

Annual Report & Consolidated Financial Statements

For the year ended 31st March 2005

For

**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

3042409



**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

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for the year ended 31st March 2005**

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**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

**Company Information
for the year ended 31st March 2005**

CHAIRMAN:	C Parry OBE
SECRETARY:	J S Gartside OBE
TREASURER:	C Swallow FCA
TRUST DIRECTOR:	C White
REGISTERED OFFICE:	Peace Drive Great Sankey Warrington Cheshire WA5 1HQ
REGISTERED NUMBER:	3042409 (England & Wales)
REGISTERED CHARITY NUMBER:	1048990
AUDITORS:	Bennett Brooks & Co Limited Registered Auditors & Chartered Accountants St George's Court Winnington Avenue Northwich Cheshire CW8 4EE
TRUSTEES:	J S Gartside JP DL OBE L McCadden C Parry OBE M Perez M Sanders D Thompson MBE P Taylor C Swallow C Agar N Taylor W Parry

**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

**Trustee Directors' Report
for the year ended 31st March 2005**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2005.

Legal and Administrative Details

The charity is constituted as a company limited by guarantee (Company Number: 3042409 and Charity Number: 1048990), and it is therefore governed by a Memorandum and Articles of Association.

Charity Objectives

The charity's objectives are to help create a better world for children by giving them a 'passion for peace' and a belief that conflict can be resolved 'through dialogue'. The vision is to be achieved by actively campaigning for an end to violence particularly involving children and young people and creating programmes which will provide practical, meaningful ways for the young people to 'make a difference for peace'.

The purpose-built £2.6million peace centre has residential accommodation along with an IT suite, an arts and crafts room, conference room, sports hall and dining facilities. The peace centre is jointly owned by the Tim Parry Johnathan Ball Trust and the NSPCC who also offer a full range of children's services from the centre. The centre is also a venue for the Warrington Youth Club.

Charity organisation and decision making

The trustee board delegates authority to the director of the trust Clare White, who is responsible for the day to day running of the trust and reports to the board on a six weekly basis.

Activities and review of the year

The Legacy Project

The Legacy Project was established to identify and meet the needs of victims and survivors of the Northern Ireland 'Troubles' who live in England, Scotland and Wales (GB). The project is aimed at those individuals and communities affected by bereavement, injury or trauma that are directly related to the 'Troubles'. In 2002, a 'Needs Analysis' was commissioned to independently and formally investigate the support needs of GB based victims/survivors of the 'Troubles'. The report was launched at a reception at Westminster in November 2003. Based on this report the Trust has been granted an additional three years funding starting in November 2004 from the Northern Ireland Office and is currently implementing a number of these recommendations.

In June 2004 a Best Practice Conference was held at the Centre. This was funded and organised by the NIO in conjunction with the Trust, and was entitled "The Legacy - Reflecting of the Needs of GB Victims & Survivors". The conference attracted a wide range of national and local agencies, and speakers came from the Home Office, MOD and organisations in Northern Ireland. Also at this conference there was an announcement of a further £250,000 over 3 years from the Northern Ireland Office to fund the 2nd phase of the Legacy Project.

We held a storytelling residential in October for 18 participants of the project which allowed them to share their experiences of trauma relating to the conflict. In November we began the second phase of the project, addressing the needs identified in the Needs Analysis, and this started with the appointment of a 2nd full time worker on the project, Dr Sarah Alldred.

In February the project was called to give oral evidence to the Northern Ireland Affairs Select Committee, following its written submission to the Committee's Inquiry 'Reconciliation: Ways of Dealing with Northern Ireland's Past'. This evidence has now been published in the Committee's Interim Report in March 2005.

**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

**Trustee Directors' Report
for the year ended 31st March 2005**

The Tim Parry Scholarship

First introduced in 1996, this hugely successful scholarship offers cultural exchanges for 24 young people and peer educators from the North West of England, Northern Ireland and Republic of Ireland. This intensive course of group work examines prejudice, tolerance and promotes improved Anglo-Irish and Irish-Irish relationships through the encouragement of friendships and mutual understanding.

The 2004/2005 programme began in November 2004 with 24 young people from The Peace Centre, Warrington; Glencree Centre for Reconciliation, Co. Wicklow and The Junction, Derry travelling to Ireland for a four day visit. Participants toured Belfast to learn about the history of the 'Troubles' and the effect they have had on communities there. They then visited the Glencree Centre for Reconciliation where they participated in group workshops and discussions on the causes and consequences of conflict and how conflict can be resolved non-violently. Throughout the exchange the young people participated in discussions and workshops on Rights and Responsibilities and also on Discrimination.

The 2nd part of this programme is planned to take place in Warrington in April 2005.

