

TURNING THE TIDE, UK

England & Wales · Charity number 1122935

Details

Status	Registered
Legal form	Charitable company
Company number	06357631
Registered	2008-02-22
Register	View on the Charity Commission register

Contact

Address	St. Matthias Church 360c Ditchling Road Brighton BN1 6JG
Phone	07768934974
Email	jon@turning-the-tide.com
Website	www.turning-the-tide.com

Activities

Objects: 1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF BRIGHTON AND HOVE, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;2 TO FURTHER CHRISTIAN EDUCATION IN SUCH PARTS OF BRIGHTON AND HOVE, THE UNITED KINGDOM AND THE WORLD INCLUDING BUT NOT BY WAY OF LIMITATION LIFE-SKILLS TRAINING AD THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;3 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF BRIGHTON AND HOVE, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: Turning the Tide is a charity run by Christians who long for a turning of the tide for good in people's lives, especially those of the young. We recognise the importance of children and family in society, together with the need and the potential for different generations to bless each other. Whilst many in our various Teams are Christians, we reach out to all, those of any faith and of no faith.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People

Geography

- **Area of benefit:** BRIGHTON AND HOVE
- Brighton And Hove
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£42,620	£36,839	-	-
2024-08-31	£35,100	£39,863	-	-
2023-08-31	£34,783	£33,788	-	-
2022-08-31	£33,693	£37,055	-	-
2021-08-31	£28,032	£26,324	-	-

Trustees

Name	Role	Appointed
JON BEBB	Chair	
CLIVE ANTHONY STOKER ACIB		
James Christopher Groves		2015-12-02
Jennifer Michaela Thomasoo		2024-06-27
Paul Patrick Thomasoo		2024-06-27
Rebecca Jane Bebb		2016-09-01

TURNING THE TIDE, UK

England & Wales - Charity number 1122935

Accounts

Turning the Tide, UK

TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st AUGUST 2025

Company No. 6357631
Charity No. 1122935

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2025

CHARITY INFORMATION

Turning the Tide, UK is a company limited by guarantee which was incorporated on 31st August 2007.

DIRECTORS / TRUSTEES

E J Bebb	Appointed 31st August 2007
R J Bebb	Reappointed 1st September 2016
J C Groves	Appointed 2nd December 2015
C A Stoker	Appointed 31st August 2007
P P Thomasoo	Appointed 27th June 2024
J M Thomasoo	Appointed 27th June 2024

CHARITY NUMBER

1122935

CHARITY ADDRESS

36 Colbourne Road
Hove
East Sussex
BN3 1TB

BANKERS

Lloyds Bank
Hove Town Hall Branch
74 - 78 Church Road
Hove
East Sussex
BN3 2EE

Appointment of new Trustees - Policy

Trustees are appointed in line with the rules contained in the Memorandum and Articles of Association of the company and they must be in full agreement with the aims and objectives of the charity. Due regard is taken of any experience gained with other charities and any specialist skills that may enhance the contribution to the charity.

A DBS check is mandatory and all Trustees must sign a declaration which includes a conflict of interest clause.

Induction of new Trustees - Policy

New Trustees are supplied with the charity's Induction Pack and referred to the information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work. Latest accounts and statutory information are provided and whatever time the new appointee requires with other Trustees or senior managers is made available.

Trustees are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2025

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TRUSTEES' REPORT FOR THE YEAR ENDED 31st AUGUST 2025

The Trustees who are also Directors of the charitable company for the purposes of the Companies Act present their report together with the financial statements for the above year.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 1993 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

OBJECTS AND POLICIES

The charitable company is a non-governmental, non-political organisation which was formed on 31st August 2007.

The Articles of Association of the company define the objectives as being:

- to advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of Brighton and Hove, the United Kingdom and the world, as the Trustees from time to time may think fit;
- to further Christian education in such parts of Brighton and Hove, the United Kingdom and the world including but not by way of limitation life-skills training, as the Trustees may from time to time think fit;
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Brighton and Hove, the United Kingdom and the world, as the Trustees from time may think fit;
- to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

The Accounting policies adopted in furtherance of these objects are set out in note 1 to the accounts and there has been no change in these during the year.

ORGANISATIONAL STRUCTURE

The charitable company is based in Brighton and Hove and works mainly in that catchment area and in West Sussex.

The charity is governed by the Directors / Trustees, supported by the Company Secretary. It's workers currently comprise two paid employees and 12-15 volunteers.

The charity works in partnership with local churches, organisations and individuals, and has received referrals of families to it's care from a variety of organisations and agencies.

DIRECTORS / TRUSTEES

The Trustees in office during the year and at the date of this report are detailed on page 1, and are Trustees for the purposes of Charity legislation.

MAIN ACTIVITIES AND AIMS

The main activity of the charity during the year has been the continuation and development of it's main project, 'TREASURE'.

General

The charity aims to help families, children and young people, in particular through its TREASURE project, in the following ways:

- By showing them all genuine care, esteem and acceptance regardless of their background, beliefs or behaviour;
- By the provision of appropriate, age-specific, edifying and fun activities in residential events, schools, clubs and other venues and contexts.

The specific outcomes sought include encouraging everyone and teaching them that they are much loved.

TRUSTEES' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2025**

MAIN ACTIVITIES AND AIMS (Continued)

The advancement of the Christian faith

The charity and its workers seek to live out their faith consistently through their actions, words and activities.

The furtherance of Christian education

The charity aims to demonstrate the Christian faith and encourages people, especially the young, to live a lifestyle aligned with the Christian values they are being shown.

Further information

A fuller description of how the charity seeks to serve families and the young especially, how it operates and the projects it undertakes is available on its website at www.turning-the-tide.com.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Within its activities the charity arranges residential events ('TREASURE Weekends Away') aimed at helping and encouraging families with school-aged children, as well as providing pastoral support to those families between the events. Most of the parents are single mothers and some are referred to the charity by other agencies.

Issues represented in the families supported include special educational needs (such as autism and ADHD), racial discrimination, mental health challenges and histories of domestic violence.

These circumstances have impacted parents and children negatively; the team seek to encourage all the individuals, which very often results in a stronger sense of identity, increased self-esteem and greater confidence.

Written feedback from the families is consistently very positive; the respite provided by the events and the support given by the charity have been described as invaluable.

Families are asked to contribute towards the costs of the residential events, including the accommodation and the catering, on a 'pay what you can afford' basis. Fundraising activities are carried out by the charity to cover the shortfall and financial support is thus given to each family as required. The events are publicised locally and online and any family with at least one primary school-aged child would be welcome to come to enjoy a fully catered break in a beautiful setting.

During our TREASURE events, whilst we do not seek to promote religion or a specific church, short, accessible and age-appropriate meetings are held in which there is Christian input. There is an identifiable benefit to the families from being shown Biblical values and also in giving the opportunity for members of the public to be involved and helped in 'divine worship'. Families coming to our events all benefit and their individual networks are also widened, strengthened and encouraged.

This benefits the wider society; the reduction in social isolation, leading to improved cohesion within society, are good examples of the public benefit derived.

It is widely recognised that all the activities the charity provides and participation in them by families, children and young people, bring these significant benefits to society. It isn't always possible to quantify these benefits but, nevertheless, the benefits can be 'recognised, identified, defined and / or described'.

MAIN ACHIEVEMENTS OF THE CHARITY DURING THE YEAR

The charity has been successful in delivering both the TREASURE weekends away planned for the year. Each event has been full and the families helped have all provided very positive feedback.

These events and the pastoral care delivered by the charity's staff and volunteers have significantly helped and encouraged all the single parents and their children.

These achievements have also benefitted the wider society as a whole, for example by improving mental health, by reducing the isolation felt by all of the beneficiaries and by increasing their sense of inclusion in society.

The Trustees believe the charity has continued to meet most of the objectives that have been set.

TRUSTEES' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2025**

FINANCIAL RESULTS

There was an unrestricted surplus of £5,113 for the year which has been carried forward.

FINANCIAL REVIEW

The total income for the year of £42,620 was significantly up on the previous year (£35,100) and the highest ever for the charity; the total expenditure was £36,839 (previous year £39,863).

The net incoming resources totalled £5,781 which resulted in a positive year end balance on the balance sheet of £2,507.

The Trustees consider the charity's financial position at 31st August 2025 to be satisfactory.

RESERVES POLICY

Taking into account the charity's actual risk profile, funding patterns and operational needs, the Trustees believe that it would be desirable to have Unrestricted reserves equivalent to at least three months' expenditure, to be sure of being able to sustain the ministries it provides.

Being a very small charity, with one major project, the cash flows are relatively easy to manage. It's largest item of expenditure is the venue hire for the TREASURE Weekends Away that it arranges and the payment terms on the invoices for this are 'within seven days'.

The charity has never had any significant cash flow difficulties and always been able to settle all its debts. At times the payment of salaries has had to be delayed but the two employees, who are also Trustees and the founders of the charity, have been in a position to accept this late payment, as part of their commitment to the charity and it's work.

This policy is reviewed regularly and all efforts are made to sustain Unrestricted reserves. Funds are utilised as they become available however and the total Reserves of the charity at 31st August 2025 were £2,507. Since this date, the charity has received a significant legacy that has been added to it's Unrestricted reserves.

