

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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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

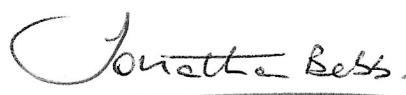
		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	7		-		-
Current assets					
Stocks		-		-	
Debtors	8	300		285	
Cash at bank and in hand		3,776		1,899	
		<u>4,076</u>		<u>2,184</u>	
Creditors: Amounts falling due within one year	9	<u>220</u>		<u>36</u>	
Net current assets / (liabilities)			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
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