The Johnathan Ball Tiny Steps for Peace Programme

This is a groundbreaking and innovative pilot project to develop and test resources which celebrate the concept of diversity, through theatre, art and circle time. It is aimed at children aged 6 to 7 years from the areas of Warrington and Oldham (a town in the North West of England which has experienced very serious racial conflict over recent years).

During 2004 The Johnathan Ball Tiny Steps for Peace Programme encountered a few difficulties and, as a result, changed its focus away from Early Years and Family Learning to concentrate on working with primary schools and teachers targeting 6 & 7 year olds. Between April '04' and March '05' a successful project for citizenship was then developed for this age group complete with drama productions, Circle Time Programme and resources. The project was then delivered to 8 schools across Warrington and Oldham with 201 children participating in the pilot. Out of these 201 children, 174 children were interviewed about their attitudes and opinions on issues relating to the project and the results were independently evaluated.

Young Citizens for Peace

This project was introduced in 2003. It targets disadvantaged young people from areas of multiple deprivation who have demonstrated leadership potential within their own communities. Using cultural youth exchanges as a vehicle for personal development, 24 young people and peer educators from the North West of England, Northern Ireland and the Republic of Ireland explore conflict and its impact on individuals and communities and how to successfully manage and control conflict situations non-violently.

The aims of the programme were:

1. To give young people an opportunity to learn about conflict and its consequences on a personal, community and global level.
2. To introduce concepts of rights, responsibilities, discrimination, identity and leadership to young people.
3. To build positive relationships between young people from England, Northern Ireland and the Republic of Ireland.

These project aims were delivered via interactive learning sessions, group work, discussions, debates, learning games and role-play. Each part of the programme was designed to tie into the key aims.

The programme also incorporated informal activity and entertainment sessions to give young people the chance to relate to each other on a social level and thus discover that despite differing backgrounds, they had a lot in common. It was during these sessions that some of the most important learning took place.

**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

**Trustee Directors' Report
for the year ended 31st March 2005**

Full On

The Trust's "Full On" programme, delivers nationally recognised qualifications in citizenship and conflict resolution that are accredited by the Open College Network. Currently 72% of young people on the "Full On" programme achieve a qualification. From April 2004 to March 2005 the Trust worked with 957 young people between the ages of 10 and 19 years.

The aim of The "Full On" programme is unique in the UK and is designed to motivate young people by developing their confidence, self-esteem, social and key skills. This then contributes to ensuring their full social inclusion and wider educational and community participation. A holistic approach is taken to applying peace-building skills to every aspect of a young persons life by encouraging them to connect in a positive way with the world in which they live and learn. Practical ways to break the cycles of violence and aggression are explored as trainers examine areas of conflict e.g. anger management through innovative learning methods, role-play and ICT. The programme focus, of social and moral responsibility together with violence and conflict resolution, was developed in direct response to demand. It is unique and in addition to statutory educational provision.

Young Fathers

Developed by the Trust in collaboration with the education unit at HMYOI Thorn Cross, this project aims to educate young fathers as to their rights and responsibilities to their children. Level 2 accreditation through the Open College Network has been achieved.

A Bit of Fun

An anti-bullying project delivered in June/July each year aimed at 10-11 year old children and any young people from special schools who would benefit from the experience. The aim of the project is to empower children with controlling strategies to manage a bullying situation and get help, to resolve the conflict successfully without an escalation of violence. Participants witness a play and then explore the implications of bullying workshops.

'A Bit of Fun' took place over 10 days from 5th-16th July 2004. It was the fourth Annual "A Bit of Fun" project run by The Tim Parry Johnathan Ball Trust, and attracted the largest number of participants, to date, with over 900 young people taking part. Relationships developed with local schools over the past few years and the growing reputation of the event ensured schools were eager for their young people to become involved. Every morning the anti-bullying play entitled "A Bit of Fun" was performed, after which young people participated in a series of interactive workshops. In addition 8 afternoon sessions were offered to schools, involving team games delivered by a group of specialist international volunteers.

Volunteers

The nature of our work does not allow us to make use of large volumes of volunteers. We do however have a small team of very dedicated volunteers who once again have helped us immensely with our work. During this year one of our volunteers became the internal moderator for the Open College Network accredited programmes. Although this was only a temporary measure, due to a change in the staff team, his support enabled us to continue to delivery these programmes without interruption. The Tiny Steps for Peace Programme has also benefited greatly from the support of several volunteers.

In addition to local volunteers we also engaged the help of The International Voluntary Service who provided us with 8 volunteers from various countries. These volunteers stayed at the Peace Centre for 2 weeks in July 2004. During this time they helped in running our Bit of Fun programme and visited local schools delivering cultural experiences.

