

# TURNING POINT FOR GOD OF GREAT BRITAIN

England & Wales · Charity number 1124226

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [06048127](#)

**Registered** 2008-05-28

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Turning Point for God  
Unit 9  
Burnt Oak Farm  
Waldron  
Heathfield  
East Sus

**Phone** 0800 058 2856

**Email** [uk@davidjeremiah.org](mailto:uk@davidjeremiah.org)

**Website** [www.davidjeremiah.co.uk](http://www.davidjeremiah.co.uk)

## Activities

---

**Objects:** TO ADVANCE THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE GOSPEL OF JESUS CHRIST MAINLY, BUT NOT EXCLUSIVELY, BY MEANS OF BROADCASTING CHRISTIAN RELIGION MESSAGES, DISTRIBUTING AUDIO, VIDEO AND LITERATURE, HOLDING WORKSHOPS AND SEMINARS AND SUCH OTHER CHARITABLE MEANS AS THE TRUSTEES CONSIDER APPROPRIATE.

**Activities:** To spread the Gospel of Jesus Christ through media.

## Classification

---

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£259,946	£260,885	-	-
2024-06-30	£283,113	£331,623	-	-
2023-06-30	£263,882	£212,277	-	-
2022-06-30	£312,390	£385,859	-	-
2021-06-30	£290,305	£259,080	-	-
2020-06-30	£211,513	£200,749	-	-

## Trustees

Name	Role	Appointed
Andrew Alec Macdonald		2017-10-10
Andrew Timothy Saunders		2021-01-25
David Michael Jeremiah		2016-04-01
Dr DAVID PAUL JEREMIAH		
Jeffrey Allen Wood		2018-09-13

**TURNING POINT FOR GOD OF GREAT BRITAIN**

England & Wales - Charity number 1124226

---

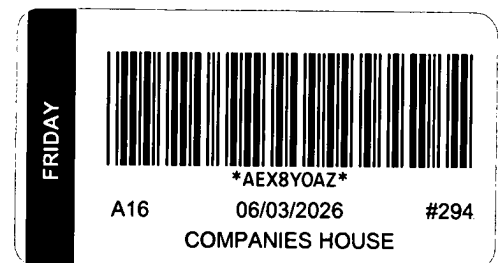
# Accounts

---

Charity registration number 1124226

Company registration number 06048127 (England and Wales)

**TURNING POINT FOR GOD OF GREAT BRITAIN**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**



# TURNING POINT FOR GOD OF GREAT BRITAIN

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr David Paul Jeremiah David Michael Jeremiah Andrew Timothy Saunders Jeffrey Allen Wood Andrew Macdonald	<b>Chairman</b>  Int'l Director (ex officio) Secretary & Correspondent 26 Parkway Houghton Regis LU5 5PT
<b>Secretary</b>	Andrew MacDonald	
<b>Charity number</b>	1124226	
<b>Company number</b>	06048127	
<b>Trading address</b>	Unit 9 Burnt Oak Business Park Waldron Heathfield TN21 0NL	
<b>Registered office</b>	St Mary's Court The Broadway Old Amersham Bucks HP7 0UT	
<b>Independent examiner</b>	Caroline Brazier ACA DChA Cansdales Business Advisers Limited Chartered Accountants St Mary's Court The Broadway Old Amersham Bucks HP70UT	
<b>Bankers</b>	Barclays Bank Leicester LE87 2BB	

---

# **TURNING POINT FOR GOD OF GREAT BRITAIN**

## **CONTENTS**

---

	<b>Page</b>
<b>Trustees' report</b>	<b>1 - 3</b>
<b>Independent examiner's report</b>	<b>4</b>
<b>Statement of financial activities</b>	<b>5</b>
<b>Balance sheet</b>	<b>6</b>
<b>Notes to the financial statements</b>	<b>7 - 10</b>

---

# **TURNING POINT FOR GOD OF GREAT BRITAIN**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 JUNE 2025**

---

The Trustees present their annual report and financial statements for the year ended 30 June 2025.

The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities. The report and statements also comply with the Companies Act 2006 since Turning Point for God of Great Britain was incorporated by guarantee on 10th January 2007. It has no share capital and is a registered charity. The guarantee of each member is limited to £1. The governing document is the Memorandum and Articles of Association of the Company and members of the Board of Trustees are the Directors of the Company.

### **Objectives and activities**

The principal activity of the charitable company during the year was the dissemination of the Christian faith through media.

### **REVIEW OF FINANCIAL POSITION**

Turning Point for God of Great Britain remains a charity that relies heavily on the good will of its suppliers and its volunteers. The Charity has no full-time employees and does not employ a professional fundraiser. The Charity is in a financial position now where it repays operating costs to Turning Point for God USA and is doing so on a regular basis. A working capital of three months' operating costs will be retained in the account at all times.

The Trustees believe that at all times they have sought to act within the guidelines relating to Public Benefit and the programs undertaken fall within the charity's constitution.

Operationally speaking, the number of new names dropped 15% over the previous year and total transactions fell 16%. Over the same period, we also saw a 3% decrease in the number of people who signed up for our Bible Strong Partner clubs.

Over the past fiscal year, the exchange rate between the US Dollar and Pound Sterling has increased in favor of the Pound between GBP £1 to USD \$1.21 and USD \$1.37 (with the current rate at GBP £1 to USD \$1.34). A stronger Pound helps lower costs originating on USD expenses.

During this time, we had 2,484 total active donors, down 14% from the previous year. Included in this total were 723 New Donors. We are actively cultivating relationships with our top 102 donors. We will also continue to work with the Foundation Team in Arizona to further develop and implement Planned Giving strategies in the UK.

We are currently broadcasting on three radio stations across the UK (Premier Radio, TWR UK, and UCB Ireland).

Our weekly television program can be found on three networks (TBN UK, Daystara and God TV).

### **Achievements and performance**

Charity goals for this coming fiscal year are to:

- Bring more people than ever before to a saving knowledge of Jesus Christ.
- Increase the number of monthly givers by emphasizing the benefits of Bible Strong Partner membership and Turning Point +.
- Improve the effectiveness of new name acquisition and product campaigns on Facebook.
- Assess the best shipping solution for UK Product and resources.
- Identify a suitable representative to meet with supporters and churches to further promote local UK outreach.
- Promote newly launched digital magazine and paid printed magazine subscription options.
- Seek additional media partners to grow awareness of the ministry.
- Re-engage church networks that partnered with us previously to promote Why the Nativity? airing in 16 languages this December.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2025

---

Caroline Brazier of Cansdales Business Advisers limited, St Mary's Court, The Broadway, Old Amersham, Bucks, HP7 0UT has been retained as Independent Examiner.

David Saunders and Phill Shippides of Halcyon Print Limited, Burnt Oak Business Park, Waldron, Heathfield, TN21 0NL are the Management Consultants.

#### Financial review

Total income for the year amounted to £259,946 (2024: £283,113) with total expenditure being £260,885 (2024: £331,623). This resulted in a deficit of £939 (2024 deficit : £48,510).

Total unrestricted funds are at a surplus balance of £69,761 slightly down from the surplus balance in 2024 of £70,700. These funds will be used to reach more people for Christ through television, print, and digital initiatives.

It is the policy of the charity to maintain unrestricted funds, which have not been designated for a specific purpose, at a level equivalent to approximately three to six months of operating expenditure. Based on prior year costs, this equates to around £75,000. The Trustees believe that holding reserves at this level provides a safeguard to ensure the charity can continue its current activities in the event of a significant reduction in funding, while alternative sources of income are explored.

The reserves at the current year end 2025 was £69,761, whereas The Trustees are also working towards increasing reserves back to £100,000. This will be achieved by continuing to reduce shipping expenses, resuming digital advertising to attract new donors, and proactively engaging with churches while promoting the charity's resources for sale.

