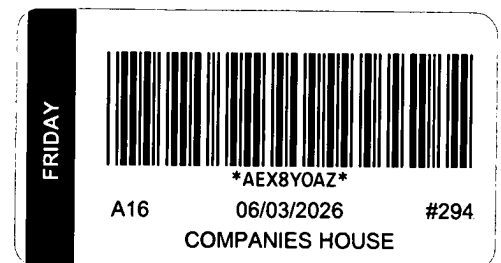


Charity registration number 1124226

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

Trustees	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
Secretary	Andrew MacDonald	
Charity number	1124226	
Company number	06048127	
Trading address	Unit 9 Burnt Oak Business Park Waldron Heathfield TN21 0NL	
Registered office	St Mary's Court The Broadway Old Amersham Bucks HP7 0UT	
Independent examiner	Caroline Brazier ACA DChA Cansdales Business Advisers Limited Chartered Accountants St Mary's Court The Broadway Old Amersham Bucks HP70UT	
Bankers	Barclays Bank Leicester LE87 2BB	

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 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 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 £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.

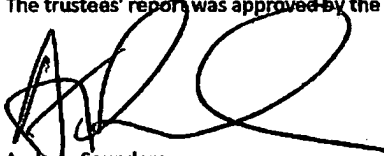
Disclosure of information to independent examiner

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.

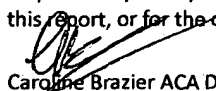
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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 £
Income from:			
Donations and legacies	2	259,946	283,113
		<hr/>	<hr/>
Expenditure on:			
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 £	£
Current assets					
Debtors	8	5,042		3,180	
Cash at bank and In hand		108,347		100,065	
		<u>113,389</u>		<u>103,245</u>	
Creditors: amounts falling due within one year	9	<u>(43,628)</u>		<u>(32,545)</u>	
Net current assets			<u>69,761</u>		<u>70,700</u>
Income funds					
Unrestricted funds	11		<u>69,761</u>		<u>70,700</u>
			<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>
For the year ended 30 June 2024				
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 expended	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 expended	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.