**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

**Trustee Directors' Report
for the year ended 31st March 2005**

Plans for Future

USA

The Trust is working towards establishing an affiliate organisation in the USA. A Management team in the USA has been established as has a Project Team in the UK to drive this initiative forward.

Timelines:

April 05 – initial meeting between UK and USA personnel

June / July 05 – UK based orientation with USA personnel

September 05 – Business Plan produced

November 05 – Legally constituted in USA. Fundraising activities begin

February 06 – Programme delivery begins.

Middle East

Through partner identification it is acknowledged that The Trust should be working with young people across the divide in the Middle East. It is likely that the programme would draw heavily from the Anglo Irish work and involve young people from Northern Ireland in sharing experiences.

There is no set timeline but a key aim is to establish this work by March 2006.

International Peace Commission

The IPC is critical not just for our work and development but we believe it can make a fundamental contribution to peace policy development internationally. The IPC will be at the heart of the Trust's future in providing ongoing policy direction advice and monitoring to ensure that programme initiatives make a sustainable and lasting contribution to conflict resolution particularly on an international basis.

The remit of the Commission will include:-

- *Bringing insight and wisdom gained from successful (and unsuccessful) processes of conflict resolution into a shared learning environment where they can be discussed by people with leadership skills who come from a wide range of backgrounds, cultures and nations.*
- *Identification of proven conflict management strategies and recommendation of new policy, practice and developments for adoption by the Trust Board*
- *Influencing and steering research and programme development to achieve the above.*
- *Approval and where appropriate, production of research papers of international significance for publication and dissemination by the Trust.*
- *Guiding and assisting the Trust in the commissioning of specific research programmes.*

IPC members who will bring their different disciplines and experiences to this work, will be key voices in determining the future of this Trust's work in this field and hopefully through our dissemination and awareness work, to a worldwide audience.

The first meeting of the IPC is planned for September 2005.

Fundraising

In line with the 5-year development programme, a fundraising strategy will be devised and drawn up. This strategy will lay down the foundations for the future sustainability of the Trust.

The strategy will be drawn up and implemented by October 2005.

**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

**Trustee Directors' Report
for the year ended 31st March 2005**

Trustees and their interests

The trustees who served during the year were as follows:-

D Betts (resigned November 2004)
J S Gartside
L McCadden
C Parry
M Perez
M Sanders
D Thompson
P Taylor
C Swallow
C Agar
N Taylor
W Parry (appointed January 2005)

No Trustees have any beneficial interest in the shares of the charitable company. The Trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The number of guarantees at 31st March 2005 was 11.

Trustees appointment

Trustees are appointed by invitation and approval by the current trust board. The new members undergo induction training by existing board members.

Risk Statement

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Risks relating to funding have led to the development of a formal budgeting process which allows the Trustees to identify in advance any periods where funding is a concern. This has subsequently focused the efforts of the team to obtain additional funds going forward.

All risks are laid down in a risk register. The identified risks are reviewed regularly and the Trustees are updated at Board meetings of appropriately graded risks.

Statement of director's responsibilities

Company and charity law requires the director, who is also a charity trustee, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The director is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable him to ensure that the financial statements comply with the Companies Act 1985. He is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of financial activities

The charity's financial achievements are disclosed in the attached financial statements.

Dividends

The Memorandum and Articles of Association precludes the payment of any dividend.

**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

**Trustee Directors' Report
for the year ended 31st March 2005**

Reserves policy

The trustees have established a policy whereby unrestricted funds not committed or invested in tangible fixed assets ("free reserves") held by the Charity should equate to 3 months of resources expended. This equates to £50,973 in general funds. At this level the Trustees feel they would be able to continue the current activities in the event of a significant drop in funding.

At present the group free reserves amount to £18,933, which does not reach the target level. The trustees are considering ways in which additional unrestricted general funds can be raised.

Auditors

A resolution will be proposed at the Annual General Meeting that Bennett Brooks & Co. Ltd be re-appointed as the auditors to the charity for the ensuing year.

This report was proposed in accordance with the Charities Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

This report was approved by the directors and trustees.

ON BEHALF OF THE BOARD:

.....*John S. Gartside*.....
J. S. GARTSIDE – SECRETARY

Dated: *13th September 2005*

**The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

**Report of the Independent Auditors to the Members of
The Tim Parry Johnathan Ball Trust
(Limited by Guarantee)**

We have audited the financial statements on pages 9 to 23 which have been prepared under the historical cost convention and the accounting policies set out on page 12.