#### Structure, governance and management

There is no maximum number of Trustees under the constitution. The minimum required under the charity's constitution being three. Trustees are appointed as deemed necessary by the existing board from a short list drawn up for consideration. The short list is drawn from a wider non-voting membership. The Chair and officers are appointed by the Trustees from among their number. The International Director of Turning Point with Dr Jeremiah is appointed as *ex officio* Trustee. The whole Board convenes twice a year but is reported to on a weekly and monthly basis. The Board, from time to time will consult by means of video or telephone conferencing.

The Directors are satisfied that no conflict of interest is present and should any such conflict present itself the relevant party will excuse themselves from the Board vote. We have carried out a full assessment between Andrew Saunders and outside contractor, Halcyon, and deemed there to be no conflicts or concerns. Trustees will continue to assess all relationships between Trustees and any outside contractors to ensure no actual or perceived conflicts of interest are present.

#### Statement of trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations and to this end have contracted the services of Cansdales Business Advisers Limited, St Mary's Court, The Broadway, Old Amersham, Bucks, HP70UT.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable Law).

## TURNING POINT FOR GOD OF GREAT BRITAIN

### TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

#### FOR THE YEAR ENDED 30 JUNE 2025

---

The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for the period. In presenting these statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Present the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue.
- The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees (who are also the directors of the company for the purposes of company law) consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and under the provisions of section 477 of the Companies Act and that an independent examination is needed. The independent examination has been undertaken by Caroline Brazier of Cansdales Business Advisers Limited.

The Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.


#### Disclosure of information to independent examiner

So far as each director is aware at the time the report is approved:

There is no relevant information of which the examiner is unaware, and the directors have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information. The directors have provided evidence in accordance with their responsibilities stated above to confirm that the majority creditor will not seek repayment within 12 months from the date of the balance sheet.

In preparing this report, the Directors have taken advantage of the small companies *exemptions* as per the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

The trustees' report was approved by the Board of Trustees.



Andrew Saunders

Dated: 17 February 2026

# TURNING POINT FOR GOD OF GREAT BRITAIN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TURNING POINT FOR GOD OF GREAT BRITAIN

---

I report to the Trustees on my examination of the financial statements of Turning Point for God of Great Britain (the charity) for the year ended 30 June 2025.

#### Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.


I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

#### Use of my report

This report is made solely to the charity's trustees, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

  
Caroline Brazier ACA DChA  
Cansdales Business Advisers Limited  
Chartered Accountants  
St Mary's Court  
The Broadway  
Old Amersham  
Bucks  
HP70UT

Dated: 17 February 2026

# TURNING POINT FOR GOD OF GREAT BRITAIN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

---

	Notes	2025 £	2024 £
<b>Income from:</b>			
Donations and legacies	2	259,946	283,113
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	3	260,885	331,623
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(939)	(48,510)
Fund balances at 1 July 2024		70,700	119,210
		<hr/>	<hr/>
Fund balances at 30 June 2025		69,761	70,700
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities and is considered to be unrestricted for both this year and the previous.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	8	5,042		3,180	
Cash at bank and In hand		108,347		100,065	
		<u>113,389</u>		<u>103,245</u>	
<b>Creditors: amounts falling due within one year</b>	9	(43,628)		(32,545)	
<b>Net current assets</b>			<u>69,761</u>		<u>70,700</u>
<b>Income funds</b>					
Unrestricted funds	11		69,761		70,700
			<u>69,761</u>		<u>70,700</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17 February 2026

  
Andrew Saunders

Company Registration No. 06048127

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

---

### 1 Accounting policies

#### Charity Information

Turning Point for God of Great Britain is a private company limited by guarantee incorporated in England & Wales. The registered office is St Mary's Court, The Broadway, Old Amersham, Bucks HP7 0UT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered. Charitable Activities includes those costs which meet the objectives of the charitable company by relating directly to the advancement, support and education of religious and charitable groups. Governance costs are those incurred in meeting the statutory requirements of running the charitable company.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	259,946	283,113

---

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 3 Charitable activities

	Charitable Activities	Governance Costs	Total 2025	Total 2024
	£	£	£	£
Independent examination fee	-	2,730	2,730	3,144
Fee to independent examiner for other services	-	2,085	2,085	2,700
Premier Christian Radio	73,459	-	73,459	131,936
Maintenance Agreement Fee	3,797	-	3,797	1,555
Voiceovers	10,213	-	10,213	5,635
Management Fee	41,688	-	37,891	38,388
Postage and Print	107,806	-	107,806	135,380
Digital Campaign	16,995	-	16,995	10,352
Finance Cost	1,909	-	1,909	2,418
Other Cost	55	-	55	115
Insurance	148	-	148	-
	<u>256,070</u>	<u>4,815</u>	<u>260,885</u>	<u>331,623</u>
	<u>256,070</u>	<u>4,815</u>	<u>260,885</u>	<u>331,623</u>
<b>For the year ended 30 June 2024</b>				
Unrestricted funds	<u>325,779</u>	<u>5,844</u>		<u>331,623</u>
	<u>325,779</u>	<u>5,844</u>		<u>331,623</u>

### 4 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	At 30.6.25	At 30.6.24
	£	£
Independent Examinations' remuneration	2,730	3,144
Other non-audit services	2,085	2,700

### 5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

None of the Trustees (or any persons connected with them) received expenses reimbursed or donated income to the charitable company in the year.

## TURNING POINT FOR GOD OF GREAT BRITAIN

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 JUNE 2025

#### 6 Employees

There were no employees during the year (2024: None).

#### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 8 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	4,870	3,180
Prepayments and accrued income	172	-
	<u>5,042</u>	<u>3,180</u>

#### 9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	38,498	26,701
Accruals and deferred income	5,130	5,844
	<u>43,628</u>	<u>32,545</u>

#### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources At 30 June 2025	
	£	£	£	£
General funds	<u>70,700</u>	<u>259,946</u>	<u>(260,885)</u>	<u>69,761</u>
Previous year:				
	At 1 July 2023	Incoming resources	Resources At 30 June 2024	
	£	£	£	£
General funds	<u>119,210</u>	<u>283,113</u>	<u>(331,623)</u>	<u>70,700</u>

**TURNING POINT FOR GOD OF GREAT BRITAIN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2025**

---

**11 Analysis of net assets between funds**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fund balances at 30 June 2025 are represented by:		
Current assets/(liabilities)	69,761	70,700
	<u>69,761</u>	<u>70,700</u>

**12 Related party transactions**

In the year ended 30 June 2024 Halcyon Print Management Limited the trading company where Andrew Saunders is a Director, made supply printing & stationery and paid retainer fees of total £115,510 (2024: £111,170) to the charity.

Payment made to Turning Point for God USA, where Dr David Jeremiah and David Michael Jeremiah are Trustees, of £83,227 (2024: £163,884) for media expenses, television program delivery expenses, and printing/mailing of devotional magazines.

**TURNING POINT FOR GOD OF GREAT BRITAIN**

England & Wales - Charity number 1124226

---

# Accounts

---

Charity registration number 1124226

Company registration number 06048127 (England and Wales)

**TURNING POINT FOR GOD OF GREAT BRITAIN**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

# TURNING POINT FOR GOD OF GREAT BRITAIN

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr David Paul Jeremiah David Michael Jeremiah Andrew Timothy Saunders Jeffrey Allen Wood Andrew Macdonald	Chairman  Intl Director (ex officio) Secretary & Correspondent 26 Parkway Houghton Regis LU5 5PT
<b>Secretary</b>	Andrew MacDonald	
<b>Charity number</b>	1124226	
<b>Company number</b>	06048127	
<b>Trading address</b>	Unit 9 Burnt Oak Business Park Waldron Heathfield TN21 0NL	
<b>Registered office</b>	St Mary's Court The Broadway Old Amersham Bucks HP7 0UT	
<b>Independent examiner</b>	Samir Shah FCA Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA	
<b>Bankers</b>	Barclays Bank Leicester LE87 2BB	

---

# TURNING POINT FOR GOD OF GREAT BRITAIN

## CONTENTS

---

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

---

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

---

The Trustees present their annual report and financial statements for the year ended 30 June 2024.

