	-
	<u>184,135</u>	<u>(184,135)</u>	<u>-</u>
Net movement in funds	(781,583)	(56,668)	(838,251)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,443,257	58,629	1,501,886
	<u>1,443,257</u>	<u>58,629</u>	<u>1,501,886</u>
TOTAL FUNDS CARRIED FORWARD	<u>661,674</u>	<u>1,961</u>	<u>663,635</u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	1,951,350	90,601	9,960	2,051,911
Additions	-	-	487	487
Disposals	-	(12,656)	-	(12,656)
	<u>-</u>	<u>(12,656)</u>	<u>-</u>	<u>(12,656)</u>
At 31 March 2023	<u>1,951,350</u>	<u>77,945</u>	<u>10,447</u>	<u>2,039,742</u>
DEPRECIATION				
At 1 April 2022	1,385,529	87,258	8,599	1,481,386
Charge for year	14,353	2,365	1,419	18,137
Eliminated on disposal	-	(12,625)	-	(12,625)
	<u>-</u>	<u>(12,625)</u>	<u>-</u>	<u>(12,625)</u>
At 31 March 2023	<u>1,399,882</u>	<u>76,998</u>	<u>10,018</u>	<u>1,486,898</u>
NET BOOK VALUE				
At 31 March 2023	<u>551,468</u>	<u>947</u>	<u>429</u>	<u>552,844</u>
At 31 March 2022	<u>565,821</u>	<u>3,343</u>	<u>1,361</u>	<u>570,525</u>

The Freehold property is jointly owned by the Tim Parry Johnathan Ball Foundation and the NSPCC. The total cost of the land & building is £3,481,830. Included in the total cost of the land & buildings was a gift in kind of £500,000 of the land to the charity.

As stated in the Trustees Report, negotiations are ongoing with regard to the sale of the Peace Centre. An impairment review was performed in the prior year, and the freehold property written down to its recoverable amount, based upon the fair value less costs to sell, which include the costs for the removal of the covenant with Homes England.

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
COST LESS IMPAIRMENT	
At 1 April 2022 and 31 March 2023	5
NET BOOK VALUE	
At 31 March 2023	5
At 31 March 2022	5

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Tim Parry Johnathan Ball Peace Centre Limited:

Nature of business: Fundraising and Room Hire

	%
Class of share:	holding
Ordinary	100

	2023 £	2022 £
Aggregate capital and reserves	5	5
Profit for the year	23,798	7,491

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	6,893	34,050
Amounts owed by group undertakings	8,472	-
Other debtors	-	590
Prepayments and accrued income	15,608	1,827
	30,973	36,467

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	25,564	6,572
Amounts owed to group undertakings	-	509
Social security and other taxes	8,708	8,412
Other creditors	8,800	6,250
Accrued expenses and deferred income	69,290	45,763
	112,362	67,506

Deferred income includes amounts received prior to the year end to be utilised in future projects, and where the terms and conditions had not been entirely satisfied at year end. An analysis of this can be found below:

	2023 £	2022 £
Amounts relating to future projects	33,051	27,744
Total deferred income	33,051	27,744

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

18. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	95,853	485,572	581,425
Designated funds	565,821	(14,353)	551,468
	<u>661,674</u>	<u>471,219</u>	<u>1,132,893</u>
Restricted funds			
Other Projects - Prevention	1,729	(327)	1,402
Survivors Assistance Network	232	(232)	-
Resolve	-	1,925	1,925
	<u>1,961</u>	<u>1,366</u>	<u>3,327</u>
TOTAL FUNDS	<u>663,635</u>	<u>472,585</u>	<u>1,136,220</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	683,302	(197,730)	485,572
Designated funds	-	(14,353)	(14,353)
	<u>683,302</u>	<u>(212,083)</u>	<u>471,219</u>
Restricted funds			
Other Projects - Prevention	101,000	(101,327)	(327)
Survivors Assistance Network	20,836	(21,068)	(232)
Department of Foreign Affairs	31,108	(31,108)	-
Resolve	3,750	(1,825)	1,925
Home Office Victims of Terrorism Unit	125,000	(125,000)	-
	<u>281,694</u>	<u>(280,328)</u>	<u>1,366</u>
TOTAL FUNDS	<u>964,996</u>	<u>(492,411)</u>	<u>472,585</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	114,694	(202,976)	184,135	95,853
Designated funds	1,328,563	(762,742)	-	565,821
	<u>1,443,257</u>	<u>(965,718)</u>	<u>184,135</u>	<u>661,674</u>
Restricted funds				
Other Projects - Prevention	(2,457)	89,170	(84,985)	1,728
Survivors Assistance Network	61,086	39,893	(100,746)	233
Department of Foreign Affairs	-	(1,596)	1,596	-
	<u>58,629</u>	<u>127,467</u>	<u>(184,135)</u>	<u>1,961</u>
TOTAL FUNDS	<u>1,501,886</u>	<u>(838,251)</u>	<u>-</u>	<u>663,635</u>

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,616	(298,592)	(202,976)
Designated funds	-	(762,742)	(762,742)
	<u>95,616</u>	<u>(1,061,334)</u>	<u>(965,718)</u>
Restricted funds			
Other Projects - Prevention	312,098	(222,928)	89,170
Survivors Assistance Network	211,782	(171,889)	39,893
Department of Foreign Affairs	5,369	(6,965)	(1,596)
	<u>529,249</u>	<u>(401,782)</u>	<u>127,467</u>
TOTAL FUNDS	<u><u>624,865</u></u>	<u><u>(1,463,116)</u></u>	<u><u>(838,251)</u></u>

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	114,694	282,596	184,135	581,425
Designated funds	1,328,563	(777,095)	-	551,468
	<u>1,443,257</u>	<u>(494,499)</u>	<u>184,135</u>	<u>1,132,893</u>
Restricted funds				
Other Projects - Prevention	(2,457)	88,843	(84,985)	1,401
Survivors Assistance Network	61,086	39,661	(100,746)	1
Department of Foreign Affairs	-	(1,596)	1,596	-
Resolve	-	1,925	-	1,925
	<u>58,629</u>	<u>128,833</u>	<u>(184,135)</u>	<u>3,327</u>
TOTAL FUNDS	<u><u>1,501,886</u></u>	<u><u>(365,666)</u></u>	<u><u>-</u></u>	<u><u>1,136,220</u></u>

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	778,918	(496,322)	282,596
Designated funds	-	(777,095)	(777,095)
	<u>778,918</u>	<u>(1,273,417)</u>	<u>(494,499)</u>
Restricted funds			
Other Projects - Prevention	413,098	(324,255)	88,843
Survivors Assistance Network	232,618	(192,957)	39,661
Department of Foreign Affairs	36,477	(38,073)	(1,596)
Resolve	3,750	(1,825)	1,925
Home Office Victims of Terrorism Unit	125,000	(125,000)	-
	<u>810,943</u>	<u>(682,110)</u>	<u>128,833</u>
TOTAL FUNDS	<u><u>1,589,861</u></u>	<u><u>(1,955,527)</u></u>	<u><u>(365,666)</u></u>

There were transfers between unrestricted general and restricted funds in the year to match the funds to the funding documents and also to account for resources expended from the general fund in relation to restricted projects.

19. RELATED PARTY DISCLOSURES

The charity holds an investment in a wholly owned subsidiary, The Tim Parry Johnathan Ball Peace Centre Limited. At the balance sheet date within debtors was a balance owed to the charity of £8,472 (2022 balance owed from the charity of £509).

During the year the charity received rental income totalling £12,000 (2022: £9,000) from a company that G T Boldsworth (a trustee) is also a director of.