FUTURE ACTIVITIES AND POTENTIAL FINANCIAL IMPACT

The charity's activities have been continued for over 20 years, including the TREASURE project since 2012, as a faith mission. This longevity, which includes the successful navigation of the Covid pandemic, gives confidence for the future.

VOLUNTARY HELP AND GIFTS IN KIND

The Trustees are very grateful for the generous giving of the charity's supporters both in terms of finances and of time given voluntarily. The charitable company would not function without the contributions of its supporters and volunteers.

INVESTMENT POLICY

The Trustees have power to make investments as they see fit. All funds are used / allocated as they become available however, so that to date there have been minimal opportunities for investment.

TRUSTEES' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2025**

RISK MANAGEMENT

The Trustees are confident that risks are kept to a minimum through strict financial control with regular and annual reviews. They consider that the main risk to the company would be a reduction in the number of supporters / funders or in their ability or desire to give. Whilst there are from time to time cash flow shortages, the charity's main project, TREASURE, has always been attractive both to donors and fund making charities (many of whom become repeat funders) and hence the charity's operations are consistently fundable. This risk is managed through regular reviews of funding opportunities and giving trends, together with active development and communication of the growing vision of the charity, including through funding applications. To date support and income have continued to grow and the Trustees are confident that this trend will continue.

STATEMENT OF THE RESPONSIBILITIES

The Trustees (who are also the Directors of Turning the Tide, UK 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 estimates that are reasonable and prudent;;
- state whether applicable accounting standards, comprising FRS 102 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 keeping proper accounting records that can 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.

Small companies provision statement

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

This annual report was approved by the Trustees of the charity and signed on its behalf:

On: _____

By: _____

Print name: **C A Stoker**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

I report to the charity Trustees on my examination of the accounts of Turning the Tide, UK for the year ended 31st August 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's Trustees of Turning the Tide, UK (who are also the Directors of the company 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 Turning the Tide, UK are not required to be audited for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in respect of Turning the Tide, UK as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- 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.

Signed : Zita Derbak

Date : 27/11/2025

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st AUGUST 2025

		2025		2024
	Note	Desig- nated fund	Unres- tricted funds	Total
		£	£	£
Incoming resources				
Donations and grants	3	-	33,506	33,506
<i>From activities to further the charity's objects</i>				
TREASURE events	4	9,075	-	9,075
<i>From activities to generate funds</i>				
Investment income		-	39	39
Total incoming resources		<u>9,075</u>	<u>33,545</u>	<u>42,620</u>
Resources expended				
<i>To further the charity's objects</i>				
Operating costs	5	8,407	27,694	36,101
Governance	6	-	738	738
Total resources expended		<u>8,407</u>	<u>28,432</u>	<u>36,839</u>
Net incoming / (outgoing) resources before transfers		668	5,113	5,781
Transfers between funds		-	-	-
Net incoming / (outgoing) resources after transfers		<u>668</u>	<u>5,113</u>	<u>5,781</u>
Balances brought forward		1,507	-4,781	-3,274
Balances carried forward		<u>2,175</u>	<u>332</u>	<u>-3,274</u>

There were no recognised gains or losses for the year other than those included in the above Statement of Financial Activities.

The notes on pages 10 to 12 form part of these financial statements.

BALANCE SHEET AS AT 31st AUGUST 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8		-		-
Current assets					
Stocks		-		-	
Debtors	9	1,801		1,199	
Cash at bank and in hand		2,226		631	
		<u>4,027</u>		<u>1,830</u>	
Creditors: Amounts falling due within one year	10	<u>1,520</u>		<u>5,104</u>	
Net current assets / (liabilities)			2,507		-3,274
			<u>2,507</u>		<u>-3,274</u>
Creditors: Amounts falling due after more than one year			-		-
Net assets / (liabilities)			<u>2,507</u>		<u>-3,274</u>
Financed by:					
Restricted funds	11		-		-
Designated fund - TREASURE events	11		2,175		1,507
Unrestricted funds - General Fund	11		332		-4,781
Total reserves			<u>2,507</u>		<u>-3,274</u>

The notes on pages 10 to 12 form part of these financial statements.

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

Trustees' 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 Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 13 were approved by the Trustees and authorised for issue:

On:

By:

Print name:

E J Bebb

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2025

1. Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

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.

a. Statement of Compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

b. Basis of preparation

Turning the Tide, UK meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

c. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable, together with any tax recoverable thereon.

The value of services provided by volunteers has not been allowed for.

d. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

e. All other incoming resources are included when receivable.

f. Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

g. The company's policy is to provide for depreciation to write off the cost of fixed assets over their expected useful lives.

However the company has no fixed assets at this time.

h. The company is limited by guarantee and therefore has no share capital.

i. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

j. Designated funds are unrestricted funds earmarked by the Trustees; the only Designated fund in these accounts relates to TREASURE events arranged by the charitable company.

k. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which fully meets the criteria is charged to the relevant fund.

NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31st AUGUST 2025

3. Donations and similar incoming resources

	2025			2024
	Designated	Unrestricted	Total	Total
	£	£	£	£
Donations from supporters	-	7,897	7,897	5,599
Grants from trusts	-	25,609	25,609	18,500
Legacy	-	-	-	1,014
	<u>-</u>	<u>33,506</u>	<u>33,506</u>	<u>25,113</u>

4. Income from activities in furtherance of the charity's objectives

	2025			2024
	Designated	Unrestricted	Total	Total
	£	£	£	£
Residential TREASURE events	9,075	-	9,075	9,967
	<u>9,075</u>	<u>-</u>	<u>9,075</u>	<u>9,967</u>

5. Cost of activities in furtherance of the charity's objectives

	2025			2024
	Designated	Unrestricted	Total	Total
	£	£	£	£
Costs of TREASURE events, excluding Staff costs allocation	6,007	-	6,007	7,228
Staff costs	2,400	24,402	26,802	28,195
Premises costs	-	343	343	301
Travel	-	505	505	544
Courses, conferences and meetings	-	548	548	486
Postage, stationery and office supplies	-	140	140	869
Subscriptions	-	513	513	497
Insurance and miscellaneous costs	-	784	784	738
Donations	-	459	459	411
	<u>8,407</u>	<u>27,694</u>	<u>36,101</u>	<u>39,269</u>

Staff costs - please see Notes 7 and 10 for further details. £1,200 was contributed to each salary, in total £2,400, from the Designated TREASURE fund.

6. Governance costs

	2025			2024
	Designated	Unrestricted	Total	Total
	£	£	£	£
Accountancy	-	738	738	594

7. Trustees and related parties

The following Trustees received salary payments during the year as follows:

- E J Bebb	£18,212
- R J Bebb	£8,590

These totals represent fair value for services provided to the company.

In addition E J Bebb received re-imbursement of expenses incurred totalling £1,231.

Donations from The Rosaz Charity totalling £10,000 were received in the year; C A Stoker is a trustee of both charities. Donations from Robertson Hall Trust totalling £4,000 were received in the year; J C Groves is a trustee of both charities.

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31st AUGUST 2025

8. Fixed assets

The company had no fixed assets during the year.

9. Debtors

	<u>2025</u> £	<u>2024</u> £
Tax recoverable	451	299
Prepaid deposits on events	1,350	900
	<u>1,801</u>	<u>1,199</u>

10. Creditors: Amounts falling due within one year

	<u>2025</u> £	<u>2024</u> £
Other creditors	244	110
Accruals	1,276	4,994
	<u>1,520</u>	<u>5,104</u>

11. Funds analysis and movement of funds

	2024 Brought Forward £	Income £	Expenses £	Transfers £	2025 Carried Forward £
Restricted funds	-	-	-	-	-
Designated fund					
TREASURE events	1,507	9,075	8,407	-	2,175
Unrestricted funds					
General fund	-4,781	33,545	28,432	-	332
Total funds	<u>-3,274</u>	<u>42,620</u>	<u>36,839</u>	<u>-</u>	<u>2,507</u>

12. Capital commitments

There were no capital commitments at the year end.

13. Post balance sheet events

There are no significant events to report.

14. Controlling party

The company is controlled by the Trustees.

TURNING THE TIDE, UK

England & Wales - Charity number 1122935

Accounts

Turning the Tide, UK

DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st AUGUST 2024

Company No. 6357631
Charity No. 1122935

DIRECTORS' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

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E J Bebb	Appointed 31st August 2007
R J Bebb	Reappointed 1st September 2016
J C Groves	Appointed 2nd December 2015
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P P Thomasoo	Appointed 27th June 2024
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CHARITY NUMBER

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BN3 1TB

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Appointment of new Directors - Policy

Directors are appointed in line with the rules contained in the Memorandum and Articles of Association of the company and they must be in full agreement with the aims and objectives of the charity. Due regard is taken of any experience gained with other charities and any specialist skills that may enhance the contribution to the charity.

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Directors are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st AUGUST 2024

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- to advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of Brighton and Hove, the United Kingdom and the world, as the Trustees from time to time may think fit;
- to further Christian education in such parts of Brighton and Hove, the United Kingdom and the world including but not by way of limitation life-skills training, as the Trustees may from time to time think fit;
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Brighton and Hove, the United Kingdom and the world, as the Trustees from time may think fit;
- to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

The Accounting policies adopted in furtherance of these objects are set out in note 1 to the accounts and there has been no change in these during the year.