The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities. The report and statements also comply with the Companies Act 2006 since Turning Point for God of Great Britain was incorporated by guarantee on 10th January 2007. It has no share capital and is a registered charity. The guarantee of each member is limited to £1. The governing document is the Memorandum and Articles of Association of the Company and members of the Board of Trustees are the Directors of the Company.

### Objectives and activities

The principal activity of the charitable company during the year was the dissemination of the Christian faith through media.

### REVIEW OF FINANCIAL POSITION

Turning Point for God of Great Britain remains a charity that relies heavily on the good will of its suppliers and its volunteers. There is no formal reserves policy in place. Funds raised are usually expended in the year they have been received with any carry forward amount to be used against future deficits. The Charity has no full-time employees and does not employ a professional fundraiser. The Charity is in a financial position now where it repays operating costs to Turning Point for God USA and is doing so on a regular basis. A working capital of three months' operating costs will be retained in the account at all times.

The Trustees believe that at all times they have sought to act within the guidelines relating to Public Benefit and the programs undertaken fall within the charity's constitution.

Operationally speaking, the number of new names grew 44% over the previous year and total transactions increased from 8,293 to 10,651 (up 28%). Over the same period, we also saw a 32% increase in the number of people who signed up for our Bible Strong Partner clubs.

Over the past year, the exchange rate between the US Dollar and Pound Sterling has increased in favor of the Dollar between GBP £1 to USD \$1.40 – USD \$1.23. A stronger Pound helps lower costs originating on USD expenses.

During this time, we had 3,711 total active donors, the most we have ever had (up 22% over the same period last year). Included in this total were 1,608 New Donors (a 22% increase up from 1,319 the year prior). We are actively cultivating relationships with our top 75 donors. We will also continue to work with the Foundation Team in Arizona to further develop and implement Planned Giving strategies in the UK.

We are currently broadcasting on four radio stations across the UK (Premier Radio, TWR UK, Abacus Radio, and Caleb Radio in Scotland). We are also broadcasting on UCB Ireland.

Our weekly television program can be found on four networks (TBN UK, Daystar, God TV, and Flow TV). We are looking at adding CNBC as a secular station to the lineup and are currently investigating costs.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2024

---

#### Achievements and performance

Charity goals for this coming fiscal year are to:

- \* Bring more people than ever before to a saving knowledge of Jesus Christ.
- \* Continue to promote our UK website and mobile apps.
- \* Promote "Why The Nativity?" to engage with churches and a larger audience across the country.
- \* Strategically place our television program on a secular television station to reach new and larger audiences.
- \* Drive new names, transactions, and further engagement on the website through targeted digital campaigns and other print opportunities.
- \* Utilize excess product to drive revenue and create new names through booths at events or through email campaigns.

Caroline Brazier of SKS Audit LLP C/O Cansdales Business Advisers Limited, St Mary's Court, The Broadway, Old Amersham, Bucks, HP7 0UT has been appointed as Independent Examiner.

David Saunders and Phill Shippides of Halcyon Print Limited, Burnt Oak Business Park, Waldron, Heathfield, TN21 0NL are the Management Consultants.

#### Financial review

Total income for the year amounted to £283,113 (2023: £263,882) with total expenditure being £331,623 (2023: £212,277). This resulted in a deficit of £48,510 (2023 surplus : £51,605).

Total unrestricted funds are at 2024 of £70,700 this has been a decrease in reserves from the 2023 balance of £119,210.

#### Structure, governance and management

There is no maximum number of Trustees under the constitution. The minimum required under the charity's constitution being three. Trustees are appointed as deemed necessary by the existing board from a short list drawn up for consideration. The short list is drawn from a wider non-voting membership. The Chair and officers are appointed by the Trustees from among their number. The International Director of Turning Point with Dr Jeremiah is appointed as *ex officio* Trustee. The whole Board convenes twice a year but is reported to on a weekly and monthly basis. The Board, from time to time will consult by means of video or telephone conferencing.

The Directors are satisfied that no conflict of interest is present and should any such conflict present itself the relevant party will excuse themselves from the Board vote.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

---

### Statement of trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations and to this end have contracted the services of Cansdales Business Advisers Limited.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable Law).

The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for the period. In presenting these statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Present the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue.
- The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees (who are also the directors of the company for the purposes of company law) consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and under the provisions of section 477 of the Companies Act and that an independent examination is needed. The independent examination has been undertaken by Caroline Brazier of SKS Audit LLP.

The Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

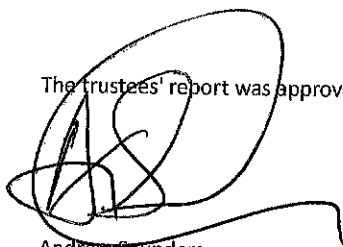
### Disclosure of information to independent examiner

So far as each director is aware at the time the report is approved:

There is no relevant information of which the examiner is unaware, and the directors have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

In preparing this report, the Directors have taken advantage of the small companies *exemptions* as per the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

The trustees' report was approved by the Board of Trustees.



Andrew Saunders

Dated: 7 October 2024

# TURNING POINT FOR GOD OF GREAT BRITAIN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TURNING POINT FOR GOD OF GREAT BRITAIN

---

I report to the Trustees on my examination of the financial statements of Turning Point for God of Great Britain (the charity) for the year ended 30 June 2024.

#### Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements 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 financial statements to be reached.

#### Use of my report

This report is made solely to the charity's trustees, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Samir Shah FCA  
Ramon Lee Ltd  
Chartered Accountants  
93 Tabernacle Street  
London  
EC2A 4BA

Dated: 7 October 2024

# TURNING POINT FOR GOD OF GREAT BRITAIN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

---

	Notes	2024 £	2023 £
<b><u>Income from:</u></b>			
Donations and legacies	2	283,113	263,882
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	3	331,623	212,277
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(48,510)	51,605
Fund balances at 1 July 2023		119,210	67,605
		<hr/>	<hr/>
<b>Fund balances at 30 June 2024</b>		<u>70,700</u>	<u>119,210</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities and is considered to be unrestricted for both this year and the previous.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	9	3,180		2,370	
Cash at bank and in hand		100,065		145,080	
		<u>103,245</u>		<u>147,450</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(32,545)</u>		<u>(28,240)</u>	
Net current assets			70,700		119,210
<b>Income funds</b>					
Unrestricted funds	11		70,700		119,210
			<u>70,700</u>		<u>119,210</u>

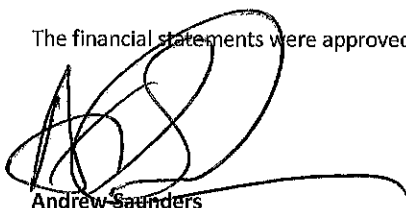
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7 October 2024



Andrew Saunders

Company Registration No. 06048127

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2024

---

#### 1 Accounting policies

##### Charity information

Turning Point for God of Great Britain is a private company limited by guarantee incorporated in England & Wales. The registered office is St Mary's Court, The Broadway, Old Amersham, Bucks HP7 0UT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered. Charitable Activities includes those costs which meet the objectives of the charitable company by relating directly to the advancement, support and education of religious and charitable groups. Governance costs are those incurred in meeting the statutory requirements of running the charitable company.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Software	3 years straight line
-------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	283,113	263,882