This report is made solely to the company's members, as a body, in accordance with S.235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As described on page 6 the director of the charitable company, who is also a trustee for the purpose of Charity law is responsible for the preparation of the financial statements.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with Companies Act 1985. We also report to you if, in our opinion, the Report of the Trustees is not consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees remuneration and transactions with the company is not disclosed.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the director in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to contain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the charitable company and the group as at 31st March 2005 and of its net incoming resources and application of resources, including income and expenditure, of the group for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

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

Bennett Brooks & Co Ltd

Dated: *4th November 2005*

Consolidated Statement of Financial Activities
For the year ended 31st March 2005

	Notes	Restricted £	Unrestricted £	2005 £	2004 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income	5	199,164	127,427	326,591	453,933
Activities for generating funds	7	-	52,443	52,443	-
Investment income	8	-	4,605	4,605	2,417
TOTAL INCOMING RESOURCES		199,164	184,475	383,639	456,350
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading : costs of goods and other costs	11a	-	41,686	41,686	-
Investment management		-	-	-	-
Charitable activities	12 & 13	174,799	234,485	409,284	397,326
Governance costs	15	-	50,744	50,744	-
Total resources expended		174,799	326,915	501,714	397,326
Net incoming resources before transfers and taxation		24,365	(142,440)	(118,075)	59,024
UK Corporation tax on profits from Trading activities		-	-	-	-
Transfers between funds		(69,560)	69,560	-	-
Net incoming resources before other gains and losses		(45,195)	(72,880)	(118,075)	59,024
Other recognised gains and losses					
Gains on revaluation of fixed assets for Charity's own use		-	-	-	-
Net movement in funds		(45,195)	(72,880)	(118,075)	59,024
Total funds brought forward		113,778	1,972,177	2,085,955	2,026,931
Total funds carried forward		68,583	1,899,297	1,967,880	2,085,955

Statement of Financial Activities - Charity
For the year ended 31st March 2005

	Notes	Restricted £	Unrestricted £	2005 £	2004 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income	6	199,164	137,427	336,591	453,933
Activities for generating funds		-	-	-	-
Investment income	8	-	4,605	4,605	2,417
TOTAL INCOMING RESOURCES		199,164	142,032	341,196	456,350
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading : costs of goods and other costs	11a	-	-	-	-
Investment management		-	-	-	-
Charitable activities	12 & 14	174,799	233,139	407,938	397,326
Governance costs	15	-	50,744	50,744	-
Total resources expended		174,799	283,883	458,682	397,326
Net incoming resources before transfers and taxation		24,365	(141,851)	(117,486)	59,024
UK Corporation tax on profits from Trading activities		-	-	-	-
Transfers between funds		(69,560)	69,560	-	-
Net incoming resources before other gains and losses		(45,195)	(72,291)	(117,486)	59,024
Other recognised gains and losses					
Gains on revaluation of fixed assets for Charity's own use		-	-	-	-
Net movement in funds		(45,195)	(72,291)	(117,486)	59,024
Total funds brought forward		113,778	1,972,177	2,085,955	2,026,931
Total funds carried forward		68,583	1,899,886	1,968,469	2,085,955

Balance Sheet
As At 31st March 2005

	Note	Group 31 March 2005 £	Group 31 March 2004 £	Charity 31 March 2005 £	Charity 31 March 2004 £
Fixed assets					
Tangible fixed assets	16	1,811,855	1,848,536	1,811,795	1,848,536
Intangible fixed asset	17	(12,425)	-	-	-
Investments	18	80,000	80,000	80,000	80,000
Current assets					
Stock		1,769	-	-	-
Debtors	19	2,331	28,729	2,051	28,729
Cash at bank and in hand		<u>111,614</u>	<u>144,563</u>	<u>99,716</u>	<u>144,563</u>
		115,714	173,292	101,767	173,292
Creditors: amounts falling due within one year	20	<u>27,264</u>	<u>15,873</u>	<u>25,093</u>	<u>15,873</u>
Net current assets		88,450	157,419	76,674	157,419
Net assets		<u>1,967,880</u>	<u>2,085,955</u>	<u>1,968,469</u>	<u>2,085,955</u>
Funds					
Unrestricted funds	21	1,899,297	1,972,177	1,899,886	1,972,177
Restricted funds	22	68,583	113,778	68,583	113,778
Total funds		<u>1,967,880</u>	<u>2,085,955</u>	<u>1,968,469</u>	<u>2,085,955</u>

These accounts are prepared in accordance with the special provisions of part VII of the Companies Act 1985 relating to small entities and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD



C. PARRY - DIRECTOR



C. SWALLOW - DIRECTOR

Approved by the Board on 13th September 2005

Notes to the financial statements
For the year ended 31st March 2005

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charities financial statements.

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), the Companies Act 1985 and follow the recommendations in *Accounting and reporting by charities: Statement of Recommended Practice*, issued in October 2000.

The charitable company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a consolidated or a charity only cashflow statement.

