

REGISTERED COMPANY NUMBER: 03042409 (England and Wales)
REGISTERED CHARITY NUMBER: 1048990

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Tim Parry Johnathan Ball
Foundation Ltd

Michael Donnan & Co Limited
Oaktree Court Business Centre
Mill Lane
Ness
Cheshire
CH64 8TP

**Tim Parry Johnathan Ball
Foundation Ltd**

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for the year ended 31 March 2025**

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**Tim Parry Johnathan Ball
Foundation Ltd**

**Report of the Trustees
for the year ended 31 March 2025**

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 2025. 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.

OBJECTIVES AND ACTIVITIES

Charitable objectives and activities

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

- To promote local, regional and national 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 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.

**Tim Parry Johnathan Ball
Foundation Ltd**

**Report of the Trustees
for the year ended 31 March 2025**

ACHIEVEMENTS 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 two 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.

Prevent focused programmes delivered in 2024-25, include:

- 1) Small Steps for Peace - for Key Stage 2 primary school children, to deliver a workshop to parents and teachers around conflict resolution, followed by classroom sessions for the children.
- 2) Tiny Steps for Peace - for Key Stage 1 primary school children, based on a board game to encourage positive relationships for lower primary aged children and encourage ideas of conflict resolution at an early age.
- 3) We Come in Peace - a programme for Key Stage 2 primary children in smaller groups identified during Small Steps, as needing more support during transition to secondary education.
- 4) One to one support - working in Primary education with some of the most vulnerable young people in order to signpost to other agencies for the most appropriate support.
- 5) Holding Difficult Conversations - teacher training to help 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.
- 6) 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.

Funding

The Foundation has continued to deliver its "Steps" programmes in schools, predominantly in Liverpool and Warrington, funded by The Post Code Lottery, Liverpool City Council, Merseyside Police and L'Oreal. The programme builds resilience in school children and delivers trauma therapy where needed. This year we also included training for Teachers and Parents.

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.

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.

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, meeting this policy has been difficult (see Future Developments below).

**Tim Parry Johnathan Ball
Foundation Ltd**

**Report of the Trustees
for the year ended 31 March 2025**

FINANCIAL REVIEW

Results for the year

The Foundation generated a deficit for the year of £252,627.

The balance sheet value has decreased due to the decrease in cash. Net assets at 31 March 2025 were £635,401. Total funds were made up of £1,866 of restricted funds and £633,535 of unrestricted funds. Unrestricted funds included £602,347 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 £24,674 to the Foundation.

FUTURE DEVELOPMENTS

Throughout 2024 and 2025, the Foundation experienced very challenging trading circumstances and a diminished order book, with no indication that circumstances were going to improve. Based on these adverse circumstances, the Board agreed the CEO's recommendation to cease trading at March 31, 2025. As a result, all employed staff have been informed of their redundancy, with leaving dates based upon a phased wind down.

In the meantime, we continued with private hires from external businesses and public sector bodies, as well as the Home Office's 'VTU' programme until 31 March 2025 and the sale of the Peace Centre is concluded.

Pre-existing contracts such as the 3 years 'Tim Parry Scholarship' programme in conjunction with the Irish Government's Department of Foreign Affairs to work with young people from ROI, NI and GB, face to face and online, has been terminated at the end of the second year of the 3-year programme.

The Home Office contract for £62,500 to cover the costs of the Victims of Terrorism Unit programme from September 2024 to March 2025 ended with no renewal.

The Board had extensive discussions during 2024/25 about the status of the Foundation and solutions going forward. Lengthy discussions with Warrington Borough Council and the NSPCC, have led to an agreement to sell the Peace Centre for £1.34m, less legal / admin fees. The agreement to sell the Peace Centre was concluded on 28 April 2025.

The Board agreed to change the charity's purposes from being a grant seeking organisation to become a grant making organisation, by using its share of the proceeds of the sale of the Peace Centre to help other charitable organisations with compatible aims & purposes.

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.

**Tim Parry Johnathan Ball
Foundation Ltd**

**Report of the Trustees
for the year ended 31 March 2025**

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 guides the execution of the business plan as well as undertaking risk management, with oversight of the operations of the charity and company.

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

Although the Foundation 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, there was no significant upturn in business activity or income. This post was terminated in September 2024.

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 the UK's 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 nonaligned 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.