### 3 Charitable activities

	Charitable Activities	Governance Costs	Total 2024	Total 2023
	£	£	£	£
Independent examination fee	-	3,144	3,144	2,910
Fee to independent examiner for other services	-	2,700	2,700	2,526
Premier Christian Radio	131,936	-	131,936	34,418
Management Fee	38,388	-	38,388	38,388
Voiceovers	5,635	-	5,635	4,800
Maintainance Agreement Fee	1,555	-	1,555	-
Postage and Print	135,380	-	135,380	90,428
Digital Campaign	10,352	-	10,352	35,185
Finance Cost	2,418	-	2,418	3,108
Other Cost	115	-	115	514
	<u>325,779</u>	<u>5,844</u>	<u>331,623</u>	<u>212,277</u>
	<u>325,779</u>	<u>5,844</u>	<u>331,623</u>	<u>212,277</u>
<b>Analysis by fund</b>				
Unrestricted funds	<u>325,779</u>	<u>5,844</u>	<u>331,623</u>	
	<u>325,779</u>	<u>5,844</u>	<u>331,623</u>	
<b>For the year ended 30 June 2023</b>				
Unrestricted funds	<u>206,841</u>	<u>5,436</u>		<u>212,277</u>
	<u>206,841</u>	<u>5,436</u>		<u>212,277</u>

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

---

### 4 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	At 30.6.24	At 30.6.23
	£	£
Independent Examinations' remuneration	3,144	2,910
Other non-audit services	2,700	2,526
Depreciation - owned assets	-	-

### 5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

None of the Trustees (or any persons connected with them) received expenses reimbursed or donated income to the charitable company in the year.

### 6 Employees

There were no employees during the year (2023: None).

### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 8 Tangible fixed assets

	Computer Software
	£
<b>Cost</b>	
At 1 July 2023	18,602
At 30 June 2024	18,602
<b>Depreciation and impairment</b>	
At 1 July 2023	18,602
At 30 June 2024	18,602

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2024

9 Debtors	2024	2023
Amounts falling due within one year:	£	£
Other debtors	3,180	2,370
	<u>3,180</u>	<u>2,370</u>
	<u><u>3,180</u></u>	<u><u>2,370</u></u>

10 Creditors: amounts falling due within one year	2024	2023
	£	£
Other creditors	26,701	22,804
Accruals and deferred income	5,844	5,436
	<u>32,545</u>	<u>28,240</u>
	<u><u>32,545</u></u>	<u><u>28,240</u></u>

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources At 30 June 2024 expended	
	£	£	£	£
General funds	119,210	283,113	(331,623)	70,700
	<u>119,210</u>	<u>283,113</u>	<u>(331,623)</u>	<u>70,700</u>
<b>Previous year:</b>	<b>At 1 July 2022</b>	<b>Incoming resources</b>	<b>Resources At 30 June 2023 expended</b>	
	£	£	£	£
General funds	67,605	263,882	(212,277)	119,210
	<u>67,605</u>	<u>263,882</u>	<u>(212,277)</u>	<u>119,210</u>
	<u><u>67,605</u></u>	<u><u>263,882</u></u>	<u><u>(212,277)</u></u>	<u><u>119,210</u></u>

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2024

---

#### 12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fund balances at 30 June 2024 are represented by:		
Current assets/(liabilities)	70,700	119,210
	<u>70,700</u>	<u>119,210</u>

#### 13 Related party transactions

In the year ended 30 June 2024 Halcyon Print Management Limited the trading company where Andrew Saunders is a Director, made supply printing & stationery and paid retainer fees of total £111,710 (2023: £131,788) to the charity.

Payment made to Turning Point for God USA, where Dr David Jeremiah and David Michael Jeremiah are Trustees, of £163,884 (2023: £24,783) for media expenses, television program delivery expenses, and printing/mailing of devotional magazines.

**TURNING POINT FOR GOD OF GREAT BRITAIN**

England & Wales - Charity number 1124226

---

# Accounts

---

Charity registration number 1124226

Company registration number 06048127 (England and Wales)

**TURNING POINT FOR GOD OF GREAT BRITAIN**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

# TURNING POINT FOR GOD OF GREAT BRITAIN

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr David Paul Jeremiah David Michael Jeremiah Andrew Timothy Saunders Jeffrey Allen Wood Andrew Macdonald	Chairman  Intl Director (ex officio) Secretary & Correspondent 26 Parkway Houghton Regis LU5 5PT
<b>Secretary</b>	Andrew MacDonald	
<b>Charity number</b>	1124226	
<b>Company number</b>	06048127	
<b>Trading address</b>	Unit 9 Burnt Oak Business Park Waldron Heathfield TN21 0NL	
<b>Registered office</b>	St Mary's Court The Broadway Old Amersham Bucks HP7 0UT	
<b>Independent examiner</b>	Caroline Brazier SKS Audit LLP St Mary's Court The Broadway Old Amersham Bucks HP7 0UT	
<b>Bankers</b>	Barclays Bank Leicester LE87 2BB	

---

# TURNING POINT FOR GOD OF GREAT BRITAIN

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

---

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2023

---

The Trustees present their annual report and financial statements for the year ended 30 June 2023.

The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities. The report and statements also comply with the Companies Act 2006 since Turning Point for God of Great Britain was incorporated by guarantee on 10th January 2007. It has no share capital and is a registered charity. The guarantee of each member is limited to £1. The governing document is the Memorandum and Articles of Association of the Company and members of the Board of Trustees are the Directors of the Company.

#### Objectives and activities

The principal activity of the charitable company during the year was the dissemination of the Christian faith through media.

#### REVIEW OF FINANCIAL POSITION

Turning Point for God of Great Britain remains a charity that relies heavily on the good will of its suppliers and its volunteers. There is no formal reserves policy in place. Funds raised are usually expended in the year they have been received with any carry forward amount to be used against future deficits. The Charity has no full-time employees and does not employ a professional fundraiser. The Charity is in a financial position now where it repays operating costs to Turning Point for God USA and is doing so on a regular basis. A working capital of three months' operating costs will be retained in the account at all times.

The Trustees believe that at all times they have sought to act within the guidelines relating to Public Benefit and the programs undertaken fall within the charity's constitution.

Operationally speaking, the number of new names grew 44% over the previous year and total transactions increased from 8,293 to 10,651 (up 28%). Over the same period, we also saw a 32% increase in the number of people who signed up for our Bible Strong Partner clubs.

Over the past year, the exchange rate between the US Dollar and Pound Sterling has increased in favor of the Dollar between GBP £1 to USD \$1.40 – USD \$1.23. A stronger Pound helps lower costs originating on USD expenses.

During this time, we had 3,711 total active donors, the most we have ever had (up 22% over the same period last year). Included in this total were 1,608 New Donors (a 22% increase up from 1,319 the year prior). We are actively cultivating relationships with our top 75 donors. We will also continue to work with the Foundation Team in Arizona to further develop and implement Planned Giving strategies in the UK.

We are currently broadcasting on four radio stations across the UK (Premier Radio, TWR UK, Abacus Radio, and Caleb Radio in Scotland). We are also broadcasting on UCB Ireland.

Our weekly television program can be found on four networks (TBN UK, Daystar, God TV, and Flow TV). We are looking at adding CNBC as a secular station to the lineup and are currently investigating costs.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2023

---

#### Achievements and performance

Charity goals for this coming fiscal year are to:

- \* Bring more people than ever before to a saving knowledge of Jesus Christ.
- \* Continue to promote our UK website and mobile apps.
- \* Promote "Why The Nativity?" to engage with churches and a larger audience across the country.
- \* Strategically place our television program on a secular television station to reach new and larger audiences.
- \* Drive new names, transactions, and further engagement on the website through targeted digital campaigns and other print opportunities.
- \* Utilize excess product to drive revenue and create new names through booths at events or through email campaigns.

Caroline Brazier of SKS Audit LLP C/O Cansdales Business Advisers Limited, St Mary's Court, The Broadway, Old Amersham, Bucks, HP7 0UT has been appointed as Independent Examiner.

David Saunders and Phill Shippides of Halcyon Print Limited, Burnt Oak Business Park, Waldron, Heathfield, TN21 0NL are the Management Consultants.

