

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

CONTENTS

| | Page |
|--|----------------|
| Directors' Report | 3 - 6 |
| Independent Examiner's Report | 7 |
| Statement of Financial Activities | 8 |
| Balance Sheet | 9 |
| Notes to the Accounts | 10 - 12 |

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 | Designated fund | Unrestricted funds | Total | Total |
| | | £ | £ | £ | £ |
| Incoming resources | | | | | |
| Donations and grants | 2 | - | 24,246 | 24,246 | 24,374 |
| <i>From activities to further the charity's objects</i> | | | | | |
| TREASURE events | 3 | 10,522 | - | 10,522 | 9,319 |
| <i>From activities to generate funds</i> | | | | | |
| Investment income | | - | 15 | 15 | - |
| Total incoming resources | | <u>10,522</u> | <u>24,261</u> | <u>34,783</u> | <u>33,693</u> |
| Resources expended | | | | | |
| <i>To further the charity's objects</i> | | | | | |
| Operating costs | 4 | 8,780 | 24,498 | 33,278 | 36,095 |
| Governance | 5 | - | 510 | 510 | 960 |
| Total resources expended | | <u>8,780</u> | <u>25,008</u> | <u>33,788</u> | <u>37,055</u> |
| Net incoming / (outgoing) resources before transfers | | 1,742 | -747 | 995 | -3,362 |
| Transfers between funds | | - | - | - | - |
| Net incoming / (outgoing) resources after transfers | | <u>1,742</u> | <u>-747</u> | <u>995</u> | <u>-3,362</u> |
| Balances brought forward | | -174 | 668 | 494 | 3,856 |
| Balances carried forward | | <u>1,568</u> | <u>-79</u> | <u>1,489</u> | <u>494</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.

Turning the Tide, UK

Company No. 6357631

Page 9

BALANCE SHEET AS AT 31st AUGUST 2023

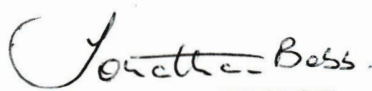
| | | 2023 | | 2022 | |
|--|------|--------------|--------------|--------------|------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 7 | | - | | - |
| Current assets | | | | | |
| Stocks | | - | | - | |
| Debtors | 8 | 1,688 | | 358 | |
| Cash at bank and in hand | | 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.