ORGANISATIONAL STRUCTURE

The charitable company is based in Brighton and Hove and works mainly in that catchment area and in West Sussex.

The charity is governed by the Directors / Trustees, supported by the company secretary. It's workers currently comprise two paid employees and 12-15 volunteers.

The charity works in partnership with local churches, organisations and individuals, and has received referrals of families to it's care from a variety of organisations and agencies.

DIRECTORS / TRUSTEES

The Directors in office during the year and at the date of this report are detailed on page 1, and are Trustees for the purposes of Charity legislation.

MAIN ACTIVITIES AND AIMS

The main activity of the charity during the year has been the continuation and development of it's main project, 'TREASURE'.

General

The charity aims to help families, children and young people, in particular through its TREASURE project, in the following ways:

- By showing them all genuine care, esteem and acceptance regardless of their background, beliefs or behaviour;
- By the provision of appropriate, age-specific, edifying and fun activities in residential events, schools, clubs and other venues and contexts.

The specific outcomes sought include encouraging everyone and teaching them that they are much loved.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2024**

MAIN ACTIVITIES AND AIMS (Continued)

The advancement of the Christian faith

The charity and its workers seek to live out their faith consistently through their actions, words and activities.

The furtherance of Christian education

The charity aims to demonstrate the Christian faith and encourages people, especially the young, to live a lifestyle aligned with the Christian values they are being shown.

Further information

A fuller description of how the charity seeks to serve families and the young especially, how it operates and the projects it undertakes is available on its website at www.turning-the-tide.com.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Within its activities the charity arranges residential events ('TREASURE Weekends Away') aimed at helping and encouraging families with school-aged children, as well as providing pastoral support to those families between the events. Most of the parents are single mothers and some are referred to the charity by other agencies.

Issues represented in the families supported include special educational needs (such as autism and ADHD), racial discrimination, mental health challenges and histories of domestic violence.

These circumstances have impacted parents and children negatively; the team seek to encourage all the individuals, which very often results in a stronger sense of identity, increased self-esteem and greater confidence.

Written feedback from the families is consistently very positive; the respite provided by the events and the support given by the charity have been described as invaluable.

Families are asked to contribute towards the costs of the residential events, including the accommodation and the catering, on a 'pay what you can afford' basis. Fundraising activities are carried out by the charity to cover the shortfall and financial support is thus given to each family as required. The events are publicised locally and online and any family with school-aged children would be welcome to come to enjoy a fully catered break in a beautiful setting.

During our TREASURE events, whilst we do not seek to promote religion or a specific church, short, accessible and age-appropriate meetings are held in which there is Christian input. There is an identifiable benefit to the families from being shown Biblical values and also in giving the opportunity for members of the public to be involved and helped in 'divine worship'. Families coming to our events all benefit and their individual networks are also widened, strengthened and encouraged.

This benefits the wider society; the reduction in social isolation, leading to improved cohesion within society, are good examples of the public benefit derived.

It is widely recognised that all the activities the charity provides and participation in them by families, children and young people, bring these significant benefits to society. It isn't always possible to quantify these benefits but, nevertheless, the benefits can be 'recognised, identified, defined and / or described'.

MAIN ACHIEVEMENTS OF THE CHARITY DURING THE YEAR

The charity has been successful in delivering both the TREASURE weekends away planned for the year. Each event has been full to capacity and the families helped have all provided very positive feedback. These events and the pastoral care delivered by the charity's staff and volunteers have significantly helped and encouraged all the single parents and their children.

These achievements have also benefitted the wider society as a whole, for example by improving mental health, by reducing the isolation felt by all of the beneficiaries and by increasing their sense of inclusion in society.

The Directors believe the charity has continued to meet most of the objectives that have been set.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2024**

FINANCIAL RESULTS

There was an unrestricted deficit of £4,702 for the year which has been carried forward to the following period. The Directors consider this to be a timing issue as the necessary funds to correct the situation were received shortly after date; they believe the results in these accounts to be satisfactory and that the company continues to be well-placed for the future.

FINANCIAL REVIEW

The total income for the year of £35,100 was marginally up on the previous year (£34,783) and the highest ever for the charity. The total expenditure of £39,863 (previous year £33,788) includes the accrual of two months' salaries that remained unpaid at the year end. The net outgoing resources totalled £4,763 which resulted in a negative year end balance on the balance sheet of £3,274. The Directors consider the charity's financial position at 31st August 2024 to be satisfactory.

RESERVES POLICY

The Directors believe that it would be desirable to have a working reserve equivalent to three months' expenditure in order to sustain the projects it carries out, whilst noting this isn't always possible. This policy is reviewed regularly and all efforts are being made to achieve this working reserve. At the present time funds are utilised as they become available and the total Reserves of the charity at 31st August 2024 were £3,274 overdrawn.

FUTURE ACTIVITIES AND POTENTIAL FINANCIAL IMPACT

The charity's activities have been continued for 20 years and the TREASURE project since 2012, as a faith mission. This longevity, which includes the successful navigation of the recent pandemic, gives confidence for the future.

The current intention is for the activities of the charity to be continued and if possible expanded; there is considerable potential for the TREASURE project to be offered to many more families but this will necessitate more paid staff and volunteers. There is also the possibility of a partnership between the charity and at least one other organisation to help achieve this desired expansion. Work in these areas has started already, together with the necessary fundraising efforts.

GOING CONCERN STATEMENT

The Trustees consider that it is appropriate to prepare the financial statements on a going concern basis. The going concern assumption is based on:

Being a very small charity, with one major project, the cash flows are relatively easy to manage; The charity has never had any significant cash flow difficulties and always been able to settle all its debts; At times the payment of salaries has had to be delayed but the two employees, who are also Trustees of the charity, have been in a position to accept this late payment, as part of their commitment to the charity and its work;

Considerable efforts are being made to ensure additional funding is obtained, including communicating with all our supporters to encourage their prayers and any prayerful giving, together with redoubling our efforts with fundraising, especially identifying and making grant applications. As part of this, new funders have been identified and the finances of the charity have been more healthy through 24/25 so far; The charity has been named in a previous supporter's will and expects to receive a significant legacy, amounting to up to a whole year's expenditure at current levels. The timing of the receipt of these funds is as yet unknown but the Trustees have been advised it should be imminent.

As a result of all the above, the Trustees consider the going concern basis to be appropriate.

DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 31st AUGUST 2024

VOLUNTARY HELP AND GIFTS IN KIND

The Directors are very grateful for the generous giving of the charity's supporters both in terms of finances and of time given voluntarily. The charitable company would not function without the contributions of its supporters.

INVESTMENT POLICY

The Directors have power to make investments as they see fit.
All funds are used / allocated as they become available however, so that to date there have been minimal opportunities for investment.

RISK MANAGEMENT

The Directors are confident that risks are kept to a minimum through strict financial control with regular and annual reviews. They consider that the main risk to the company would be a reduction in the number of supporters / funders or in their ability or desire to give. Whilst there are from time to time cash flow shortages, the charity's main project, TREASURE, has always been attractive both to donors and fund making charities (many of whom become repeat funders) and hence the charity's operations are consistently fundable. This risk is managed through regular reporting of giving trends and active development and communication of the growing vision of the charity, including through funding applications. To date support has continued to grow and the Directors are confident that this trend will continue.

STATEMENT OF THE RESPONSIBILITIES

The Trustees (who are also the Directors of Turning the Tide, UK 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 estimates that are reasonable and prudent;;
- state whether applicable accounting standards, comprising FRS 102 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 keeping proper accounting records that can 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.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2024**

Small companies provision statement

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

This annual report was approved by the Trustees of the charity and signed on its behalf:

On: 22/05/2025

By: _____

Print name: C A Stoker

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

I report to the charity Trustees on my examination of the accounts of Turning the Tide, UK for the year ended 31st August 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's Trustees of Turning the Tide, UK (who are also the Directors of the company 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 Turning the Tide, UK are not required to be audited for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in respect of Turning the Tide, UK as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- 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.

Signed : Zita Derbak

Date : 22/5/2025

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st AUGUST 2024

		2024			2023
	Note	Desig- nated fund	Unres- tricted funds	Total	Total
		£	£	£	£
Incoming resources					
Donations and grants	3	-	25,113	25,113	24,246
<i>From activities to further the charity's objects</i>					
TREASURE events	4	9,967	-	9,967	10,522
<i>From activities to generate funds</i>					
Investment income		-	20	20	15
Total incoming resources		<u>9,967</u>	<u>25,133</u>	<u>35,100</u>	<u>34,783</u>
Resources expended					
<i>To further the charity's objects</i>					
Operating costs	5	10,028	29,241	39,269	33,278
Governance	6	-	594	594	510
Total resources expended		<u>10,028</u>	<u>29,835</u>	<u>39,863</u>	<u>33,788</u>
Net incoming / (outgoing) resources before transfers		-61	-4,702	-4,763	995
Transfers between funds		-	-	-	-
Net incoming / (outgoing) resources after transfers		<u>-61</u>	<u>-4,702</u>	<u>-4,763</u>	<u>995</u>
Balances brought forward		1,568	-79	1,489	494
Balances carried forward		<u>1,507</u>	<u>-4,781</u>	<u>-3,274</u>	<u>1,489</u>

There were no recognised gains or losses for the year other than those included in the above Statement of Financial Activities.