Tangible fixed assets

Fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following annual rates in order to write down the cost or valuation of all tangible fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Buildings	2% on cost
Computer equipment	33% on cost
Tsfp computer equipment	33% on cost
Tsfp equipment	33% on cost
Fixtures and fittings - charity	25% on reducing balance
Fixtures and fittings – subsidiary	15% on reducing balance
Motor vehicles	25% on reducing balance

Goodwill

The subsidiary of Timjon Co. Limited was purchased for nil proceeds on 27th July 2004. The fair value of assets at that date was £13,079. The subsequent negative goodwill on consolidation has been capitalised and is to be written off over a period of twenty years.

Income

- (a) Voluntary income is received by way of donations and gifts and is included full in the Statement of Financial Activities when receivable. The value of the services provided by volunteers has not been included.
- (b) Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (c) Interest is accounted for as received by the charity.
- (d) No permanent endowments have been received in the year.

Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT that cannot be recovered. The costs are allocated either directly as incurred by a project or on a basis consistent with the use of resources.

Investments

Investments held as fixed assets are included at cost, see note 18 for explanation.

Notes to the financial statements
For the year ended 31st March 2005

Funds

- a) Unrestricted funds are donations and other incoming resources receivable or generated from the objects of the charity without further specified purpose and are available as general funds.
- b) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- c) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund.

Value added tax

As the majority of the charity's activities are classified as exempt or non-business activities for the purposes of value added tax. The Tim Parry Johnathan Ball Trust is unable to reclaim all the value added tax that it suffers on its purchases. Expenditure in these financial statements is therefore shown inclusive of value added tax.

Taxation

No provision has been made for corporation tax or deferred tax for the charity as it is a registered charity and is therefore exempt.

Management and administrative expenditure

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

Transfer of funds reallocation

This year a review of restricted funds took place as to where the monies had been allocated to in the past. It was established that some costs relating to prior periods for restricted funds had been misplaced within core costs of unrestricted funds. It has therefore been necessary this year to make amendments.

Foreign bank account translation

Assets and liabilities in foreign currencies are translated at the balance sheet into sterling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating result.

Stock

Stocks are valued at the lower of costs and net realisable value.

2. Net incoming resources before transfers

	2005	2004
The net incoming resources before transfer is stated after charging:	£	£
Auditors' remuneration	6,000	-
Accountants fees payroll	998	-
Depreciation (owned assets)	<u>58,562</u>	<u>60,045</u>

Notes to the financial statements
For the year ended 31st March 2005

3. Staff numbers and costs - Group

Staff costs were as follows:

	2005	2004
	£	£
Wages and salaries	246,027	172,428
Social security costs	23,308	15,741
	<u>269,335</u>	<u>188,169</u>

In 2005 all 11 employees were employed for the full year. In 2004 3 employees were employed for part year only.

The trustees of the charity received no remuneration during the period from the charity. Mrs W Parry, who is a trustee of the charity, received remuneration from the subsidiary of £23,647 and this had been ratified by the other trustees and the Charity Commission. It was for the general administration and fundraising work of the subsidiary and is included within fundraising costs.

No out of pocket expenses were reimbursed to the trustees.

No employees received salaries above £50,000 in the year. The average number of staff, as expressed in full time equivalents, employed by the charity during the year was as follows:

	2005	2004
Community fund	1	-
Legacy funded – NI Victim	-	2
Legacy funded – Northern Ireland office	2	-
Tiny steps for peace	1	1
Lottery funded	-	3
Fundraising	1	-
Unrestricted activities	6	5
	<u>11</u>	<u>11</u>

4. Taxation

No liability, to UK Corporation tax, arose on ordinary activities for the year ended 31st March 2005 nor for the year ended 31st March 2004. The Charity (Registered Charity Number 1048990) is exempt from paying corporation tax. The subsidiary is subject to UK Corporation tax the breakdown of which is in note 10.

Notes to the financial statements
For the year ended 31st March 2005

5. Voluntary Income - Group

	Restricted £	Unrestricted £	2005 Total £	2004 Total £
Donations	-			
Donations	-	83,273	83,273	287,473
Donated services – Auditing fees	-	6,000	6,000	-
Equipment donated	-	-	-	-
Grants				
Priory Foundation	-	-	-	12,746
Warrington Primary Care Trust	-	-	-	23,000
N.I. Victim Liaison Unit	28,199	-	28,199	85,845
Northern Ireland Office	38,592	-	38,592	-
Tiny Steps for Peace	37,242	-	37,242	32,842
Community Fund Income	27,124	-	27,124	2,050
Alternative Curriculum Income	36,624	-	36,624	9,972
Scholarship	20,745	-	20,745	-
Rotary European Funding	10,638	-	10,638	-
W O Street – Designated	-	4,500	4,500	-
Department of Foreign Affairs – Designated	-	20,206	20,206	-
Barclays Bit of Fun – Designated	-	13,448	13,448	-
	<u>199,164</u>	<u>127,427</u>	<u>326,591</u>	<u>453,933</u>