#### Financial review

Total income for the year amounted to £263,882 (2022: £312,390) with total expenditure being £212,277 (2022: £385,859). This resulted in a Surplus of £51,605 (2022 Deficit : £73,469).

Total unrestricted funds are at a surplus balance of £119,210 this has been an increase in reserves from the 2022 balance of £67,605.

#### Structure, governance and management

There is no maximum number of Trustees under the constitution. The minimum required under the charity's constitution being three. Trustees are appointed as deemed necessary by the existing board from a short list drawn up for consideration. The short list is drawn from a wider non-voting membership. The Chair and officers are appointed by the Trustees from among their number. The International Director of Turning Point with Dr Jeremiah is appointed as *ex officio* Trustee. The whole Board convenes twice a year but is reported to on a weekly and monthly basis. The Board, from time to time will consult by means of video or telephone conferencing.

The Directors are satisfied that no conflict of interest is present and should any such conflict present itself the relevant party will excuse themselves from the Board vote.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2023

---

### Statement of trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations and to this end have contracted the services of Cansdales Business Advisers Limited.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable Law).

The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for the period. In presenting these statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Present the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue.
- The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees (who are also the directors of the company for the purposes of company law) consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and under the provisions of section 477 of the Companies Act and that an independent examination is needed. The independent examination has been undertaken by Caroline Brazier of SKS Audit LLP.

The Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.


### Disclosure of information to independent examiner

So far as each director is aware at the time the report is approved:

There is no relevant information of which the examiner is unaware, and the directors have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

In preparing this report, the Directors have taken advantage of the small companies *exemptions* as per the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

The trustees' report was approved by the Board of Trustees.



Andrew Saunders

Dated: 20 November 2023

# TURNING POINT FOR GOD OF GREAT BRITAIN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TURNING POINT FOR GOD OF GREAT BRITAIN

---

I report to the Trustees on my examination of the financial statements of Turning Point for God of Great Britain (the charity) for the year ended 30 June 2023.

#### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements 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 financial statements to be reached.

#### **Use of my report**

This report is made solely to the charity's trustees, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Caroline Brazier ACA, DChA  
SKS Audit LLP C/O Cansdales Business Advisers Limited  
Chartered Accountants and Business Advisors  
St Mary's Court  
The Broadway  
Old Amersham  
Bucks HP7 0UT

Dated: 30 November 2023

# TURNING POINT FOR GOD OF GREAT BRITAIN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

---

	Notes	2023 £	2022 £
<b>Income from:</b>			
Donations and legacies	2	263,882	312,390
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	3	212,277	385,859
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		51,605	(73,469)
Fund balances at 1 July 2022		67,605	141,074
		<hr/>	<hr/>
<b>Fund balances at 30 June 2023</b>		<u>119,210</u>	<u>67,605</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities and is considered to be unrestricted for both this year and the previous.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## BALANCE SHEET

AS AT 30 JUNE 2023

---

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	8	2,370		6,304	
Cash at bank and in hand		145,080		111,666	
		<u>147,450</u>		<u>117,970</u>	
<b>Creditors: amounts falling due within one year</b>	9	(28,240)		(50,365)	
Net current assets			<u>119,210</u>		<u>67,605</u>
<b>Income funds</b>					
Unrestricted funds	11		<u>119,210</u>		<u>67,605</u>
			<u>119,210</u>		<u>67,605</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 November 2023



Andrew Saunders

Company Registration No. 06048127

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2023

---

#### 1 Accounting policies

##### Charity information

Turning Point for God of Great Britain is a private company limited by guarantee incorporated in England & Wales. The registered office is St Mary's Court, The Broadway, Old Amersham, Bucks HP7 0UT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered. Charitable Activities includes those costs which meet the objectives of the charitable company by relating directly to the advancement, support and education of religious and charitable groups. Governance costs are those incurred in meeting the statutory requirements of running the charitable company.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Software	3 years straight line
-------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	263,882	312,390

### 3 Charitable activities

	Charitable Activities	Governance Costs	Total 2023	Total 2022
	£	£	£	£
Depreciation and impairment	-	-	-	4,879
Independent examination fee	-	2,910	2,910	2,922
Fee to independent examiner for other services	-	2,526	2,526	2,470
Premier Christian Radio	34,418	-	34,418	97,848
Management Fee	38,388	-	38,388	38,388
Voiceovers	4,800	-	4,800	4,975
Mobile App Maintenance Fee	-	-	-	1,300
Postage and Print	90,428	-	90,428	198,033
Advertising	35,185	-	35,185	30,662
Finance Cost	3,108	-	3,108	4,202
Other Cost	514	-	514	149
	<u>206,841</u>	<u>5,436</u>	<u>212,277</u>	<u>385,859</u>
	<u>206,841</u>	<u>5,436</u>	<u>212,277</u>	<u>385,859</u>
<b>Analysis by fund</b>				
Unrestricted funds	<u>206,841</u>	<u>5,436</u>	<u>212,277</u>	
	<u>206,841</u>	<u>5,436</u>	<u>212,277</u>	
<b>For the year ended 30 June 2022</b>				
Unrestricted funds	<u>380,467</u>	<u>5,392</u>		<u>385,859</u>
	<u>380,467</u>	<u>5,392</u>		<u>385,859</u>

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 4 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	At 30.6.23	At 30.6.22
	£	£
Independent Examinations' remuneration	2,910	2,922
Other non-audit services	2,526	2,470
Depreciation - owned assets	-	4,879

### 5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

None of the Trustees (or any persons connected with them) received expenses reimbursed or donated income to the charitable company in the year.

### 6 Employees

There were no employees during the year (2022: None).

### 7 Tangible fixed assets

	Computer Software
	£
<b>Cost</b>	
At 1 July 2022	18,602
At 30 June 2023	18,602
<b>Depreciation and impairment</b>	
At 1 July 2022	18,602
At 30 June 2023	18,602
<b>Carrying amount</b>	

### 8 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	2,370	3,136
Prepayments and accrued income	-	3,168
	<u>2,370</u>	<u>6,304</u>

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

**9 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Other creditors	22,804	45,013
Accruals and deferred income	5,436	5,352
	<u>28,240</u>	<u>50,365</u>

**10 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 30 June 2023 are represented by:		
Current assets/(liabilities)	119,210	67,605
	<u>119,210</u>	<u>67,605</u>

**11 Unrestricted Funds**

	Movement in Funds			
	Balance at 1 July 2022	Incoming Resources	Resources Expended	Balance at 30 June 2023
Unrestricted Fund	67,605	263,882	212,277	119,210
Total	<u>67,605</u>	<u>263,882</u>	<u>212,277</u>	<u>119,210</u>

**12 Related party transactions**

In the year ended 30 June 2023 Halcyon Print Management Limited the trading company where Andrew Saunders is a Director, made supply printing & stationery and paid retainer fees of total £131,788 (2022: £120,358) to the charity.

Payment made to Turning Point for God USA, where Dr David Jeremiah and David Michael Jeremiah are Trustees, of £24,783 (2022: £172,862) for media expenses, television program delivery expenses, and printing/mailing of devotional magazines.

**TURNING POINT FOR GOD OF GREAT BRITAIN**

England & Wales - Charity number 1124226

---

# Accounts

---

Charity registration number 1124226

Company registration number 06048127 (England and Wales)

**TURNING POINT FOR GOD OF GREAT BRITAIN**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

# TURNING POINT FOR GOD OF GREAT BRITAIN

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr David Paul Jeremiah David Michael Jeremiah Andrew Timothy Saunders Jeffrey Allen Wood Andrew Macdonald	Chairman  Intl Director (ex officio) Secretary & Correspondent 26 Parkway Houghton Regis LU5 5PT
<b>Secretary</b>	Andrew MacDonald	
<b>Charity number</b>	1124226	
<b>Company number</b>	06048127	
<b>Trading address</b>	Unit 9 Burnt Oak Business Park Waldron Heathfield TN21 0NL	
<b>Registered office</b>	St Mary's Court The Broadway Old Amersham Bucks HP7 0UT	
<b>Independent examiner</b>	James Foskett Cansdales Business Advisers Limited St Mary's Court The Broadway Old Amersham Bucks HP7 0UT	
<b>Bankers</b>	Barclays Bank Leicester LE87 2BB	

---

# TURNING POINT FOR GOD OF GREAT BRITAIN

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

---

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### *FOR THE YEAR ENDED 30 JUNE 2022*

---

The Trustees present their annual report and financial statements for the year ended 30 June 2022.