The notes on pages 11 to 13 form part of these financial statements.

BALANCE SHEET AS AT 31st AUGUST 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	8		-		-
Current assets					
Stocks		-		-	
Debtors	9	1,199		1,688	
Cash at bank and in hand		631		1,079	
		<u>1,830</u>		<u>2,767</u>	
Creditors: Amounts falling due within one year	10	<u>5,104</u>		<u>1,278</u>	
Net current assets / (liabilities)			-3,274		1,489
			<u>-3,274</u>		<u>1,489</u>
Creditors: Amounts falling due after more than one year			-		-
Net assets / (liabilities)			<u>-3,274</u>		<u>1,489</u>
Financed by:					
Restricted funds	11		-		-
Designated fund - TREASURE events	11		1,507		1,568
Unrestricted funds - General Fund	11		-4,781		-79
			<u>-3,274</u>		<u>1,489</u>

The notes on pages 11 to 13 form part of these financial statements.

For the financial year ended 31st August 2024 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.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 13 were approved by the Trustees and authorised for issue:

On: 22/05/2025

By: _____

Print name: E J Bebb

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

1. Charity Status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

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.

a. Statement of Compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

b. Basis of preparation

Turning the Tide, UK meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

c. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable, together with any tax recoverable thereon.

The value of services provided by volunteers has not been allowed for.

d. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

e. All other incoming resources are included when receivable.

f. Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

g. The company's policy is to provide for depreciation to write off the cost of fixed assets over their expected useful lives.

However the company has no fixed assets at this time.

h. The company is limited by guarantee and therefore has no share capital.

i. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

j. Designated funds are unrestricted funds earmarked by the Trustees; the only Designated fund in these accounts relates to TREASURE events arranged by the charitable company.

k. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which fully meets the criteria is charged to the relevant fund.

NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31st AUGUST 2024

3. Donations and similar incoming resources

	2024			2023
	Designated	Unrestricted	Total	Total
	£	£	£	£
Donations from supporters	-	5,599	5,599	4,346
Grants from trusts	-	18,500	18,500	19,900
Legacy	-	1,014	1,014	-
	<u>-</u>	<u>25,113</u>	<u>25,113</u>	<u>24,246</u>

4. Income from activities in furtherance of the charity's objectives

	2024			2023
	Designated	Unrestricted	Total	Total
	£	£	£	£
TREASURE events	9,967	-	9,967	10,522
	<u>9,967</u>	<u>-</u>	<u>9,967</u>	<u>10,522</u>

5. Cost of activities in furtherance of the charity's objectives

	2024			2023
	Designated	Unrestricted	Total	Total
	£	£	£	£
Costs of TREASURE events, excluding Staff costs allocation	7,228	-	7,228	5,679
Staff costs	2,800	25,395	28,195	24,084
Premises costs	-	301	301	355
Travel	-	544	544	506
Courses, conferences and meetings	-	486	486	444
Postage, stationery and office supplies	-	869	869	594
Subscriptions	-	497	497	499
Insurance and miscellaneous costs	-	738	738	721
Donations	-	411	411	396
	<u>10,028</u>	<u>29,241</u>	<u>39,269</u>	<u>33,278</u>

Staff costs - please see Notes 7 and 10 for further details. £1,400 was contributed to each salary, in total £2,800, from the Designated TREASURE fund.

6. Governance costs

	2024			2023
	Designated	Unrestricted	Total	Total
	£	£	£	£
Accountancy	<u>-</u>	<u>594</u>	<u>594</u>	<u>510</u>

7. Directors and related parties

The following Directors received salary payments during the year as follows:

- E J Bebb	£18,290
- R J Bebb	£9,905

These totals represent fair value for services provided to the company.

In addition E J Bebb received re-imbursement of expenses incurred totalling £2,544.

Donations from The Rosaz Charity totalling £10,000 were received in the year; C A Stoker is a trustee of both charities. Donations from Robertson Hall Trust totalling £4,000 were received in the year; J C Groves is a trustee of both charities.

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31st AUGUST 2024

8. Fixed assets

The company had no fixed assets during the year.

9. Debtors

	2024	2023
	£	£
Tax recoverable	299	338
Prepaid deposits on events	900	1,350
	<u>1,199</u>	<u>1,688</u>

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other creditors	110	178
Accruals	4,994	1,100
	<u>5,104</u>	<u>1,278</u>

11. Restricted funds analysis and movement of funds

	2023 Brought Forward	Income	Expenses	Transfers	2024 Carried Forward
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Designated fund					
TREASURE events	1,568	9,967	10,028	-	1,507
Unrestricted funds					
General fund	-79	25,133	29,835	-	-4,781
Total funds	<u>1,489</u>	<u>35,100</u>	<u>39,863</u>	<u>-</u>	<u>-3,274</u>

12. Capital commitments

There were no capital commitments at the year end.

13. Post balance sheet events

There are no significant events to report.

14. Controlling party

The company is controlled by the Directors.

TURNING THE TIDE, UK

England & Wales - Charity number 1122935

Accounts

Turning the Tide, UK

DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st AUGUST 2023

Company No. 6357631
Charity No. 1122935

DIRECTORS' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

CHARITY INFORMATION

Turning the Tide, UK is a company limited by guarantee which was incorporated on 31st August 2007.

DIRECTORS / TRUSTEES

E J Bebb	Appointed 31st August 2007
R J Bebb	Reappointed 1st September 2016
J C Groves	Appointed 2nd December 2015
C A Stoker	Appointed 31st August 2007
A J Sumption	Appointed 26th May 2015, Resigned 28th June 2023

CHARITY NUMBER

1122935

CHARITY ADDRESS

36 Colbourne Road
Hove
East Sussex
BN3 1TB

BANKERS

Lloyds Bank
Hove Town Hall Branch
74 - 78 Church Road
Hove
East Sussex
BN3 2EE

Appointment of new Directors - Policy

Directors are appointed in line with the rules contained in the Memorandum and Articles of Association of the company and they must be in full agreement with the aims and objectives of the charity. Due regard is taken of any experience gained with other charities and any specialist skills that may enhance the contribution of a candidate to the charity if elected. A DBS check is mandatory and all Directors must sign a declaration which includes a conflict of interest clause.

Induction of new Directors - Policy

New Directors are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work. Latest accounts and statutory information are provided and whatever interview time the new appointee requires with other Directors or senior managers is made available. Directors are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

DIRECTORS' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

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DIRECTORS' REPORT FOR THE YEAR ENDED 31st AUGUST 2023

The trustees who are also directors of the charitable company for the purposes of the Companies Act present their report together with the financial statements for the above year.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 1993 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

OBJECTS AND POLICIES

The charitable company is a non-governmental, non-political organisation which was formed on 31st August 2007.

The Articles of Association of the company define the objectives as being:

- to advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of Brighton and Hove, the United Kingdom and the world, as the trustees from time to time may think fit;
- to further Christian education in such parts of Brighton and Hove, the United Kingdom and the world including but not by way of limitation life-skills training, as the trustees may from time to time think fit;
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Brighton and Hove, the United Kingdom and the world, as the trustees from time to time may think fit;
- to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

The Accounting policies adopted in furtherance of these objects are set out in note 1 to the accounts and there has been no change in these during the year.

ORGANISATIONAL STRUCTURE

The charitable company is based in Brighton and Hove and works mainly in that catchment area and in West Sussex.

The charity is governed by the directors / trustees, supported by the company secretary. It's workers currently comprise two paid employees and 12-15 volunteers.

The charity is currently seeking to appoint at least one new trustee.

The charity works in partnership with local churches, organisations and individuals, and has received referrals of families to it's care from a variety of organisations and agencies.

DIRECTORS / TRUSTEES

The directors in office during the year and at the date of this report are detailed on page 1, and are trustees for the purposes of Charity legislation.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2023**

STATEMENT OF THE RESPONSIBILITIES OF THE DIRECTORS

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the company's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

MAIN ACTIVITIES AND AIMS

The main activity of the charity during the year has been the continuation and development of its main project, 'TREASURE'.

General

The charity aims to help families, children and young people, in particular through its TREASURE project, in the following ways:

- By showing them all genuine care, esteem and acceptance regardless of their background, beliefs or behaviour;
- By the provision of appropriate, age-specific, edifying and fun activities in residential events, schools, clubs and other venues and contexts.

The specific outcomes sought include encouraging everyone and teaching them that they are much loved.

The advancement of the Christian faith

The charity and its workers seek to live out their faith consistently through their actions, words and activities.

The furtherance of Christian education

The charity aims to demonstrate the Christian faith and encourages people, especially the young, to live a lifestyle aligned with the Christian values they are being shown.

Further information

A fuller description of how the charity seeks to serve families and the young especially, how it operates and the projects it undertakes is available on its website at www.turning-the-tide.com.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2023**

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Within its activities the charity arranges residential events ('TREASURE Weekends Away') aimed at helping and encouraging families with school-aged children, as well as providing pastoral support to those families between the events. Most of the parents are single mothers and some are referred to the charity by other agencies.