6. Voluntary Income - Charity

	Restricted £	Unrestricted £	2005 Total £	2004 Total £
Donations	-			
Donations	-	93,273	93,273	287,473
Donated services – Auditing fees	-	6,000	6,000	-
Equipment donated	-	-	-	-
Grants				
Priory Foundation	-	-	-	12,746
Warrington Primary Care Trust	-	-	-	23,000
N.I. Victim Liaison Unit	28,199	-	28,199	85,845
Northern Ireland Office	38,592	-	38,592	-
Tiny Steps for Peace	37,242	-	37,242	32,842
Community Fund Income	27,124	-	27,124	2,050
Alternative Curriculum Income	36,624	-	36,624	9,972
Scholarship	20,745	-	20,745	-
Rotary European Funding	10,638	-	10,638	-
W O Street – Designated	-	4,500	4,500	-
Department of Foreign Affairs – Designated	-	20,206	20,206	-
Barclays Bit of Fun – Designated	-	13,448	13,448	-
	<u>199,164</u>	<u>137,427</u>	<u>336,591</u>	<u>453,933</u>

7. Activities for generating funds - Group

	Restricted £	Unrestricted £	2005 Total £	2004 Total £
Fundraising activities	-	43,396	43,396	-
Sales	-	9,047	9,047	-
	<u>-</u>	<u>52,443</u>	<u>52,443</u>	<u>-</u>

Notes to the financial statements
For the year ended 31st March 2005

8. Investment income – Group & Charity

	Restricted	Unrestricted	2005	2004
	£	£	Total	Total
			£	£
Bank interest	-	2,100	2,100	904
Warrington Borough Council interest	-	2,505	2,505	1,513
	<u>-</u>	<u>4,605</u>	<u>4,605</u>	<u>2,417</u>

9. Contribution from trading subsidiary

	2005
	£
Turnover	62,410
Cost of goods sold	(25,937)
Gross profit	36,473
Administration expenses	(28,171)
Operating profit	8,302
Donations	(10,200)
Profit on ordinary activities before taxation	(1,979)
Tax on profits on ordinary activities (see note 9)	-
Retained profit for the year	(1,979)

The consolidated accounts include the results of the charity and its wholly owned subsidiary Timjon Co. Limited acquired in July 2004. All intercompany transactions have been eliminated upon consolidation, including that of the intercompany donation of £10,000 and rent of £2,000.

10. UK Corporation tax on profits from trading activities

a) Analysis of tax charge

	2005
	£
Current tax:	
UK Corporation tax on profits for the year	-

b) Factors affecting tax charge for the year

	2005
	£
(Loss)/Profit on ordinary activities before tax	(1,979)
(Loss)/Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 19%	
Effects of:	
Capital allowances in excess of depreciation	2
Expenditure not allowable for tax purposes	-
Utilisation of tax losses (brought forward)/carried forward	1977
Current tax charge for the period	-

Notes to the financial statements
For the year ended 31st March 2005

11. Costs of generating funds – Group & Charity

a) Fundraising costs; cost of goods sold and other costs - group

	Restricted £	Unrestricted £	2005 Total £	2004 Total £
Fundraising costs	-	18,694	18,694	-
Costs of trading activities	-	22,992	22,992	-
Total	-	41,686	41,686	-

12. Charitable activities – Group & Charity Restricted

	NI Victim Liasion £	Community Fund £	Alternative Curriculum £	Tiny Steps for Peace £	Northern Ireland Office £	Total 2005 £	Total 2004 £
Wages & Salaries	28,576	18,176	15,258	37,337	16,935	116,283	59,314
Travelling Expenses	3,536	89	-	1,006	971	5,602	6,677
Professional Fees	505	-	629	265	105	1,504	31,772
Post & Stationery	1,223	274	159	-	204	1,860	1,638
Advertising,							
Promotion & Marketing	3,541	368	-	53	1,963	5,925	1,303
Centre Core Costs	4,635	7,337	11,092	7,276	4,988	35,328	-
Insurance	80	152	-	386	60	678	-
Sundry Expenses	28	392	10	-	-	430	2,162
Depreciation	-	-	-	3,034	-	3,034	-
Training	594	400	30	113	542	1,679	808
Bank Charges	90	-	-	-	28	118	28
Entertainment	1,823	-	328	-	73	2,224	1,321
Accounts – Payroll	134	-	-	-	-	134	-
	44,765	27,188	27,506	49,470	25,870	174,799	105,023