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

45 South Mossley Hill Road
Liverpool
Merseyside
L19 3PY

**Tim Parry Johnathan Ball
Foundation Ltd**

**Report of the Trustees
for the year ended 31 March 2025**

Trustees

C Parry JP OBE (appointed 1.4.25)
W Parry OBE (resigned 21.1.25)
K A Daly
G D Jenkins (resigned 21.1.25)
G T Boldsworth
N J Baseley
S Frediani
J E C McRedmond
A Smith
A Bacon
J M Littler
P M Tremain (resigned 17.10.24)

Independent Examiner

Michael Donnan & Co Limited
Oaktree Court Business Centre
Mill Lane
Ness
Cheshire
CH64 8TP

Solicitors

Steels Solicitors
17 Bold Street
Warrington
WA1 1DH

Barclays Bank

Golden Square
The Mall
Warrington
WA1 1QE

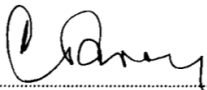
CEO

C Parry resigned from his role as Chief Executive Officer on 31 March 2025 and was appointed as a director and trustee on 1 April 2025.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 23.12.25 and signed on its behalf by:



C Parry JP OBE - Trustee

**Independent Examiner's Report to the Trustees of
Tim Parry Johnathan Ball
Foundation Ltd**

Independent examiner's report to the trustees of Tim Parry Johnathan Ball Foundation Ltd ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, 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 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Michael Donnan

Michael Donnan & Co Limited
Oaktree Court Business Centre
Mill Lane
Ness
Cheshire
CH64 8TP

Date: 24/12/2025

**Tim Parry Johnathan Ball
Foundation Ltd**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	13,227	-	13,227	29,298
Charitable activities	5				
Charitable activities		-	234,603	234,603	231,721
Investment income	4	29,169	-	29,169	43,478
Total		<u>42,396</u>	<u>234,603</u>	<u>276,999</u>	<u>304,497</u>
EXPENDITURE ON					
Raising funds					
Other trading activities	6	7,246	-	7,246	7,602
		<u>7,246</u>	<u>-</u>	<u>7,246</u>	<u>7,602</u>
Charitable activities	7				
Charitable activities		289,115	233,265	522,380	545,087
Total		<u>296,361</u>	<u>233,265</u>	<u>529,626</u>	<u>552,689</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(253,965) 9,714	1,338 (9,714)	(252,627) -	(248,192) -
Net movement in funds		<u>(244,251)</u>	<u>(8,376)</u>	<u>(252,627)</u>	<u>(248,192)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		877,786	10,242	888,028	1,136,220
TOTAL FUNDS CARRIED FORWARD		<u><u>633,535</u></u>	<u><u>1,866</u></u>	<u><u>635,401</u></u>	<u><u>888,028</u></u>

The notes form part of these financial statements

**Tim Parry Johnathan Ball
Foundation Ltd**

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	13	5,104	-	5,104	6,598
Tangible assets	14	603,006	-	603,006	603,246
Investments	15	5	-	5	5
		<hr/>	<hr/>	<hr/>	<hr/>
		608,115	-	608,115	609,849
CURRENT ASSETS					
Debtors	16	7,675	3,620	11,295	37,905
Cash at bank		116,838	279	117,117	397,798
		<hr/>	<hr/>	<hr/>	<hr/>
		124,513	3,899	128,412	435,703
CREDITORS					
Amounts falling due within one year	17	(99,093)	(2,033)	(101,126)	(157,524)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		25,420	1,866	27,286	278,179
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		633,535	1,866	635,401	888,028
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		633,535	1,866	635,401	888,028
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	18				
Unrestricted funds				633,535	877,786
Restricted funds				1,866	10,242
				<hr/>	<hr/>
TOTAL FUNDS				635,401	888,028
				<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Tim Parry Johnathan Ball
Foundation Ltd**

**Balance Sheet - continued
31 March 2025**

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 23/12/25 and were signed on its behalf by:



