Company registration number: 12903765

Charity registration number: 1202443

Bali Chalk

(A company limited by guarantee)

Unaudited Annual Report and Financial Statements

for the Year Ended 31 December 2025

Bali Chalk
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Bali Chalk
Reference and Administrative Details

Chair	Mr Brian Peter Jennins (until 10/09/2025) Mr Nicholas John Coslett (from 10/09/2025)
Trustees:	Mr Martyn Charles Mogford Mr Paul Eric Cowell Mr Paul David Downer Mr Richard Charles Gardiner Mr Nicholas John Coslett Mr Stuart Phillips Ms Sarah Seery Mr Brian Peter Jennings
Secretary	Lynn Hunter (appointed 10/09/2025)
Charity Registration Number	1202443
Company Registration Number	12903765
	The charity is incorporated in England and Wales.
Registered Office	Landscape House Stoneleigh Park Warwickshire CV8 2LG
Independent Examiner	A C Mole LLP Stafford House Blackbrook Park Avenue Taunton Somerset TA1 2PX

Bali Chalk
Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2025.

Objectives and activities

Objects and aims

To advance education for the public benefit in landscaping and horticulture and related subjects, including the support of technical and vocational training and other educational support needs that may arise to help obtain employment in this field of work through the provision of scholarships and grants.

The Charity's aim is to support education and training in the landscape and horticulture business sector.

Objectives, strategies and activities

£40,184 of income has been derived during the year from donations and from the BALI Chalk Champions initiative; businesses operating in the landscape sector who support the charity's aims by way of an annual financial subscription to the charity.

During 2025, the company issued grants of £32,774 and prizes totalling £4,033. In addition, £23,085 new services were procured to establish, promote and support the Champions Fund Raising scheme. Other expenditure incurred related to company administration costs.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Applications are considered by the Grant Committee, comprising at least three Trustees, by reference to a Grant Making Policy.

Bali Chalk can only fund projects and activities that fall within the objects of the charity. The Trustees are particularly keen to encourage practical hands on and supervisory skill development to address the current skill shortages faced by the Landscape Sector.

The BALI Chalk Grant Making Policy includes a list of Criteria and Policies that the board of trustees will follow in considering and recommending approval of grants issued.

Financial review

During the year income totalled £112,456 (2024: £44,345). Expenditure totalled £65,467 (2024: £34,872) including £32,774 (2024: £27,057) of awards issued. As at 31 December 2025 free reserves of the Charity stood at £143,489 (2024: £96,500).

Policy on reserves

There are no formal restrictions within the Articles of Association but the BALI Chalk trustees intention is to retain a minimum reserves level of £50,000. Current unrestricted reserves stand at £143,489, which exceeds the minimum level of reserves. The Trustees have embarked on a more ambitious strategy to increase grant giving and also are looking to invest in their Marketing and Promotional Strategy over the coming two years.

Plans for future periods

Aims and key objectives for future periods

The BALI Chalk fund plans to continue the work previously undertaken by The Geoffrey Chalk Memorial Award Fund which included:-

- awarding travel sponsorships to young landscapers to learn from their counterparts overseas
- awarding best student prizes at landscape & horticultural colleges
- facilitating the development of industry training aids

Bali Chalk will continue to support such activities but will be focussed mainly on supporting the initiative managed by the British Association of Landscape Industries (BALI) called "Go Landscape". This is an education, skills and careers initiative, designed to inform and inspire new recruits and combat industry issues, including a severe skills shortage. Grants will help fund the cost of providing relevant literature and publications and cost of training "industry ambassadors" who will volunteer their time to visit schools as part of career programs and to inspire students to consider landscaping as an exciting career alternative.

A specific project has established and developed an effective enrichment programme, by way of grants to Landscape Colleges, designed to ensure that graduates enter the workforce with the necessary skills, knowledge and certification the industry requires, making them highly employable, work ready individuals. Enrichment programme grants of over £25,000 will be made in 2026.

Structure, governance and management

Nature of governing document

BALI Chalk was formed in September 2020 as a private limited company by guarantee without share capital and is therefore governed by a Memorandum and Articles of Association. The Company is also a registered charity, (number 1202443).

The charity was formed to continue the work of The Geoffrey Chalk Memorial Award Fund which is a registered charity, 326554, formed in 1975 with a legacy from the widow of Geoffrey Chalk, owner of Gavin Jones Ltd and founder member of the British Association of Landscape Industries (BALI).

Trustees are former office holders of the British Association of Landscape Industries and others with detailed knowledge and experience of the sector who wish to assist students with a wide range of educational needs and, particularly, to support technical and vocational training and other educational support needs that may arise.

Recruitment and appointment of trustees
Trustees of BALI Chalk will offer themselves for re-election every three years.

Re-election of existing trustees or the election of new trustees will be based on merit with the aim of maintaining a mix of experienced landscape and horticultural managers as well as individuals with experience in the landbased industry educational sector.

Statement of trustees' responsibilities
The trustees (who are also the directors of Bali Chalk for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

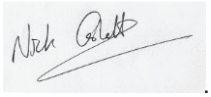
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 21/09/2026 and signed on its behalf by:



.....
Mr Nicholas John Coslett
Chair and trustee

Bali Chalk
Independent Examiner's Report to the trustees of Bali Chalk ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025, which are set out on pages 6 to 14.

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

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 Bali Chalk as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting 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.