Issues represented in the families supported include special educational needs (such as autism and ADHD), racial discrimination, mental health challenges and histories of domestic violence.

These circumstances have impacted parents and children negatively; the team seek to encourage all the individuals, which very often results in a stronger sense of identity, increased self-esteem and greater confidence.

Written feedback from the families is consistently very positive; the respite provided by the events and the support given by the charity have been described as invaluable.

Families are asked to contribute towards the costs of the residential events, including the accommodation and the catering, on a 'pay what you can afford' basis. Fundraising activities are carried out by the charity to cover the shortfall and financial support is thus given to each family as required. The events are publicised locally and online and any family with school-aged children would be welcome to come to enjoy a fully catered break in a beautiful setting.

During our TREASURE events, whilst we do not seek to promote religion or a specific church, short, accessible and age-appropriate meetings are held in which there is Christian input. There is an identifiable benefit to the families from being shown Biblical values and also in giving the opportunity for members of the public to be involved and helped in 'divine worship'. Families coming to our events all benefit and their individual networks are also widened, strengthened and encouraged. This benefits the wider society; the reduction in social isolation, leading to improved cohesion within society, are good examples of the public benefit derived.

It is widely recognised that all the activities the charity provides and participation in them by families, children and young people, bring these significant benefits to society. It isn't always possible to quantify these benefits but, nevertheless, the benefits can be 'recognised, identified, defined and / or described'.

MAIN ACHIEVEMENTS OF THE CHARITY DURING THE YEAR

The charity has been successful in delivering all the TREASURE weekends away planned for the year. Every event has been full to capacity and the families helped have all provided very positive feedback. These events and the pastoral care delivered by the charity's staff and volunteers have significantly helped and encouraged all the single parents and their children.

These achievements have also benefitted the wider society as a whole, for example by improving mental health, by reducing the isolation felt by all of the beneficiaries and by increasing their sense of inclusion in society.

The directors believe the charity has continued to meet most of the objectives that have been set.

FINANCIAL RESULTS

There was an unrestricted surplus of £995 for the year which has been carried forward to the following period. The directors consider these results to be satisfactory and believe that the company is well-placed for the future.

VOLUNTARY HELP AND GIFTS IN KIND

The directors are very grateful for the generous giving of the charity's supporters both in terms of finances and of time given voluntarily. The charitable company would not function without the contributions of its supporters.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2023**

INVESTMENT POLICY

The directors have power to make investments as they see fit.

All funds are used / allocated as they become available however, so that to date there have been minimal opportunities for investment.

RESERVES POLICY

The directors consider that it would be desirable to have a working reserve equivalent to three months expenditure in order to sustain the variety of projects it carries out. This policy is reviewed regularly.

At the present time funds are utilised as they become available and the total Reserves of the charity at 31st August 2023 have increased to £1,489.

FUTURE ACTIVITIES AND POTENTIAL FINANCIAL IMPACT

The charity's activities have been continued for 19 years and the TREASURE project since 2012, as a faith mission. This longevity, which includes the successful navigation of the recent pandemic, gives confidence for the future.

The current intention is for the activities of the charity to be continued and if possible expanded; there is considerable potential for the TREASURE project to be offered to many more families but this will necessitate more paid staff and volunteers. There is also the possibility of a partnership between the charity and at least one other organisation to help achieve this desired expansion. Work in these areas has started already, together with the necessary fundraising.

RISK MANAGEMENT

The directors are confident that risks are kept to a minimum through strict financial control with regular and annual reviews. The directors consider that the main risk to the company would be a reduction in the number of supporters / funders or in their ability or desire to give. This risk is managed through regular reporting of giving trends and active development and communication of the growing vision of the charity, including through funding applications. To date support has continued to grow and the directors are confident that this trend will continue.

Approved by the directors on 18 MAR 2024
and signed on their behalf by:



C A Stoker

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

I report to the charity Trustees on my examination of the accounts of Turning the Tide, UK for the year ended 31st August 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's Trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Signed : 

Date : 22th March 2024

Zita Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st AUGUST 2023

		2023		2022
	Note	Desig- nated fund	Unres- tricted funds	Total
		£	£	£
Incoming resources				
Donations and grants	2	-	24,246	24,246
<i>From activities to further the charity's objects</i>				
TREASURE events	3	10,522	-	10,522
<i>From activities to generate funds</i>				
Investment income		-	15	15
Total incoming resources		10,522	24,261	34,783
Resources expended				
<i>To further the charity's objects</i>				
Operating costs	4	8,780	24,498	33,278
Governance	5	-	510	510
Total resources expended		8,780	25,008	33,788
Net incoming / (outgoing) resources before transfers		1,742	-747	995
Transfers between funds		-	-	-
Net incoming / (outgoing) resources after transfers		1,742	-747	995
Balances brought forward		-174	668	494
Balances carried forward		1,568	-79	1,489

There were no recognised gains or losses for the year other than those included in the above Statement of Financial Activities.

The notes on pages 10 to 12 form part of these financial statements.

Turning the Tide, UK

Company No. 6357631

Page 9

BALANCE SHEET AS AT 31st AUGUST 2023

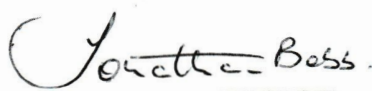
		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	7		-		-
Current assets					
Stocks		-		-	
Debtors	8	1,688		358	
Cash at bank and in hand		1,079		715	
		<u>2,767</u>		<u>1,073</u>	
Creditors: Amounts falling due within one year	9	<u>1,278</u>		<u>579</u>	
Net current assets / (liabilities)			1,489		494
			<u>1,489</u>		<u>494</u>
Creditors: Amounts falling due after more than one year			-		-
Net assets / (liabilities)			<u>1,489</u>		<u>494</u>
Financed by:					
Restricted funds	10		-		-
Designated fund - TREASURE events	10		1,568		-174
Unrestricted funds - General Fund	10		-79		668
			<u>1,489</u>		<u>494</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**The financial statements were approved by the directors on 18 MAR 2024
and signed on their behalf by:**



E J Bebb
Director

The notes on pages 10 to 12 form part of these financial statements.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

1. Accounting policies

- a. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with
- the Charities Act 2011.

The charitable company constitutes a public benefit entity as defined by FRS 102.

- b. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable, together with any tax recoverable thereon.

The value of services provided by volunteers has not been allowed for.

- c. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.
- d. All other incoming resources are included when receivable.
- e. Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- f. The company's policy is to provide for depreciation to write off the cost of fixed assets over their expected useful lives.

However the company has no fixed assets at this time.

- g. The company is limited by guarantee and therefore has no share capital.
- h. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- i. Designated funds are unrestricted funds earmarked by the trustees; the only Designated fund in these accounts relates to TREASURE events arranged by the charitable company.
- j. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which fully meets the criteria is charged to the relevant fund.

2. Donations and similar incoming resources

	2023			2022
	Desig- nated	Unres- tricted	Total	Total
	£	£	£	£
Donations from supporters	-	4,346	4,346	4,109
Grants from trusts	-	19,900	19,900	19,250
Grants from Government Job Retention Scheme	-	-	-	1,015
	-	24,246	24,246	24,374

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31st AUGUST 2023

3. Income from activities in furtherance of the charity's objectives	2023			2022
	Designated £	Unrestricted £	Total £	Total £
TREASURE events	10,522	-	-	9,319
	<u>10,522</u>	<u>-</u>	<u>-</u>	<u>9,319</u>
4. Cost of activities in furtherance of the charity's objectives	2023			2022
	Designated £	Unrestricted £	Total £	Total £
Costs of TREASURE events	8,779	-	8,779	9,763
Staff costs	-	20,984	20,984	23,507
Premises costs	-	355	355	432
Travel	-	506	506	359
Courses, conferences and meetings	-	444	444	88
Postage, stationery and office supplies	-	594	594	868
Subscriptions	-	499	499	316
Insurance and miscellaneous costs	-	721	721	578
Donations	-	396	396	184
	<u>8,779</u>	<u>24,499</u>	<u>33,278</u>	<u>36,095</u>
5. Governance costs	2023			2022
	Designated £	Unrestricted £	Total £	Total £
Accountancy	-	510	510	960

6. Directors and related parties

The following directors received salary payments during the year as follows:

- E J Bebb	£14,565
- R J Bebb	£9,395

These totals include amounts charged to Residential events and to Costs of activities in furtherance of the charity's activities. They represent fair value for services provided to the company.

In addition E J Bebb received re-imbursement of expenses incurred totalling £2,096.

Donations from The Rosaz Charity totalling £15,000 were received in the year; C A Stoker is a trustee of both charities.

7. Fixed assets

The company had no fixed assets during the year.