.....
C Parry JP OBE - Trustee

**Tim Parry Johnathan Ball
Foundation Ltd**

**Cash Flow Statement
for the year ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(308,676)	(243,901)
Interest paid		-	(247)
Net cash used in operating activities		<u>(308,676)</u>	<u>(244,148)</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(7,470)
Purchase of tangible fixed assets		(1,226)	(51,473)
Sale of tangible fixed assets		52	651
Interest received		4,495	5,714
Dividends received		24,674	29,764
Net cash provided by/(used in) investing activities		<u>27,995</u>	<u>(22,814)</u>
Change in cash and cash equivalents in the reporting period		<u>(280,681)</u>	<u>(266,962)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>397,798</u>	<u>664,760</u>
Cash and cash equivalents at the end of the reporting period		<u><u>117,117</u></u>	<u><u>397,798</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 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(252,627)	(248,192)
Adjustments for:		
Depreciation charges	2,141	1,337
Loss/(profit) on disposal of fixed assets	767	(44)
Interest received	(4,495)	(5,714)
Interest paid	-	247
Dividends received	(24,674)	(29,764)
Decrease/(increase) in debtors	26,610	(6,933)
(Decrease)/increase in creditors	(56,398)	45,162
Net cash used in operations	<u>(308,676)</u>	<u>(243,901)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	397,798	(280,681)	117,117
	<u>397,798</u>	<u>(280,681)</u>	<u>117,117</u>
Total	<u>397,798</u>	<u>(280,681)</u>	<u>117,117</u>

The notes form part of these financial statements

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements
for the year ended 31 March 2025**

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 charity reached an agreement to sell the Peace Centre building to Warrington Borough Council. The sale was legally completed on 28 April 2025. 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.

The Trustees have prepared forecast and projections to September 2026, which show that the charity should be able to operate within the level of its cash resources following the proceeds of sale from the Peace Centre. The projections show that the charitable company should have adequate resources to meet its financial obligations for at least 12 months from the date of signing the financial statements. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

a. Key accounting estimates and assumptions

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts assets and liabilities within the next financial year are addressed below

i. Recoverable amount of freehold property

Annually, the charity considers whether fixed assets are impaired, specifically the freehold property. Where an indication of impairment is identified the estimation of the recoverable value requires estimation of the recoverable value of the property. This requires estimation of the future cash flows from the sales of the building. The trustees can foresee no reasonably possible scenario which would see the recoverable amount to be lower than the higher of fair value less costs to sell and value in use.

In the year to 31 March 2023 the carrying value of the freehold property was impaired to its recoverable amount, calculated by reference to the fair value less costs to sell.

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.

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Income

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.

Intangible fixed assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over its estimated useful life of 5 years.

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
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.

Fixed asset investments

Investments held as fixed assets are stated at cost, together with subsequent capital contributions, less any provisions for impairment.

Investments are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable. Impairments are calculated such that the carrying value of the fixed asset investment is the lower of its cost or recoverable amount. Recoverable amount is the higher of its net realisable value and its value in use.

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.

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Fund accounting

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

	2025	2024
	£	£
Donations	13,227	22,319
Donated services and facilities	-	6,979
	<u>13,227</u>	<u>29,298</u>

Donated goods and services represents donations of accountancy and insurance services.

4. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	-	8,000
Shares in group undertakings	24,674	29,764
Deposit account interest	4,495	5,714
	<u>29,169</u>	<u>43,478</u>

All investment income is UK income.

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Grants	Charitable activities	234,603	231,721
		<u>234,603</u>	<u>231,721</u>

Discontinued operations

During the year ended 31 March 2025, the Board decided to close the charity in its current form. The Foundation's main activity of a grant seeking organisation ceased, and the Board intends to adopt a new operating model as a grant-making organisation, funded from its share of the net proceeds from the sale of the Foundation's building.

6. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Purchases	703	517
Bad debts	934	-
Computer costs	5,609	6,838
Interest payable and similar charges	-	247
	<u>7,246</u>	<u>7,602</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	520,053	2,327	522,380
	<u>520,053</u>	<u>2,327</u>	<u>522,380</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	227	2,100	2,327
	<u>227</u>	<u>2,100</u>	<u>2,327</u>

9. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	-	4,000
Depreciation - owned assets	647	464
(Deficit)/surplus on disposal of fixed assets	767	(44)
Development costs amortisation	1,494	872
Independent examiners fee	2,100	-
	<u>2,100</u>	<u>-</u>

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

10. TRUSTEES' REMUNERATION AND BENEFITS

Mrs W Parry, who is a trustee of the charity, received remuneration from the charity of £51,823 (2024: £35,750) as an employee as authorised by the Charity Commission, which includes a redundancy payment of £21,000.

Trustees' expenses

The trustees of the charity were reimbursed £Nil (2024: £Nil) for travel costs incurred in the year as part of their work for the charity.