Notes to the financial statements
For the year ended 31st March 2005

13. Charitable activities – Group Unrestricted

	W O Street	Barclays Designated Fund	Department Foreign Affairs Designated Fund	Unrestricted Undesignated Fund	Total 2005	Total 2004
	£	£	£	£	£	£
Wages & Salaries	1,500	-	4,600	78,561	84,661	128,855
Travelling Expenses	-	-	6,146	5,261	11,407	7,209
Professional Fees	-	-	-	24,586	24,586	1,873
Legal	-	-	-	4,754	4,754	-
Post & Stationery	-	-	-	1,575	1,575	1,872
Advertising, Promotion & Marketing	-	-	-	9,188	9,188	21,571
Centre Core Costs	-	-	-	27,241	27,241	61,647
Insurance	-	-	-	2,177	2,177	2,507
Telephone	-	-	-	1,373	1,373	-
Repairs & Renewals	-	-	-	-	-	-
Sundry Expenses	-	-	-	497	497	29
Scholarships	-	-	-	-	-	-
Depreciation	-	-	-	55,517	55,517	60,045
Equipment Hire	-	-	-	1,411	1,411	48
Training	-	-	-	1,213	1,213	1,523
Bank Interest	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	127
Entertainment	-	-	3,203	5,472	8,675	4,997
Accounts – Payroll	-	-	-	864	864	-
Amortisation negative goodwill	-	-	-	(654)	(654)	-
	<u>1,500</u>	<u>-</u>	<u>13,949</u>	<u>219,036</u>	<u>234,485</u>	<u>292,303</u>

Notes to the financial statements
For the year ended 31st March 2005

14. Charitable activities – Charity unrestricted

	W O Street £	Barclays Designated Fund £	Department Foreign Affairs Designated Fund £	Unrestricted Undesignated Fund £	Total 2005 £	Total 2004 £
Wages & Salaries	1,500	-	4,600	78,561	84,661	128,855
Travelling Expenses	-	-	6,146	5,261	11,407	7,209
Professional Fees	-	-	-	24,586	24,586	1,873
Legal	-	-	-	4,754	4,754	-
Post & Stationery	-	-	-	1,575	1,575	1,872
Advertising, Promotion & Marketing	-	-	-	9,188	9,188	21,571
Centre Core Costs	-	-	-	25,241	25,241	61,647
Insurance	-	-	-	2,177	2,177	2,507
Telephone	-	-	-	1,373	1,373	-
Repairs & Renewals	-	-	-	-	-	-
Sundry Expenses	-	-	-	497	497	29
Scholarships	-	-	-	-	-	-
Depreciation	-	-	-	55,517	55,517	60,045
Equipment Hire	-	-	-	1,411	1,411	48
Training	-	-	-	1,213	1,213	1,523
Bank Interest	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	127
Entertainment	-	-	3,203	5,472	8,675	4,997
Accounts – Payroll	-	-	-	864	864	-
	<u>1,500</u>	<u>-</u>	<u>13,949</u>	<u>217,690</u>	<u>233,139</u>	<u>292,303</u>

15. Governance costs – Group & Charity

	Restricted £	Unrestricted £	Total 2005 £	Total 2004 £
Auditing	-	6000	6000	-
Core Costs	-	44,744	44,744	-
Total	<u>-</u>	<u>50,744</u>	<u>50,744</u>	<u>-</u>

Notes to the financial statements
For the year ended 31st March 2005

16. Fixed assets

(a) Used by the charity - group

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment	TSFP Computer Equipment	Motor Vehicles	TSFP Equipment	Total
	£	£	£	£	£	£	£
Cost							
At 1 st April 2004	1,934,109	127,557	20,806	2,406	8,000	6,690	2,099,568
Additions	9,241	1,488	11,078	-	-	-	21,807
At 31st March 2005	1,943,350	129,045	31,884	2,406	8,000	6,690	2,121,375
Depreciation							
At 1 st April 2004	138,009	87,174	19,246	802	3,500	2,227	250,958
Charge for the year	38,867	10,461	5,077	802	1,125	2,230	58,562
At 31st March 2005	176,876	97,635	24,323	1,604	4,625	4,457	309,520
Net Book Value							
At 31st March 2005	1,766,474	31,410	7,561	802	3,375	2,233	1,811,855
At 31 st March 2004	1,796,100	40,383	1,560	1,604	4,500	4,460	1,848,607