The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities. The report and statements also comply with the Companies Act 2006 since Turning Point for God of Great Britain was incorporated by guarantee on 10th January 2007. It has no share capital and is a registered charity. The guarantee of each member is limited to £1. The governing document is the Memorandum and Articles of Association of the Company and members of the Board of Trustees are the Directors of the Company.

#### **Objectives and activities**

The principal activity of the charitable company during the year was the dissemination of the Christian faith through media.

#### **REVIEW OF FINANCIAL POSITION**

Turning Point for God of Great Britain remains a charity that relies heavily on the good will of its suppliers and its volunteers. There is no formal reserves policy in place. Funds raised are usually expended in the year they have been received with any carry forward amount to be used against future deficits. The Charity has no full-time employees and does not employ a professional fundraiser. The Charity is in a financial position now where it repays operating costs to Turning Point for God USA and is doing so on a regular basis. A working capital of three months' operating costs will be retained in the account at all times.

The Trustees believe that at all times they have sought to act within the guidelines relating to Public Benefit and the programs undertaken fall within the charity's constitution.

Operationally speaking, the number of new names grew 44% over the previous year and total transactions increased from 8,293 to 10,651 (up 28%). Over the same period, we also saw a 32% increase in the number of people who signed up for our Bible Strong Partner clubs.

Over the past year, the exchange rate between the US Dollar and Pound Sterling has increased in favor of the Dollar between GBP £1 to USD \$1.40 – USD \$1.23. A stronger Pound helps lower costs originating on USD expenses.

During this time, we had 3,711 total active donors, the most we have ever had (up 22% over the same period last year). Included in this total were 1,608 New Donors (a 22% increase up from 1,319 the year prior). We are actively cultivating relationships with our top 75 donors. We will also continue to work with the Foundation Team in Arizona to further develop and implement Planned Giving strategies in the UK.

We are currently broadcasting on four radio stations across the UK (Premier Radio, TWR UK, Abacus Radio, and Caleb Radio in Scotland). We are also broadcasting on UCB Ireland.

Our weekly television program can be found on four networks (TBN UK, Daystar, God TV, and Flow TV). We are looking at adding CNBC as a secular station to the lineup and are currently investigating costs.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2022

---

#### Achievements and performance

Charity goals for this coming fiscal year are to:

- \* Bring more people than ever before to a saving knowledge of Jesus Christ.
- \* Continue to promote our UK website and mobile apps.
- \* Promote "Why The Nativity?" to engage with churches and a larger audience across the country.
- \* Strategically place our television program on a secular television station to reach new and larger audiences.
- \* Drive new names, transactions, and further engagement on the website through targeted digital campaigns and other print opportunities.
- \* Utilize excess product to drive revenue and create new names through booths at events or through email campaigns.

James Foskett of Cansdales Business Advisers Limited, St Mary's Court, The Broadway, Old Amersham, Bucks, HP7 0UT has been retained as Independent Examiner.

David Saunders and Phill Shippies of Halcyon Print Limited, Burnt Oak Business Park, Waldron, Heathfield, TN21 0NL are the Management Consultants.

#### Financial review

Total income for the year amounted to £312,390 (2021: £290,305) with total expenditure being £385,859 (2021: £259,080). This resulted in a deficit of £73,469 (2021 surplus: £31,225).

Total unrestricted funds are at a surplus balance of £67,605, this has been a decrease in reserves from the 2021 balance of £141,074. Although the reserves have decreased the trustees are confident that sufficient funds will be received in future periods to cover the required costs of the organisation.

#### Structure, governance and management

There is no maximum number of Trustees under the constitution. The minimum required under the charity's constitution being three. Trustees are appointed as deemed necessary by the existing board from a short list drawn up for consideration. The short list is drawn from a wider non-voting membership. The Chair and officers are appointed by the Trustees from among their number. The International Director of Turning Point with Dr Jeremiah is appointed as *ex officio* Trustee. The whole Board convenes twice a year but is reported to on a weekly and monthly basis. The Board, from time to time will consult by means of video or telephone conferencing.

The Directors are satisfied that no conflict of interest is present and should any such conflict present itself the relevant party will excuse themselves from the Board vote.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2022

---

#### Statement of trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations and to this end have contracted the services of Cansdales Business Advisers Limited.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable Law).

The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for the period. In presenting these statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Present the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue.
- The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees (who are also the directors of the company for the purposes of company law) consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and under the provisions of section 477 of the Companies Act and that an independent examination is needed. The independent examination has been undertaken by James Foskett of Cansdales Business Advisers Limited .

The Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

#### Disclosure of information to independent examiner

So far as each director is aware at the time the report is approved:

There is no relevant information of which the examiner is unaware, and the directors have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

In preparing this report, the Directors have taken advantage of the small companies *exemptions* provided by 41 SA of the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

The trustees' report was approved by the Board of Trustees.

Andrew Saunders

Dated: 31 January 2023

# TURNING POINT FOR GOD OF GREAT BRITAIN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TURNING POINT FOR GOD OF GREAT BRITAIN

---

I report to the Trustees on my examination of the financial statements of Turning Point for God of Great Britain (the charity) for the year ended 30 June 2022.

#### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements 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 financial statements to be reached.

#### **Use of my report**

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

James Foskett BSc (Hons), FCA, DChA  
Cansdales Business Advisers Limited  
Chartered Accountants and Business Advisors  
St Mary's Court  
The Broadway  
Old Amersham  
Bucks HP7 OUT

Dated: 3 February 2023

# TURNING POINT FOR GOD OF GREAT BRITAIN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2022

---

	Notes	2022 £	2021 £
<b>Income from:</b>			
Donations and legacies	2	312,390	290,305
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	3	385,859	259,080
		<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(73,469)	31,225
Fund balances at 1 July 2021		141,074	109,849
		<hr/>	<hr/>
<b>Fund balances at 30 June 2022</b>		67,605	141,074
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities and is considered to be unrestricted for both this year and the previous.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## BALANCE SHEET

AS AT 30 JUNE 2022

---

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	7		-		4,879
<b>Current assets</b>					
Debtors	8	6,304		2,040	
Cash at bank and in hand		111,666		175,703	
		<u>117,970</u>		<u>177,743</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(50,365)</u>		<u>(41,548)</u>	
Net current assets			67,605		136,195
<b>Total assets less current liabilities</b>			<u>67,605</u>		<u>141,074</u>
<b>Income funds</b>					
Unrestricted funds	11		67,605		141,074
			<u>67,605</u>		<u>141,074</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 January 2023

**Andrew Saunders**

**Company Registration No. 06048127**

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2022

---

#### 1 Accounting policies

##### Charity information

Turning Point for God of Great Britain is a private company limited by guarantee incorporated in England & Wales. The registered office is St Mary's Court, The Broadway, Old Amersham, Bucks HP7 0UT.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered. Charitable Activities includes those costs which meet the objectives of the charitable company by relating directly to the advancement, support and education of religious and charitable groups. Governance costs are those incurred in meeting the statutory requirements of running the charitable company.

##### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Software	3 years straight line
-------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

---

**1 Accounting policies**

**(Continued)**

**1.6 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**2 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations and gifts	312,390	290,305

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 3 Charitable activities

	Charitable Activities £	Governance Costs £	Total 2022 £	Total 2021 £
Depreciation and impairment	4,879	-	4,879	6,200
Independent examination fee	-	2,922	2,922	2,746
Fee to independent examiner for other services	-	2,470	2,470	2,306
Premier Christian Radio	97,848	-	97,848	66,930
Management Fee	38,388	-	38,388	38,388
Voiceovers	4,975	-	4,975	3,600
Mobile App Maintenance Fee	1,331	-	1,331	1,300
Postage and Print	198,033	-	198,033	117,775
Advertising	30,662	-	30,662	16,232
Finance Cost	4,202	-	4,202	3,498
Other Cost	149	-	149	105
	<u>380,467</u>	<u>5,392</u>	<u>385,859</u>	<u>259,080</u>
	<u>380,467</u>	<u>5,392</u>	<u>385,859</u>	<u>259,080</u>
<b>Analysis by fund</b>				
Unrestricted funds	<u>380,467</u>	<u>5,392</u>	<u>385,859</u>	
	<u>380,467</u>	<u>5,392</u>	<u>385,859</u>	
<b>For the year ended 30 June 2021</b>				
Unrestricted funds	<u>254,028</u>	<u>5,052</u>		<u>259,080</u>
	<u>254,028</u>	<u>5,052</u>		<u>259,080</u>

#### 4 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	At 30.6.22 £	At 30.6.21 £
Auditors' remuneration	2,922	2,746
Other non-audit services	2,470	2,306
Depreciation - owned assets	4,879	6,200

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

---

#### 5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

None of the Trustees (or any persons connected with them) received expenses reimbursed or donated income to the charitable company in the year.

#### 6 Employees

There were no employees during the year (2021: None).

#### 7 Tangible fixed assets

	<b>Computer Software</b>
	<b>£</b>
<b>Cost</b>	
At 1 July 2021	18,602
	-----
At 30 June 2022	18,602
	-----
<b>Depreciation and impairment</b>	
At 1 July 2021	13,723
Depreciation charged in the year	4,879
	-----
At 30 June 2022	18,602
	-----
<b>Carrying amount</b>	
At 30 June 2022	-
	=====
At 30 June 2021	4,879
	=====

#### 8 Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	3,136	2,040
Prepayments and accrued income	3,168	-
	-----	-----
	6,304	2,040
	=====	=====

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 9 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	45,013	36,548
Accruals and deferred income	5,352	5,000
	<u>50,365</u>	<u>41,548</u>

### 10 Analysis of net assets between funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fund balances at 30 June 2022 are represented by:		
Tangible assets	-	4,879
Current assets/(liabilities)	67,605	136,195
	<u>67,605</u>	<u>141,074</u>

### 11 Movement in Funds

	At 1.7.21	Movement in Funds	At 30.6.22
Unrestricted Fund	141,074	(73,469)	67,605
Total	<u>141,074</u>	<u>(73,469)</u>	<u>67,605</u>
	Incoming Resources	Resources Expended	Movement in Funds
Unrestricted Fund	312,390	(385,859)	(73,469)
Total	<u>312,390</u>	<u>(385,859)</u>	<u>(73,469)</u>

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### *FOR THE YEAR ENDED 30 JUNE 2022*

---

#### **12 Related party transactions**

In the year ended 30 June 2022 Halcyon Print Management Limited , the trading company where Andrew Saunders is a Director, made supply printing & stationery and paid retainer fees of total £120,358 (2021: £90,286) to the charity.

Payment made to Turning Point for God USA, where Dr David Jeremiah and David Michael Jeremiah are Trustees, of £172,862 (2021: \$£81,263) for media expenses, television program delivery expenses, and printing/ mailing of devotional magazines.

**TURNING POINT FOR GOD OF GREAT BRITAIN**

England & Wales - Charity number 1124226

---

# Accounts

---

Charity Registration No. 1124226

Company Registration No. 06048127 (England and Wales)

**TURNING POINT FOR GOD OF GREAT BRITAIN**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

# TURNING POINT FOR GOD OF GREAT BRITAIN

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr David Paul Jeremiah David Michael Jeremiah Andrew MacDonald Jeffrey Wood Andrew Timothy Saunders (Appointed on 25.01.2021)
<b>Secretary</b>	Andrew MacDonald
<b>Charity number</b>	1124226
<b>Company number</b>	06048127
<b>Trading address</b>	Unit 9 Burnt Oak Business Park Waldron Heathfield TN21 0NL
<b>Registered office</b>	Bourbon Court Nightingales Corner Little Chalfont Bucks HP7 9QS
<b>Independent examiner</b>	James Foskett Cansdales Business Advisers Limited Bourbon Court Nightingales Corner Little Chalfont Bucks HP7 9QS
<b>Bankers</b>	Barclays Bank Leicester LE87 2BB

---

# TURNING POINT FOR GOD OF GREAT BRITAIN

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

---

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2021

---

The Trustees present their report and financial statements for the year ended 30 June 2021.

The directors present their report and the financial statements for the year ended 30th June 2021. The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities. The report and statements also comply with the Companies Act 2006 since Turning Point for God of Great Britain was incorporated by guarantee on 10th January 2007. It has no share capital and is a registered charity. The guarantee of each member is limited to £1. The governing document is the Memorandum and Articles of Association of the Company and members of the Board of Trustees are the Directors of the Company.

#### Objectives and activities

The principal activity of the charitable company during the year was the dissemination of the Christian faith through media.

#### REVIEW OF FINANCIAL POSITION

Turning Point for God of Great Britain remains a charity that relies heavily on the good will of its suppliers and its volunteers. As such it has no reserves policy at present, since funds raised are immediately expended. The Charity has no full-time employees and does not employ a professional fundraiser. The Charity is in a financial position now where it repays operating costs (around £12,000/month) to Turning Point USA and is doing so on a regular basis. A working capital of three months' operating costs will be retained in the account at all times.

The Trustees believe that at all times they have sought to act within the guidelines relating to Public Benefit and the programs undertaken fall within the charity's constitution.

Operationally speaking, the number of new names more than doubled over the previous year. Through March, transactions increased from 5,087 to 6,764 (up 31%). We have also seen a 20% increase in the number of people who signed up for our Bible Strong Partner clubs.

Over the past year, the exchange rate between the US Dollar and Pound Sterling has steadily declined in favor of the Pound (with the current rate at GBP £1 to USD 1.39). A stronger Pound helps lower costs originating on USD expenses.

Over the past 9 months, we had 2,521 total active donors, the most we have ever had (up 34% over the same time period last year). Included in this total were 961 New Donors (a 68% increase up from 573). We are actively cultivating relationships with our top 100 donors. We will also continue to work with the Foundation Team in Arizona to further develop and implement Planned Giving strategies in the UK.

We are currently broadcasting on three radio stations across the UK (Premier Radio, TWR UK, and Caleb Radio in Scotland). This past year we also began broadcasting on UCB Ireland.

Our weekly television program can be found on four networks (TBN UK, Daystar, God TV, and Flow TV). Starting in July, our UK Daily program will air on God TV and TBN UK.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2021

---

#### Achievements and performance

Charity goals for this coming fiscal year are to:

Bring more people than ever before to a saving knowledge of Jesus Christ.

Work with TBN UK/God TV to drive new names and engagement through Daily TV.

Continue to promote our UK website and mobile apps, which starting June 1 will also include Daily TV content.

Work with the Turning Point Ministries Foundation in Arizona to promote planned giving and the Jeremiah Legacy Society.

Drive new names, transactions, and further engagement on the website through targeted digital campaigns and other print opportunities.

Utilize excess product to drive revenue and create new names through booths at events or through email campaigns.

James Foskett of Cansdales Business Advisers Limited, Bourbon Court, Nightingale Corner, Little Chalfont, HP7 9QS has been retained as Independent Examiner.

