

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

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<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	

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# TURNING POINT FOR GOD OF GREAT BRITAIN

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# TURNING POINT FOR GOD OF GREAT BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2023

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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

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#### 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 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 £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**

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### 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

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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
<b>Expenditure on:</b>			
Charitable activities	3	212,277	385,859
<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
<b>Fund balances at 30 June 2023</b>		119,210	67,605

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

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#### 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
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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
	206,841	5,436	212,277	385,859
	206,841	5,436	212,277	385,859
<b>Analysis by fund</b>				
Unrestricted funds	206,841	5,436	212,277	
	206,841	5,436	212,277	
<b>For the year ended 30 June 2022</b>				
Unrestricted funds	380,467	5,392		385,859
	380,467	5,392		385,859

# 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	Unrestricted funds
	2023	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

	Balance at 1 July 2022	Movement in Funds		Balance at 30 June 2023
		Incoming Resources	Resources Expended	
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.