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31st AUGUST 2023

8. Debtors	<u>2023</u> £	<u>2022</u> £
Tax recoverable	338	358
Prepaid deposits on events	1,350	-
	<u>1,688</u>	<u>358</u>

9. Creditors: Amounts falling due within one year	<u>2023</u> £	<u>2022</u> £
Other creditors	178	69
Accruals	1,100	510
	<u>1,278</u>	<u>579</u>

10. Restricted funds analysis and movement of funds

	2022 Brought Forward £	Income £	Expenses £	Transfers £	2023 Carried Forward £
<i>Restricted funds</i>	-	-	-	-	-
<i>Designated fund</i>					
<i>TREASURE events</i>	-174	10,522	8,780	-	1,568
<i>Unrestricted funds</i>					
General fund	668	24,261	25,008	-	-79
Total funds	<u>494</u>	<u>34,783</u>	<u>33,788</u>	<u>-</u>	<u>1,489</u>

11. Capital commitments

There were no capital commitments at the year end.

12. Post balance sheet events

There are no significant events to report.

13. Controlling party

The company is controlled by the directors.

TURNING THE TIDE, UK

England & Wales - Charity number 1122935

Accounts

Turning the Tide, UK

DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st AUGUST 2022

Company No. 6357631
Charity No. 1122935

DIRECTORS' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

CHARITY INFORMATION

Turning the Tide, UK is a company limited by guarantee which was incorporated on 31st August 2007.

DIRECTORS

E J Bebb	Appointed 31st August 2007
R J Bebb	Reappointed 1st September 2016
J C Groves	Appointed 2nd December 2015
C A Stoker	Appointed 31st August 2007
A J Sumption	Appointed 26th May 2015

CHARITY NUMBER

1122935

CHARITY ADDRESS

36 Colbourne Road
Hove
East Sussex
BN3 1TB

BANKERS

Lloyds Bank
Hove Town Hall Branch
74 - 78 Church Road
Hove
East Sussex
BN3 2EE

Appointment of new Directors - Policy

Directors are appointed in line with the rules contained in the Memorandum and Articles of Association of the company and they must be in full agreement with the aims and objectives of the charity. Due regard is taken of any experience gained with other charities and any specialist skills that may enhance the contribution of a candidate to the charity if elected. A DBS check is mandatory and all Directors must sign a declaration which includes a conflict of interest clause.

Induction of new Directors - Policy

New Directors are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work. Latest accounts and statutory information are provided and whatever interview time the new appointee requires with other Directors or senior managers is made available. Directors are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

DIRECTORS' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 - 11

DIRECTORS' REPORT FOR THE YEAR ENDED 31st AUGUST 2022

The trustees who are also directors of the charity for the purposes of the Companies Act present their report together with the financial statements of the charity for the above year.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 1993 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

OBJECTS AND POLICIES

The charitable company is a non-governmental, non-political organisation which was formed on 31st August 2007.

The Articles of Association of the company define the objectives as being:

- to advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of Brighton and Hove, the United Kingdom and the world, as the trustees from time to time may think fit;
- to further Christian education in such parts of Brighton and Hove, the United Kingdom and the world including but not by way of limitation life-skills training, as the trustees may from time to time think fit;
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Brighton and Hove, the United Kingdom and the world, as the trustees from time may think fit;
- to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

The Accounting policies adopted in furtherance of these objects are set out in note 1 to the accounts and there has been no change in these during the year.

ORGANISATIONAL STRUCTURE

The charitable company is based in Brighton and Hove and works mainly in that catchment area. The charity is governed by the directors / trustees, supported by the company secretary. It's workers currently comprise two paid employees and 12-15 volunteers. The charity works in partnership with local churches, Christian organisations and individuals, and non-Christian groups and individuals.

REPORT OF MAIN ACTIVITIES

General

The charity aims to help families, children and young people, in particular through it's TREASURE project, in the following ways:

- By showing them all genuine care, esteem and acceptance regardless of their background, beliefs or behaviour;
- By the provision of appropriate, age-specific, edifying and fun activities in residential events, schools, clubs, churches and other venues and contexts.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2022**

REPORT OF MAIN ACTIVITIES (Continued)

The advancement of the Christian faith

The charity and its workers seek to demonstrate their faith consistently through their actions, words and activities.

The furtherance of Christian education

The charity teaches and explains the Christian faith and encourages people, especially the young, to live a lifestyle aligned with the Christian values they are being shown.

Further information

A fuller description of how the charity seeks to serve families and the young especially, how it operates and the projects it undertakes is available on its website at www.turning-the-tide.com.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Within its activities the charity arranges residential events ('TREASURE Weekends Away') aimed at helping and encouraging families with school-aged children, as well as providing pastoral support to those families between the events. Many of the parents are single mothers and some are referred to the charity by other agencies. Issues represented in the families supported include special educational needs (such as autism and ADHD), racial discrimination, mental health challenges and histories of domestic violence. Written feedback from the families is consistently very positive; the respite provided at the events and the support provided by the charity have been described as invaluable.

Families are asked to contribute towards the costs of the residential events, including the accommodation and catering, on a 'pay what you can afford' basis. Fundraising activities are carried out by the charity to cover the shortfall and financial support is thus given to each family as required. The events are publicised locally and online and any family with school-aged children would be welcome to come to enjoy a fully catered break in a beautiful setting.

During our TREASURE events, whilst we do not seek to promote religion or any church, short, accessible and age-appropriate meetings are held in which there is Christian input. There is an identifiable benefit to the families from being instructed in Biblical values and also in giving the opportunity for members of the public to be involved and helped in 'divine worship'. Families coming to our events all benefit and their networks are also widened, strengthened and encouraged. This benefits the wider society; the reduction in social isolation, leading to improved cohesion within society, are good examples of the public benefit derived.

It is widely recognised that all the activities the charity provides and participation in them by families, children and young people, bring significant benefits to society. It isn't always possible to quantify those benefits but, nevertheless, the benefits can be 'recognised, identified, defined and / or described'.

FINANCIAL RESULTS AND FUTURE ACTIVITIES

During the year the charitable company made an unrestricted deficit of £3,362 which has been carried forward to the following period. The directors consider these results to be satisfactory and that the company is well-placed for the future.

INVESTMENT POLICY

The directors have power to make investments as they see fit.

All funds are used / allocated as they become available however, so that to date there have been minimal opportunities for investment.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2022**

RESERVES POLICY

The directors consider that it would be desirable to have a working reserve equivalent to three months expenditure in order to sustain the variety of projects it carries out. At the present time funds are utilised as they become available.

This policy will be reviewed regularly.

RISK MANAGEMENT

The directors are confident that risks are kept to a minimum through strict financial control with regular and annual reviews. The directors consider that the main risk to the company would be a reduction in the number of supporters or in their ability or desire to give. This risk is managed through regular reporting of giving trends and active development and communication of the growing vision of the charity. To date support has continued to grow and the directors are confident that this trend will continue.

DIRECTORS

The directors in office during the year and at the date of this report are detailed on page 1, and are trustees for the purposes of Charity legislation.

STATEMENT OF THE RESPONSIBILITIES OF THE DIRECTORS

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the company's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

VOLUNTARY HELP AND GIFTS IN KIND

The directors are very grateful for the generous giving of the charity's supporters both in terms of finances and of time given voluntarily. The charitable company would not function without the contributions of its supporters.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2022**

Statement re COVID-19

SUMMARY

The directors have been aware of the potential impact of COVID-19 on the charity and have been seeking to make all the changes necessary to comply with government advice and regulations.

The directors are satisfied that:

- whilst COVID-19 did impact the charity's activities significantly, especially up to early Summer 2021, this impingement has now substantially reduced. The impact of COVID-19 on the charity's finances was largely mitigated by the Government's Job Retention Scheme;
- the charity remains a going concern and that the charity's policies do not need to be adjusted;
- the figures within these financial statements do not need to be adjusted for the impact of COVID-19.

IMPACT ON CHARITABLE ACTIVITIES

All four planned events during the financial year and one more since the balance sheet date were able to go ahead and so it is hoped that all future residential events will be able to be held as planned.

To date both paid employees of the charity have remained in good health; they are following the government's measures to limit the spread of the virus.

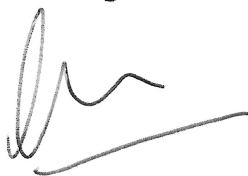
Demand for the charity's services remains high and there are no plans to significantly change the activities of the charity. Whenever face to face contact hasn't been possible or advisable under the government guidelines, staff have been maintaining contact with and providing pastoral support to the charity's beneficiaries by phone and on internet platforms.

FUTURE FINANCIAL IMPACT

The charity has confirmed bookings for two residential events in 2023 and two provisional bookings in 2024. Postponement or cancellation of future residential events won't put the future of the charity at risk, in the short-term.

The charity has no assets or liabilities that will be affected by changes to the economy.

Approved by the directors on 6th March 2023
and signed on their behalf by:



C A Stoker

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

I report to the charity Trustees on my examination of the accounts of Turning the Tide, UK for the year ended 31st August 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's Trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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



Signed : K Gomes

Date : 17th March 2023

Kim Gomes MAAT
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st AUGUST 2022

		2022			2021
	Note	Res- tricted (Note 10)	Unres- tricted	Total	Total
		£	£	£	£
Incoming resources					
Donations and grants	2	-	24,374	24,374	24,563
<i>From activities to further the charity's objects</i>					
Events and sales	3	-	9,319	9,319	3,468
<i>From activities to generate funds</i>					
Investment income		-	-	-	1
Total incoming resources		-	33,693	33,693	28,032
Resources expended					
<i>To further the charity's objects</i>					
Operating costs	4	-	36,095	36,095	26,324
Governance	5	-	960	960	-
Total resources expended		-	37,055	37,055	26,324
Net incoming / (outgoing) resources before transfers		-	-3,362	-3,362	1,708
Transfers between funds		-	-	-	-
Net incoming / (outgoing) resources after transfers		-	-3,362	-3,362	1,708
Balances brought forward		-	3,856	3,856	2,148
Balances carried forward		-	494	494	3,856

There were no recognised gains or losses for the year other than those included in the above Statement of Financial Activities.

