

# **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**

### **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 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.

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 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 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 2024**

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## **DIRECTORS' REPORT FOR THE YEAR ENDED 31st AUGUST 2024**

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 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](http://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 it's 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  
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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
		£	£	£	£
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>		<u>9,967</u>	<u>25,133</u>	<u>35,100</u>	<u>34,783</u>
<b>Resources expended</b>					
<i>To further the charity's objects</i>					
Operating costs	5	10,028	29,241	39,269	33,278
Governance	6	-	594	594	510
<b>Total resources expended</b>		<u>10,028</u>	<u>29,835</u>	<u>39,863</u>	<u>33,788</u>
<b>Net incoming / (outgoing) resources before transfers</b>		-61	-4,702	-4,763	995
Transfers between funds		-	-	-	-
<b>Net incoming / (outgoing) resources after transfers</b>		<u>-61</u>	<u>-4,702</u>	<u>-4,763</u>	<u>995</u>
Balances brought forward		1,568	-79	1,489	494
<b>Balances carried forward</b>		<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

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

	<b>2024</b>			<b>2023</b>
	<b>Designated</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
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**

	<b>2024</b>			<b>2023</b>
	<b>Designated</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
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**

	<b>2024</b>			<b>2023</b>
	<b>Designated</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
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**

	<b>2024</b>			<b>2023</b>
	<b>Designated</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£
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

	<b>2024</b>	<b>2023</b>
	£	£
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

	<b>2024</b>	<b>2023</b>
	£	£
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

	<b>2023 Brought Forward</b>	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>2024 Carried Forward</b>
	£	£	£	£	£
<b>Restricted funds</b>	-	-	-	-	-
<b>Designated fund</b>					
TREASURE events	1,568	9,967	10,028	-	1,507
<b>Unrestricted funds</b>					
General fund	-79	25,133	29,835	-	-4,781
<b>Total funds</b>	<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.