Complete cost of the Freehold Land and Buildings

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

b) Used by Charity

	Freehold Land & Buildings	Fixtures & Fittings	Computer Equipment	TSFP Computer Equipment	Motor Vehicles	TSFP Equipment	Total
	£	£	£	£	£	£	£
Cost							
At 1 st April 2004	1,934,109	127,430	20,806	2,406	8,000	6,690	2,099,441
Additions	9,241	1,488	11,078	-	-	-	21,807
At 31st March 2005	1,943,350	128,918	31,884	2,406	8,000	6,690	2,121,248
Depreciation							
At 1 st April 2004	138,009	87,118	19,246	802	3,500	2,227	250,902
Charge for the year	38,867	10,450	5,077	802	1,125	2,230	58,551
At 31st March 2005	176,876	97,568	24,323	1,604	4,625	4,457	309,453
Net Book Value							
At 31st March 2005	1,766,474	31,350	7,561	802	3,375	2,233	1,811,795
At 31 st March 2004	1,796,100	40,312	1,560	1,604	4,500	4,460	1,848,536

Notes to the financial statements
For the year ended 31st March 2005

17. Intangible assets - Group

	Negative Goodwill £	Total £
Cost		
At 1 st April 2004	-	-
Additions	13,079	13,079
At 31 st March 2005	<u>13,079</u>	<u>13,079</u>
Depreciation		
At 1 st April 2004	-	-
Amortisation for year	654	654
At 31 st March 2005	<u>654</u>	<u>654</u>
Net Book Value		
At 31 st March 2005	12,425	12,425
At 31 st March 2004	<u>-</u>	<u>-</u>

18. Investment – Group and charity

	Warrington Borough Council £
COST:	
At 31 st March 2004	80,000
Additions	-
Disposals	-
At 31 st March 2005	<u>80,000</u>
NET BOOK VALUE	
At 31 st March 2005	<u>80,000</u>
At 31 st March 2004	<u>80,000</u>

This would normally be stated at Market value but for this particular investment there is no available market value. This is a loan to Warrington Borough Council which is at average seven days per cent per annum. Interest is paid half yearly unless the loan has previously been paid. The amount is repayable at seven days notice by either party.

The Charity invested in a 100% subsidiary Timjon Co. Limited in July 2004. The Net Book Value of assets acquired was £13,079 for nil proceeds. Thereby resulting in a negative goodwill on purchase of £13,079 as seen in note 16 which is to be written off over 20 years.

19. Debtors

	Group 2005 £	Group 2004 £	Charity 2005 £	Charity 2004 £
Trade Debtors	280	-	-	-
Other Debtors	2,051	28,729	2,051	28,729
Total	<u>2,331</u>	<u>28,729</u>	<u>2,051</u>	<u>28,729</u>

Notes to the financial statements
For the year ended 31st March 2005

20. Creditors: amounts falling due within one year

	Group 2005 £	Group 2004 £	Charity 2005 £	Charity 2004 £
Trade creditors	223			
Other taxes and social securities	1,859			
Accruals and deferred income	9,989	8,062	9,900	8,062
Other creditors	15,193	7,811	15,193	7,811
Total	27,264	15,873	25,093	15,873

21. Unrestricted funds - group

	1st April 2004 £	Incoming £	Outgoing £	Transfer £	31st March 2005 £
General fund	114,518	146,321	311,466	69,560	18,933
Designated funds	1,857,659	38,154	15,449	-	1,880,364
	1,972,177	184,475	326,915	69,560	1,899,297

22. Restricted funds - group

	1st April 2004 £	Incoming £	Outgoing £	Transfer £	31st March 2005 £
N.I victim liaison unit	33,572	28,199	44,765	(17,006)	-
Community fund	1,454	27,124	27,188	-	1,390
Alternative curriculum fund	4,978	36,624	27,506	(11,110)	2,986
Tiny steps for peace	38,028	37,242	49,470	(17,123)	8,677
Priory foundation	12,746	-	-	(1,321)	11,425
Warrington primary care trust	23,000	-	-	(23,000)	-
Northern Ireland office	-	38,592	25,870	-	12,722
Scholarship		20,745			20,745
Rotary European Funding		10,638			10,638
	113,778	199,164	174,799	(69,560)	68,583

Notes to the financial statements
For the year ended 31st March 2005

23. Analysis of net assets by funds - group

	General Purposes £	Designated Funds £	Restricted Funds £	Total 2005 £	Total 2004 £
Fixed Assets	-	1,876,395	3,035	1,879,430	1,928,536
Net Current Assets	18,933	3,969	65,548	88,450	157,419
Net Assets	<u>18,933</u>	<u>1,880,364</u>	<u>68,583</u>	<u>1,967,880</u>	<u>2,085,955</u>

24. Analysis of net assets by funds - charity

	General Purposes £	Designated Funds £	Restricted Funds £	Total 2005 £	Total 2004 £
Fixed Assets	12,365	1,876,395	3,035	1,891,795	1,928,536
Net Current Assets	7,157	3,969	65,548	76,674	157,419
Net Assets	<u>19,522</u>	<u>1,880,364</u>	<u>68,583</u>	<u>1,968,469</u>	<u>2,085,955</u>