Sarah Twist

Sarah Twist FCA DChA
A C Mole LLP
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 21st September 2026

Bali Chalk
Statement of Financial Activities for the Year Ended 31 December 2025
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Total 2025 £
Income			
Donations and legacies	3	111,042	111,042
Investment income	4	1,414	1,414
Total income		112,456	112,456
Expenditure			
Charitable activities	5	(65,467)	(65,467)
Total expenditure		(65,467)	(65,467)
Net income		46,989	46,989
Net movement in funds		46,989	46,989
Reconciliation of funds			
Total funds brought forward		96,500	96,500
Total funds carried forward	10	143,489	143,489

	Note	Unrestricted funds £	Total 2024 £ (As restated)
Income			
Donations and legacies	3	43,272	43,272
Investment income	4	1,073	1,073
Total income		44,345	44,345
Expenditure			
Charitable activities	5	(34,872)	(34,872)
Total expenditure		(34,872)	(34,872)
Net income		9,473	9,473
Net movement in funds		9,473	9,473
Reconciliation of funds			
Total funds brought forward		87,027	87,027
Total funds carried forward	10	96,500	96,500

The notes on pages 8 to 14 form an integral part of these financial statements.

Bali Chalk
(Registration number: 12903765)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £ (As restated)
Current assets			
Cash at bank and in hand		177,839	122,105
Creditors: Amounts falling due within one year	9	(34,350)	(25,605)
Net assets		143,489	96,500
Unrestricted funds		143,489	96,500
Total funds		143,489	96,500

For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 21/09/2026 ..... and signed on their behalf by:



.....
Mr Nicholas John Coslett
Chair and trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Landscape House
Stoneleigh Park
Warwickshire
CV8 2LG

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation and statement of compliance

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bali Chalk meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

2 Accounting policies (continued)

Donations and legacies
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Grants payable
Grants payable are included as expenditure in the year in which they are approved by the trustees and has been communicated to the grant recipient.

Irrecoverable VAT
Irrecoverable VAT is charged against the category expenditure for which it was incurred.

Taxation
The charity is a registered charity and is, therefore, exempt from liability to taxation on it's income and capital gains, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Critical accounting judgements and estimation uncertainty

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

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.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Prior period adjustment

Where an error or omission is identified in respect of comparative figures this is adjusted in the preceding period.

3 Income from donations and legacies

	Unrestricted funds £	Total funds £
Donations	111,042	111,042
Total for 2025	111,042	111,042
Donations	43,272	43,272
Total for 2024	43,272	43,272

4 Investment income

	Unrestricted funds £	Total funds £
Interest received	1,414	1,414
Total for 2025	1,414	1,414
Interest received	1,073	1,073
Total for 2024	1,073	1,073

5 Expenditure on charitable activities

	Unrestricted funds £	Total funds £
Grants paid	32,774	32,774
Awards	4,033	4,033
Website	2,539	2,539
Bank charges	337	337
Data protection fee	47	47
General expenses	213	213
PR social media	6,760	6,760
Sales promotion	10,554	10,554
Marketing	5,771	5,771
Governance costs	2,439	2,439
Total for 2025	65,467	65,467
Grants paid	27,057	27,057
Awards	3,654	3,654
Website	2,197	2,197
Bank charges	231	231
Data protection fee	35	35
General expenses	-	-
PR social media	-	-
Sales promotion	-	-
Marketing	-	-
Governance costs	1,698	1,698
Total for 2024 (As restated)	34,872	34,872

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. (2024: None)

During the year no trustees (2024: 1) have received any reimbursed expenses incurred on behalf of the charity totalling £Nil (2024: £72).

7 Independent examiner's remuneration

	2025 £	2024 £
Independent examination	1,689	1,698
	1,689	1,698

8 Taxation

The charity is a registered charity and is, therefore, exempt from taxation on it's income and gains, to the extent that such income or gains are applied exclusively to charitable purposes.

9 Creditors: amounts falling due within one year

	2025 £	2024 £ (As restated)
Grants payable	30,308	24,057
Accruals	4,041	1,548
	34,349	25,605

10 Funds

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General	96,500	112,456	(65,467)	143,489

As restated	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General	87,027	44,345	(34,872)	96,500

11 Analysis of net assets between funds

	Unrestricted funds £	Total funds at 31 December 2025 £
Current assets	177,839	177,839
Current liabilities	(34,350)	(34,350)
Total net assets	143,489	143,489

	Unrestricted funds £	Total funds at 31 December 2024 £ (As restated)
Current assets	122,105	122,105
Current liabilities	(25,605)	(25,605)
Total net assets	96,500	96,500

12 Related party transactions

During the year £70,858 (2024: £Nil) of donations were received from The Geoffrey Chalk Memorial Award Fund (Charity no. 326554) on closure of that Charity. The Geoffrey Chalk Memorial Award Fund is considered a related party as five of its trustees were also trustees of the charity during the year. The donation was received without conditions attached and no amounts were outstanding at the year end.

13 Prior period adjustment

Grants payable
During the year, it was identified that grant commitments approved and notified to beneficiaries before the previous year end had not been fully recognised in the financial statements in accordance with the requirements of the Charities SORP (FRS 102). As a result, expenditure and creditors were understated in the prior year.

The comparative figures have therefore been restated to recognise the outstanding grant commitments. The adjustment has increased grant expenditure and creditors in the comparative figures by £24,057.

The impact of this adjustment is a reduction to net assets of £24,057 as at 31 December 2024.