11. STAFF COSTS

The average number of employees is as follows:

Description	2025 No.	2024 No.
Fundraising	-	1
Programme delivery	4	4
Unrestricted	4	5
	<hr/>	<hr/>
Total	8	10
	<hr/>	<hr/>

Staff costs after reimbursements from the trading subsidiary:

	2025 £	2024 £
Gross wages	345,613	351,547
Social security costs	26,438	31,784
Pension costs	6,052	7,242
	<hr/>	<hr/>

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

During the year, the charity incurred redundancy costs of £60,510 (2024: £nil) relating to a restructuring exercise. This included payments to 10 individuals. No ex gratia payments were made. Remuneration for key management personnel totalled £42,717 (2024: £50,750), which includes a redundancy payment of £3,150.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,298	-	29,298
Charitable activities			
Charitable activities	-	231,721	231,721
Investment income	43,478	-	43,478
	<hr/>	<hr/>	<hr/>
Total	72,776	231,721	304,497
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Raising funds			
Other trading activities	7,602	-	7,602
	<hr/>	<hr/>	<hr/>
	7,602	-	7,602
	<hr/>	<hr/>	<hr/>
Charitable activities			
Charitable activities	306,502	238,585	545,087

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u>314,104</u>	<u>238,585</u>	<u>552,689</u>
Total			
NET INCOME/(EXPENDITURE)	(241,328)	(6,864)	(248,192)
Transfers between funds	<u>(13,779)</u>	<u>13,779</u>	<u>-</u>
Net movement in funds	(255,107)	6,915	(248,192)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,132,893	3,327	1,136,220
	<u>877,786</u>	<u>10,242</u>	<u>888,028</u>
TOTAL FUNDS CARRIED FORWARD			

13. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 April 2024 and 31 March 2025	<u>7,470</u>
AMORTISATION	
At 1 April 2024	872
Charge for year	<u>1,494</u>
At 31 March 2025	<u>2,366</u>
NET BOOK VALUE	
At 31 March 2025	<u>5,104</u>
At 31 March 2024	<u>6,598</u>

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	2,002,229	72,196	11,041	2,085,466
Additions	-	-	1,226	1,226
Disposals	-	-	(11,425)	(11,425)
At 31 March 2025	2,002,229	72,196	842	2,075,267
DEPRECIATION				
At 1 April 2024	1,399,882	72,092	10,246	1,482,220
Charge for year	-	26	621	647
Eliminated on disposal	-	-	(10,606)	(10,606)
At 31 March 2025	1,399,882	72,118	261	1,472,261
NET BOOK VALUE				
At 31 March 2025	602,347	78	581	603,006
At 31 March 2024	602,347	104	795	603,246

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.

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
COST LESS IMPAIRMENT	
At 1 April 2024 and 31 March 2025	5
NET BOOK VALUE	
At 31 March 2025	5
At 31 March 2024	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: %
Ordinary holding 100

	2025 £	2024 £
Aggregate capital and reserves	5	5
Profit(Loss) for the year	24,674	29,764

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	4,726	4,998
Amounts owed by group undertakings	4,456	12,479
Other debtors	163	-
Prepayments and accrued income	1,950	20,428
	<u>11,295</u>	<u>37,905</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	23,167
Social security and other taxes	7,241	9,536
Accrued expenses and deferred income	93,885	124,821
	<u>101,126</u>	<u>157,524</u>

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:

	2025	2024
	£	£
Amounts relating to future projects	-	85,943
Total deferred income	<u>-</u>	<u>85,943</u>

18. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	877,786	(253,965)	9,714	633,535
Restricted funds				
Other Projects - Prevention	8,642	1,338	(8,114)	1,866
Resolve	1,600	-	(1,600)	-
	<u>10,242</u>	<u>1,338</u>	<u>(9,714)</u>	<u>1,866</u>
TOTAL FUNDS	<u>888,028</u>	<u>(252,627)</u>	<u>-</u>	<u>635,401</u>

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,396	(296,361)	(253,965)
Restricted funds			
Other Projects - Prevention	45,957	(44,619)	1,338
Department of Foreign Affairs Reconciliation Fund	12,045	(12,045)	-
Resolve	1,600	(1,600)	-
Home Office Victims of Terrorism Unit	125,001	(125,001)	-
Players of People's Postcode Lottery	50,000	(50,000)	-
	<u>234,603</u>	<u>(233,265)</u>	<u>1,338</u>
TOTAL FUNDS	<u>276,999</u>	<u>(529,626)</u>	<u>(252,627)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	581,425	(241,328)	(64,658)	275,439
Designated funds	551,468	-	50,879	602,347
	<u>1,132,893</u>	<u>(241,328)</u>	<u>(13,779)</u>	<u>877,786</u>
Restricted funds				
Other Projects - Prevention	1,402	(6,714)	13,954	8,642
Resolve	1,925	(150)	(175)	1,600
	<u>3,327</u>	<u>(6,864)</u>	<u>13,779</u>	<u>10,242</u>
TOTAL FUNDS	<u>1,136,220</u>	<u>(248,192)</u>	<u>-</u>	<u>888,028</u>