David Saunders and Phill Shippides of Halcyon Print Limited, Burnt Oak Business Park, Waldron, Heathfield, TH21 0NL (pshippides@davidjeremiah.org ) are the Management Consultants.

#### Financial review

Total income for the year amounted to £290,305 (2020: £211,513) with total expenditure being £259,080 (2020: £200,749). This resulted in a surplus of £31,225 (2020: £10,764).

Total unrestricted funds are at a surplus balance of £141,074, this has been an improvement from the 2020 surplus balance of £109,849.

#### Structure, governance and management

There is no maximum number of Trustees under the constitution. The minimum required under the charity's constitution being three. Trustees are appointed as deemed necessary by the existing board from a short list drawn up for consideration. The short list is drawn from a wider non-voting membership. The Chair and officers are appointed by the Trustees from among their number. The International Director of Turning Point with Dr Jeremiah is appointed as *ex officio* Trustee. The whole Board convenes twice a year but is reported to on a weekly and monthly basis. The Board, from time to time will consult by means of video or telephone conferencing.

The directors have increased the number of UK resident trustees to two by appointing Andrew Timothy Saunders as Trustee and Director of Turning Point for God of Great Britain. The Directors are satisfied that no conflict of interest is present and should any such conflict present itself Andrew Saunders will recuse himself from the Board vote. Jeffrey Allen Wood remain as International Director of Turning Point with Dr David Jeremiah and as such remain an *ex officio* trustee of Turning Point for God of Great Britain.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2021

---

### Statement of trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations and to this end have contracted the services of Cansdales Business Advisers Limited, Bourbon Court, Nightingale Corner, Little Chalfont, HP7 9QS.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable Law).

The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for the period. In presenting these statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Present the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue.
- The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees (who are also the directors of the company for the purposes of company law) consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and under the provisions of section 477 of the Companies Act and that an independent examination is needed. The independent examination has been undertaken by James Foskett of Cansdales Business Advisers Limited.

The Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.


### Disclosure of information to independent examiner

So far as each director is aware at the time the report is approved:

There is no relevant information of which the examiner is unaware, and the directors have taken all steps they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

In preparing this report, the Directors have taken advantage of the small companies *exemptions* provided by 41 SA of the Companies Act 2006 and with the financial reporting standard for smaller entities (effective April 2008).

The trustees' report was approved by the Board of Trustees.

  
.....

Andrew Macdonald

Dated: 14/02/2022

# TURNING POINT FOR GOD OF GREAT BRITAIN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF TURNING POINT FOR GOD OF GREAT BRITAIN

---

I report to the Trustees on my examination of the financial statements of Turning Point for God of Great Britain (the charity) for the year ended 30 June 2021.

#### Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements 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 financial statements to be reached.

#### Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

  
James Foskett BSc (Hons), FCA, DChA  
Cansdales Business Advisers Limited  
Chartered Accountants and Business Advisors  
Bourbon Court  
Nightingales Corner  
Little Chalfont  
Bucks HP7 9QS

Dated: 2 March 2022

# TURNING POINT FOR GOD OF GREAT BRITAIN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 £	2020 £
<b>Income from:</b>			
Donations and legacies	2	290,305	211,513
<b>Expenditure on:</b>			
Charitable activities	3	259,080	200,749
<b>Net income for the year/ Net movement in funds</b>		31,225	10,764
Fund balances at 1 July 2020		109,849	99,085
<b>Fund balances at 30 June 2021</b>		141,074	109,849

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities and is considered to be unrestricted for both this year and the previous.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	7		4,879		11,079
<b>Current assets</b>					
Debtors	8	2,040		1,696	
Cash at bank and in hand		175,703		116,188	
		<u>177,743</u>		<u>117,884</u>	
<b>Creditors: amounts falling due within one year</b>	9	(41,548)		(19,114)	
Net current assets			136,195		98,770
<b>Total assets less current liabilities</b>			<u>141,074</u>		<u>109,849</u>
<b>Income funds</b>					
Unrestricted funds	11		141,074		109,849
			<u>141,074</u>		<u>109,849</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2021.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ..... 14 / 02 / 2022



Andrew Macdonald

Company Registration No. 06048127

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

---

### 1 Accounting policies

#### Charity information

Turning Point for God of Great Britain is a private company limited by guarantee incorporated in England & Wales. The registered office is Bourbon Court, Nightingales Corner, Little Chalfont, Bucks, HP7 9QS.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.4 Expenditure

Expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered. Charitable Activities includes those costs which meet the objectives of the charitable company by relating directly to the advancement, support and education of religious and charitable groups. Governance costs are those incurred in meeting the statutory requirements of running the charitable company.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Software	3 years straight line
-------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 1 Accounting policies

(Continued)

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 2 Donations and legacies

Unrestricted funds	Unrestricted funds
2021	2020
£	£

Donations and gifts

290,305	211,513
<u>290,305</u>	<u>211,513</u>

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2021

#### 3 Charitable activities

	Charitable Activities £	Governance Costs £	Total 2021 £	Total 2020 £
Depreciation and impairment	6,200	-	6,200	5,972
Independent examination fee	-	2,746	2,746	2,736
Fee to independent examiner for other services	-	2,306	2,306	2,306
Premier Christian Radio	66,930	-	66,930	107,888
John Pantry Voiceovers	3,600	-	3,600	3,600
Halcyon Management Fee	39,688	-	39,688	36,000
Postage and Print	117,775	-	117,775	34,595
Advertising	16,232	-	16,232	3,855
Finance Cost	3,498	-	3,498	3,339
Other Cost	105	-	105	458
	<u>254,028</u>	<u>5,052</u>	<u>259,080</u>	<u>200,749</u>
	<u>254,028</u>	<u>5,052</u>	<u>259,080</u>	<u>200,749</u>
<b>Analysis by fund</b>				
Unrestricted funds	<u>254,028</u>	<u>5,052</u>	<u>259,080</u>	
	<u>254,028</u>	<u>5,052</u>	<u>259,080</u>	
<b>For the year ended 30 June 2020</b>				
Unrestricted funds	<u>195,707</u>	<u>5,042</u>		<u>200,749</u>
	<u>195,707</u>	<u>5,042</u>		<u>200,749</u>

#### 4 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	At 30.6.21 £	At 30.6.20 £
Auditors' remuneration	2,746	2,736
Other non-audit services	2,306	2,306
Depreciation - owned assets	6,200	5,972

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2021

#### 5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

None of the Trustees (or any persons connected with them) received expenses reimbursed or donated income to the charitable company in the year.

#### 6 Employees

There were no employees during the year (2020: None).

#### 7 Tangible fixed assets

	Computer Software £
<b>Cost</b>	
At 1 July 2020	18,602
At 30 June 2021	18,602
<b>Depreciation and impairment</b>	
At 1 July 2020	7,523
Depreciation charged in the year	6,200
At 30 June 2021	13,723
<b>Carrying amount</b>	
At 30 June 2021	4,879
At 30 June 2020	11,079

#### 8 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	2,040	1,696

# TURNING POINT FOR GOD OF GREAT BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	36,548	14,114
Accruals and deferred income	5,000	5,000
	<u>41,548</u>	<u>19,114</u>

### 10 Analysis of net assets between funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fund balances at 30 June 2021 are represented by:		
Tangible assets	4,879	11,079
Current assets/(liabilities)	136,195	98,770
	<u>141,074</u>	<u>109,849</u>

### 11 Movement in Funds

	At 1.7.20	Movement in Funds	At 30.6.21
Unrestricted Fund	109,849	31,225	141,074
Total	<u>109,849</u>	<u>31,225</u>	<u>141,074</u>
	Incoming Resources	Resources Expended	Movement in Funds
Unrestricted Fund	290,305	(259,080)	31,225
Total	<u>290,305</u>	<u>(259,080)</u>	<u>31,225</u>

### 12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).