The notes on pages 9 to 11 form part of these financial statements.

Turning the Tide, UK

Company No. 6357631

Page 8

BALANCE SHEET AS AT 31st AUGUST 2022

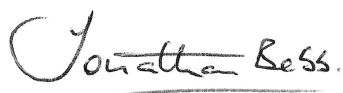
		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	7		-		-
Current assets					
Stocks		-		-	
Debtors	8	358		300	
Cash at bank and in hand		715		3,776	
		1,073		4,076	
Creditors: Amounts falling due within one year	9	579		220	
Net current assets / (liabilities)			494		3,856
			494		3,856
Creditors: Amounts falling due after more than one year			-		-
Net assets / (liabilities)			494		3,856
Financed by:					
Unrestricted funds - General Fund	10		494		3,856
Restricted funds	10		-		-
			494		3,856

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the directors on 6th March 2023 and signed on their behalf by:



E J Bebb
Director

The notes on pages 9 to 11 form part of these financial statements.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

1. Accounting policies

- a. The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).
- b. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable, together with any tax recoverable thereon.

The value of services provided by volunteers has not been allowed for.

- c. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.
- d. All other incoming resources are included when receivable.
- e. Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- f. The company's policy is to provide for depreciation to write off the cost of fixed assets over their expected useful lives.

However the company has no fixed assets at this time.

- g. The company is limited by guarantee and therefore has no share capital.
- h. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- i. Designated funds are unrestricted funds earmarked by the management committee or the trustees for particular purposes.
- j. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which fully meets the criteria is charged to the relevant fund.

2. Donations and similar incoming resources

	2022			<u>2021</u>
	Res- tricted	Unres- tricted	Total	Total
	£	£	£	£
Donations from supporters and grants	-	24,374	24,374	24,563
	<u>-</u>	<u>24,374</u>	<u>24,374</u>	<u>24,563</u>

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31st AUGUST 2022

3. Income from activities in furtherance of the charity's objectives	2022			2021
	Res-tricted £	Unres-tricted £	Total £	Total £
Residential events	-	9,319	9,319	3,468
	-	9,319	9,319	3,468
4. Cost of activities in furtherance of the charity's objectives	2022			2021
	Res-tricted £	Unres-tricted £	Total £	Total £
Costs of residential events	-	9,763	9,763	3,005
Staff costs	-	23,507	23,507	20,714
Premises costs	-	432	432	561
Travel	-	359	359	308
Courses, conferences and meetings	-	88	88	71
Postage, stationery and office supplies	-	868	868	442
Subscriptions	-	316	316	264
Insurance and miscellaneous costs	-	578	578	532
Donations	-	184	184	427
	-	36,095	36,095	26,324
5. Governance costs	2022			2021
	Res-tricted	Unres-tricted	Total	Total
Accountancy	-	960	960	-

6. Directors and related parties

The following directors received salary payments during the year as follows:

- E J Bebb	£12,934
- R J Bebb	£12,164

These totals include amounts charged to Residential events and to Costs of activities in furtherance of the charity's activities. They represent fair value for services provided to the company.

In addition E J Bebb received re-imburement of expenses incurred totalling £2,030.

7. Fixed assets

The company had no fixed assets during the year.

NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31st AUGUST 2022

8. Debtors	<u>2022</u> £	<u>2021</u> £
Tax recoverable	<u>358</u>	<u>300</u>

9. Creditors: Amounts falling due within one year	<u>2022</u> £	<u>2021</u> £
Other creditors	<u>579</u>	<u>220</u>

10. Restricted funds analysis and movement of funds

	2021 Brought Forward £	Income £	Expenses £	Transfers £	2022 Carried Forward £
<i>Restricted funds</i>	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Unrestricted funds</i>					
General fund	3,856	33,693	37,055	-	494
Total funds	<u>3,856</u>	<u>33,693</u>	<u>37,055</u>	<u>-</u>	<u>494</u>

11. Capital commitments

There were no capital commitments at the year end.

12. Post balance sheet events

There are no significant events to report.

13. Controlling party

The company is controlled by the directors.

TURNING THE TIDE, UK

England & Wales - Charity number 1122935

Accounts

Turning the Tide, UK

DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st AUGUST 2021

Company No. 6357631
Charity No. 1122935

DIRECTORS' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

CHARITY INFORMATION

Turning the Tide, UK is a company limited by guarantee which was incorporated on 31st August 2007.

DIRECTORS

E J Bebb	Appointed 31st August 2007
R J Bebb	Reappointed 1st September 2016
J C Groves	Appointed 2nd December 2015
C A Stoker	Appointed 31st August 2007
A J Sumption	Appointed 26th May 2015

CHARITY NUMBER

1122935

CHARITY ADDRESS

36 Colbourne Road
Hove
East Sussex
BN3 1TB

BANKERS

Lloyds Bank
Hove Town Hall Branch
74 - 78 Church Road
Hove
East Sussex
BN3 2EE

Appointment of new Directors - Policy

Directors are appointed in line with the rules contained in the Memorandum and Articles of Association of the company and they must be in full agreement with the aims and objectives of the charity. Due regard is taken of any experience gained with other charities and any specialist skills that may enhance the contribution of a candidate to the charity if elected. A DBS check is mandatory and all Directors must sign a declaration which includes a conflict of interest clause.

Induction of new Directors - Policy

New Directors are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work. Latest accounts and statutory information are provided and whatever interview time the new appointee requires with other Directors or senior managers is made available. Directors are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

DIRECTORS' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

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Balance Sheet	8
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DIRECTORS' REPORT FOR THE YEAR ENDED 31st AUGUST 2021

The trustees who are also directors of the charity for the purposes of the Companies Act present their report together with the financial statements of the charity for the above year.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 1993 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

OBJECTS AND POLICIES

The charitable company is a non-governmental, non-political organisation which was formed on 31st August 2007.

The Articles of Association of the company define the objectives as being:

- to advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of Brighton and Hove, the United Kingdom and the world, as the trustees from time to time may think fit;
- to further Christian education in such parts of Brighton and Hove, the United Kingdom and the world including but not by way of limitation life-skills training, as the trustees may from time to time think fit;
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Brighton and Hove, the United Kingdom and the world, as the trustees from time may think fit;
- to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

The Accounting policies adopted in furtherance of these objects are set out in note 1 to the accounts and there has been no change in these during the year.

ORGANISATIONAL STRUCTURE

The charitable company is based in Brighton and Hove and works mainly in that catchment area. The charity is governed by the directors / trustees, supported by the company secretary. It's workers currently comprise two paid employees and 12-15 volunteers. The charity works in partnership with local churches, Christian organisations and individuals, and non-Christian groups and individuals.

REPORT OF MAIN ACTIVITIES

General

The charity aims to help families, children and young people, in particular through it's TREASURE project, in the following ways:

- By showing them genuine care, esteem and acceptance regardless of their background, beliefs or behaviour;
- By the provision of appropriate, age-specific, edifying and fun activities in residential events, schools, clubs, churches and other venues and contexts.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2021**

REPORT OF MAIN ACTIVITIES (Continued)

The advancement of the Christian faith

The charity and its workers seek to demonstrate their faith consistently through their actions, words and activities.

The furtherance of Christian education

The charity teaches and explains the Christian faith and encourages people, especially the young, to live a lifestyle aligned with the Christian values they are being shown.

Further information

A fuller description of how the charity seeks to serve families and the young especially, how it operates and the projects it undertakes is available on its website at www.turning-the-tide.com.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Within its activities the charity arranges events aimed to help and encourage families with primary school-aged children, as well as providing pastoral support to those families between the events. To cover the costs of the accommodation and catering, charges are made to the families but financial support is given where required. The events are publicised locally and online and any family would be welcome to come to enjoy a fully catered break in a beautiful setting.

During the events, the charity holds meetings in which there is Biblically-based teaching and public worship. There is an identifiable benefit to the public from being instructed in what the Bible says on specific subjects and in allowing the opportunity for members of the public to be involved or helped in 'divine worship'. Families coming on our events benefit and as a consequence their wider networks are strengthened and encouraged. An example of the benefits would be the reduction in isolation, which also leads to improved cohesion within the wider society.

It is recognised that participation in these activities brings benefits to society. It isn't always possible to quantify that benefit but, nevertheless, the benefit can be 'recognised, identified, defined and / or described'.

FINANCIAL RESULTS AND FUTURE ACTIVITIES

During the year the charitable company made an unrestricted surplus of £1,708 which has been carried forward to the following period. The directors consider these results to be satisfactory and that the company is well-placed for the future.

INVESTMENT POLICY

The directors have power to make investments as they see fit.