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

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	72,776	(314,104)	(241,328)
Restricted funds			
Other Projects - Prevention	64,246	(70,960)	(6,714)
Department of Foreign Affairs Reconciliation Fund	40,126	(40,126)	-
Resolve	2,350	(2,500)	(150)
Home Office Victims of Terrorism Unit	124,999	(124,999)	-
	<u>231,721</u>	<u>(238,585)</u>	<u>(6,864)</u>
TOTAL FUNDS	<u>304,497</u>	<u>(552,689)</u>	<u>(248,192)</u>

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	581,425	(495,293)	(54,944)	31,188
Designated funds	551,468	-	50,879	602,347
	<u>1,132,893</u>	<u>(495,293)</u>	<u>(4,065)</u>	<u>633,535</u>
Restricted funds				
Other Projects - Prevention	1,402	(5,376)	5,840	1,866
Resolve	1,925	(150)	(1,775)	-
	<u>3,327</u>	<u>(5,526)</u>	<u>4,065</u>	<u>1,866</u>
TOTAL FUNDS	<u>1,136,220</u>	<u>(500,819)</u>	<u>-</u>	<u>635,401</u>

**Tim Parry Johnathan Ball
Foundation Ltd**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

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	115,172	(610,465)	(495,293)
Restricted funds			
Other Projects - Prevention	110,203	(115,579)	(5,376)
Department of Foreign Affairs Reconciliation Fund	52,171	(52,171)	-
Resolve	3,950	(4,100)	(150)
Home Office Victims of Terrorism Unit	250,000	(250,000)	-
Players of People's Postcode Lottery	50,000	(50,000)	-
	<u>466,324</u>	<u>(471,850)</u>	<u>(5,526)</u>
TOTAL FUNDS	<u>581,496</u>	<u>(1,082,315)</u>	<u>(500,819)</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 £4,457 (2024: £12,479).

During the year the charity received rental income totalling £Nil (2024: £8,000) from a company that G T Boldsworth (a trustee) is also a director of.

20. POST BALANCE SHEET EVENTS

As reported in the Trustees' report, having ceased trading at the 31 March 2025, subsequent to the year end the charity disposed of its interest in the freehold property known as the Peace Centre.

**Tim Parry Johnathan Ball
Foundation Ltd**

**Detailed Statement of Financial Activities
for the year ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,227	22,319
Donated services and facilities	-	6,979
	<hr/> 13,227	<hr/> 29,298
Investment income		
Rents received	-	8,000
Shares in group undertakings	24,674	29,764
Deposit account interest	4,495	5,714
	<hr/> 29,169	<hr/> 43,478
Charitable activities		
Grants	234,603	231,721
	<hr/> 276,999	<hr/> 304,497
Total incoming resources		
	276,999	304,497
EXPENDITURE		
Other trading activities		
Purchases	703	517
Bad debts	934	-
Computer costs	5,609	6,838
Bank interest & charges	-	247
	<hr/> 7,246	<hr/> 7,602
Charitable activities		
Wages	378,103	390,572
Insurance	2,977	2,979
Telephone	8,940	3,798
Postage and stationery	1,276	2,183
Sundries	1,448	4,059
Core costs	60,991	67,691
Travel	10,966	24,319
Residential and catering costs	3,104	1,320
Marketing	3,590	1,500
Resources and venue hire	1,280	2,300
Accountancy	27,224	19,144
External facilitator and other professional fees	17,246	19,071
Training	-	858
Development costs	1,494	872
Fixtures and fittings	26	237
Computer equipment	621	228
Loss on sale of tangible fixed assets	767	(44)
	<hr/> 520,053	<hr/> 541,087

This page does not form part of the statutory financial statements

**Tim Parry Johnathan Ball
Foundation Ltd**

**Detailed Statement of Financial Activities
for the year ended 31 March 2025**

	2025 £	2024 £
Support costs		
Finance		
Bank charges	227	-
Governance costs		
Auditors' remuneration	-	4,000
Independent examiners fee	2,100	-
	<hr/> 2,100	<hr/> 4,000
Total resources expended	<hr/> 529,626	<hr/> 552,689
Net expenditure	<hr/> <hr/> (252,627)	<hr/> <hr/> (248,192)