

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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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.

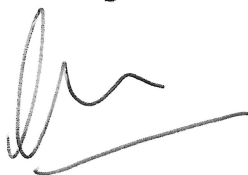
Demand for the charity's services remains high and there are no plans to significantly change the activities of the charity. Whenever face to face contact hasn't been possible or advisable under the government guidelines, staff have been maintaining contact with and providing pastoral support to the 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		<u>-</u>	<u>33,693</u>	<u>33,693</u>	<u>28,032</u>
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		<u>-</u>	<u>37,055</u>	<u>37,055</u>	<u>26,324</u>
Net incoming / (outgoing) resources before transfers		-	-3,362	-3,362	1,708
Transfers between funds		-	-	-	-
Net incoming / (outgoing) resources after transfers		<u>-</u>	<u>-3,362</u>	<u>-3,362</u>	<u>1,708</u>
Balances brought forward		-	3,856	3,856	2,148
Balances carried forward		<u>-</u>	<u>494</u>	<u>494</u>	<u>3,856</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 9 to 11 form part of these financial statements.

Turning the Tide, UK

Company No. 6357631

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BALANCE SHEET AS AT 31st AUGUST 2022

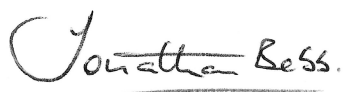
		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	7		-		-
Current assets					
Stocks		-		-	
Debtors	8	358		300	
Cash at bank and in hand		715		3,776	
		1,073		4,076	
Creditors: Amounts falling due within one year	9	579		220	
Net current assets / (liabilities)			494		3,856
			494		3,856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