All funds are used as they become available so that to date there have been no funds available for investment.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2021**

RESERVES POLICY

The directors consider that it would be desirable to have a working reserve equivalent to three months expenditure in order to sustain the variety of projects it carries out. At the present time funds are utilised as they become available.

This policy will be reviewed regularly.

RISK MANAGEMENT

The directors are confident that risks are kept to a minimum through strict financial control with regular and annual reviews. The directors consider that the main risk to the company would be a reduction in the number of supporters or in their ability or desire to give. This risk is managed through regular reporting of giving trends and active development and communication of the growing vision of the charity. To date support has continued to grow and the directors are confident that this trend will continue.

DIRECTORS

The directors in office during the year and at the date of this report are detailed on page 1, and are trustees for the purposes of Charity legislation.

STATEMENT OF THE RESPONSIBILITIES OF THE DIRECTORS

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the company's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the directors are required to:

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

VOLUNTARY HELP AND GIFTS IN KIND

The directors are very grateful for the generous giving of the charity's supporters both in terms of finances and of time given voluntarily. The charitable company would not function without the contributions of its supporters.

DIRECTORS' REPORT (Continued) **FOR THE YEAR ENDED 31st AUGUST 2021**

Statement re COVID-19

SUMMARY

The directors have been aware of the potential impact of the current COVID-19 emergency on the charity and have been seeking to make all the changes necessary to comply with government advice and regulation.

The directors are satisfied that:

- whilst COVID-19 did impact the charity's activities significantly, especially up to early Summer 2021, this impact has now been substantially reduced. COVID-19 hasn't impacted the charity financially to such an extent, partly on account of the Government's Job Retention Scheme;
- the charity remains a going concern and that the charity's policies do not need to be adjusted;
- the figures within these financial statements do not need to be adjusted for the impact of COVID-19.

IMPACT ON CHARITABLE ACTIVITIES

Several residential events planned to take place during the year had to be cancelled or postponed.

Both residential events held since the balance sheet date were able to go ahead and so it is hoped that all future residential events will be able to be held as planned.

One paid employee was furloughed under the government's Job Retention Scheme with effect from 1st April 2020 and other from 1st November 2020; both are now back at work full-time.

To date both paid employees of the charity have remained in good health; they are following the government's measures to limit the spread of the virus.

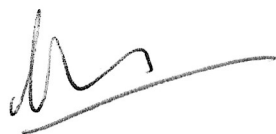
Demand for the charity's services remains high and there are no plans to significantly change the activities of the charity. Whenever face to face contact hasn't been possible or advisable under the government guidelines, staff have been maintaining contact with and providing pastoral support to the charity's beneficiaries by phone and on internet platforms.

FUTURE FINANCIAL IMPACT

The charity has confirmed bookings for four residential events in 2022 and two provisional bookings in 2023. Postponement or cancellation of future residential events won't put the future of the charity at risk, in the short-term.

The charity has no assets or liabilities that will be affected by changes to the economy.

Approved by the directors on 28th April 2022
and signed on their behalf by:



C A Stoker

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st AUGUST 2021

	2021		2020	
	£	£	£	£
Income		28,031		22,151
Direct costs		26,324		24,054
		<u>1,707</u>		<u>-1,903</u>
Governance costs		-		-
Operating income before interest		<u>1,707</u>		<u>-1,903</u>
Interest receivable	1		2	
Interest payable	<u>-</u>	1	<u>-</u>	2
Operating income after interest		<u>1,708</u>		<u>-1,901</u>
Net income / (expenditure) for the year carried forward		<u><u>1,708</u></u>		<u><u>-1,901</u></u>

The notes on pages 9 to 11 form part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st AUGUST 2021

			2021		2020
	Note	Res- tricted (Note 10)	Unres- tricted	Total	Total
		£	£	£	£
Incoming resources					
Donations and grants	2	-	24,563	24,563	19,136
<i>From activities to further the charity's objects</i>					
Events and sales	3	-	3,468	3,468	3,015
<i>From activities to generate funds</i>					
Investment income		-	1	1	2
Total incoming resources		-	28,032	28,032	22,153
Resources expended					
<i>To further the charity's objects</i>					
Operating costs	4	23	26,301	26,324	24,054
Governance	5	-	-	-	-
Total resources expended		23	26,301	26,324	24,054
Net incoming resources before transfers		-23	1,731	1,708	-1,901
Transfers between funds		-	-	-	-
Net incoming resources after transfers		-	1,731	1,708	-1,901
Balances brought forward		23	2,125	2,148	4,049
Balances carried forward		-	3,856	3,856	2,148

There were no recognised gains or losses for the year other than those included in the above Statement of Financial Activities.

The notes on pages 9 to 11 form part of these financial statements.

BALANCE SHEET
AS AT 31st AUGUST 2021

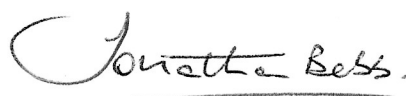
		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	7		-		-
Current assets					
Stocks		-		-	
Debtors	8	300		285	
Cash at bank and in hand		3,776		1,899	
		<u>4,076</u>		<u>2,184</u>	
Creditors: Amounts falling due within one year	9	<u>220</u>		<u>36</u>	
Net current assets / (liabilities)			3,856		2,148
			<u>3,856</u>		<u>2,148</u>
Creditors: Amounts falling due after more than one year			-		-
Net assets / (liabilities)			<u><u>3,856</u></u>		<u><u>2,148</u></u>
Financed by:					
Unrestricted funds - General Fund	10		3,856		2,125
Restricted funds	10		-		23
			<u><u>3,856</u></u>		<u><u>2,148</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the directors on 28th April 2022 and signed on their behalf by:



E J Bebb
Director

The notes on pages 9 to 11 form part of these financial statements.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

1. Accounting policies

- a. The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).
- b. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable, together with any tax recoverable thereon.

The value of services provided by volunteers has not been allowed for.

- c. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.
- d. All other incoming resources are included when receivable.
- e. Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- f. The company's policy is to provide for depreciation to write off the cost of fixed assets over their expected useful lives.

However the company has no fixed assets at this time.

- g. The company is limited by guarantee and therefore has no share capital.
- h. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- i. Designated funds are unrestricted funds earmarked by the management committee or the trustees for particular purposes.
- j. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which fully meets the criteria is charged to the relevant fund.

2. Donations and similar incoming resources

	2021			2020
	Res- tricted	Unres- tricted	Total	Total
	£	£	£	£
Donations from supporters and grants	-	24,563	24,563	19,136
	<u>-</u>	<u>24,563</u>	<u>24,563</u>	<u>19,136</u>

NOTES TO THE ACCOUNTS (Continued) FOR THE YEAR ENDED 31st AUGUST 2021

3. Income from activities in furtherance of the charity's objectives	2021			2020
	Res-tricted £	Unres-tricted £	Total £	Total £
Residential events	-	3,468	3,468	3,015
	-	3,468	3,468	3,015

4. Cost of activities in furtherance of the charity's objectives	2021			2020
	Res-tricted £	Unres-tricted £	Total £	Total £
Costs of residential events	-	3,005	3,005	3,653
Staff costs	-	20,714	20,714	15,220
Premises costs	-	561	561	1,792
Travel	-	308	308	496
Courses, conferences and meetings	-	71	71	46
Postage, stationery and office supplies	-	442	442	572
Subscriptions	-	264	264	277
Insurance and miscellaneous costs	23	509	532	472
Donations	-	427	427	1,526
	23	26,301	26,324	24,054

5. Governance costs	2021			2020
	Res-tricted	Unres-tricted	Total	Total
Accountancy	-	-	-	-

6. Directors and related parties

The following directors received salary payments during the year as follows:

- E J Bebb	£10,431
- R J Bebb	£10,528

These totals include amounts charged to both Residential events and to Costs of activities in furtherance of the charity's activities. They represent fair value for services provided to the company.

In addition E J Bebb received re-imburement of expenses incurred totalling £1,274.

7. Fixed assets

The company had no fixed assets during the year.

NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31st AUGUST 2021

8. Debtors	<u>2021</u>	<u>2020</u>
	£	£
Tax recoverable	<u>300</u>	<u>285</u>

9. Creditors: Amounts falling due within one year	<u>2021</u>	<u>2020</u>
	£	£
Other creditors	<u>220</u>	<u>36</u>

10. Restricted funds analysis and movement of funds

	2020 Brought Forward	Income	Expenses	Transfers	2021 Carried Forward	
	£	£	£	£	£	
<i>Restricted funds</i>	23	-	23	-	-	
Total restricted funds	<u>23</u>	<u>-</u>	<u>23</u>	<u>-</u>	<u>-</u>	
<i>Unrestricted funds</i>						
General fund	2,125	28,032	26,301	-	3,856	3,856
Total funds	<u>2,148</u>	<u>28,032</u>	<u>26,324</u>	<u>-</u>	<u>3,856</u>	3,856

11. Capital commitments

There were no capital commitments at the year end.

12. Post balance sheet events

There are no significant events to report.

13. Controlling party

The company is controlled by the directors.

**TURNING THE TIDE, UK
(A COMPANY LIMITED BY GUARANTEE)**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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



Signed:

Date: 3.5.22

K Gomes MAAT
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF