

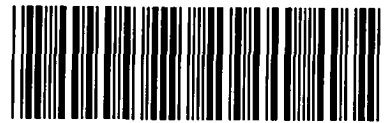
Company registration number: NI040688

TIDES Training and Consultancy

(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 30 September 2015

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COMPANIES HOUSE

McCleary & Company Ltd (incorporating J R McKee & Co)
Chartered Accountants & Registered Auditors
Ratheane House
32 Hillsborough Road
Lisburn
Co Antrim
BT28 1AQ

TIDES Training and Consultancy

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TIDES Training and Consultancy
Reference and Administrative Details

Charity name	TIDES Training and Consultancy
Company registration number	NI040688
Principal office	Duncairn Complex Duncairn Avenue Belfast BT14 6BP
Registered office	Duncairn Complex Duncairn Avenue Belfast BT14 6BP
Trustees	Mr John Hart Mr David Gaston Mr Sean Pettis Dr Joanne Stuart Miss Helen Jane Nelson Mr Joe O'Donnell Mr Eric Rainey
Secretary	Mr Sean Pettis
Solicitor	Edwards & Co 28 Hill Street Belfast Co. Antrim BT1 2LA
Bankers	Santander
Auditors	McCleary & Company Ltd (incorporating J R McKee & Co) Ratheane House 32 Hillsborough Road Lisburn Co Antrim BT28 1AQ

TIDES Training and Consultancy

Trustees' Report

The trustees (who are also Directors of TIDES Training and Consultancy for the purpose of company law) present their annual report and the audited financial statements for the year ending 30th September 2015.

Reference and Administrative Details

Details of the The Board of Trustees (Board), company secretary and other advisers are listed on page 1.

Structure Governance and Management

Governing Document

TIDES Training and Consultancy is a company limited by guarantee governed by its Memorandum and Articles of Association with Charitable Status. It is committed to helping build the community infrastructure necessary to sustain a lasting and equitable peace in situations which experienced violent conflict. During the year we reviewed and updated our Articles of Association in line with the Companies Act 2006.

Appointment of Trustees as set out in the Articles of Association

No more than eleven and no less than four people (including Co-opted Trustees)

Organisation

The Board of Trustees met five times this year and the management sub-committee met regularly covering strategic and organisational matters. The Operations Director manages the day to day operations of the charitable company.

Risk Policy

The Board Members have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the organisation, and are satisfied that systems are in place to manage its exposure to the major risks.

Reserve Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to between three and six months expenditure. The Board Members consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves is continually being reviewed and we work towards this throughout the year.

Governance and Management

The effective and efficient management of TIDES is guided by our principles and values, reflecting integrity and accountability. TIDES Training and Consultancy has a proactive approach in promoting good governance operates under The Code of Good Governance for the voluntary and community Management Committees/ Boards.

Principle 1: Board leadership

Principle 2: Board's responsibilities, legal requirements and obligations

Principle 3: The effective board

Principle 4: Performing, reviewing and renewing board

Principle 5: Board delegation

Principle 6: Board integrity

Principle 7: Board openness

TIDES Training and Consultancy

Trustees' Report

This year we have registered under the terms of the Charity Commission and have been in discussion with them. We continued our review of operating costs and the delivery of services to us, ensuring value for money. We retained the consultancy services for Human Recourses.

We continue to work with the Management Team and Staff to plan and evaluate work against the strategic plan. The trustees have continued to supported the management with transition to the new leadership. The Board of trustees, Management team and Staff had a very productive year working towards the implementation of our strategic plan.

Staffing

The Management structure has been Liza Wilkinson shadowing Mary Montague, Enda Young shadowing Alan Ruddock and Laura continuing in her role as Business & Operations manager.

Our staff team includes Gary Carpendale and has seen changes with Sean O'Baoill leaving in March, Kasturi Kada leaving in July and Jonny McEwen and John Carson joining us in September.

About us

TIDES Training & Consultancy is an ethically based non-profit company which offers Conflict Management, Community Relations and Mediation Training. Our team designs and delivers programmes and mediation processes to empower people with practical skills to: *deal with the challenges of everyday life, address the legacy of political violence and engage with a more globalised society.*

TIDES have a reputation built on the proven ability to develop training programs and mediative processes that are creative and relevant. We work primarily across the Community, Public and Private sectors of Northern Ireland and have an extensive portfolio of work internationally.

We offer a number of consultancy options including:

- Capacity Building training and activities
- Diversity and Good Relations training
- Conflict-sensitive planning and strategic development, i.e. identifying potential conflicts and setting in place mechanisms to deal with them
- Mediation Assessment, design and delivery
- Restorative approaches and practice
- Monitoring and Evaluation (Among other evaluation skills, TIDES staff are trained to administer the Rikter® Scale tool)
- Conflict Audit
- Organisational Management
- Tailored Conflict Management training
- Advice on conflict-related issues
- Mentoring and Coaching

Our Vision

A future of opportunities built on resilient relationships

TIDES Training and Consultancy

Trustees' Report

Our Mission

TIDES are dedicated to developing and delivering processes to facilitate strong and flexible relationships in order to create a respectful society.

Value Statement

TIDES values are **Compassion, Justice and Understanding** and our work is underpinned by our belief in the principles of **Transformation Interdependence Diversity Equity and Sustainability**.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

.....

Mr John Hart
Trustee

Date: 25/1/16

Independent Auditors' Report to the Trustees of TIDES Training and Consultancy

We have audited the financial statements of TIDES Training and Consultancy for the year ended 30 September 2015, set out on pages 7 to 16. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body. Our work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

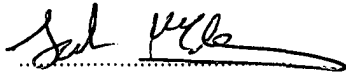
**Independent Auditors' Report to the Trustees of
TIDES Training and Consultancy**

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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



John McCleary FCA
Senior Statutory Auditor
for and on behalf of:
McCleary & Company Ltd, Statutory Auditors

Ratheane House
32 Hillsborough Road
Lisburn
Co Antrim
BT28 1AQ

Date: 25/1/16

McCleary & Company Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

TIDES Training and Consultancy

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 30 September 2015

		Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	4,100	53,801	57,901	288,679
Investment income	4	329	-	329	113
Incoming resources from charitable activities	5	130,373	-	130,373	280,889
Other incoming resources	6	783	-	783	-
Total incoming resources		<u>135,585</u>	<u>53,801</u>	<u>189,386</u>	<u>569,681</u>
Resources expended					
Charitable activities	7	206,655	56,312	262,967	494,551
Governance costs	7	1,980	-	1,980	2,160
Total resources expended		<u>208,635</u>	<u>56,312</u>	<u>264,947</u>	<u>496,711</u>
Net (expenditure)/income before transfers		(73,050)	(2,511)	(75,561)	72,970
Transfers					
Gross transfers between funds		<u>11,347</u>	<u>(11,347)</u>	<u>-</u>	<u>-</u>
Net movements in funds		(61,703)	(13,858)	(75,561)	72,970
Reconciliation of funds					
Total funds brought forward		<u>244,510</u>	<u>13,858</u>	<u>258,368</u>	<u>185,398</u>
Total funds carried forward		<u>182,807</u>	<u>-</u>	<u>182,807</u>	<u>258,368</u>

The notes on pages 9 to 16 form an integral part of these financial statements.


TIDES Training and Consultancy (Registration number: NI040688)

Balance Sheet as at 30 September 2015

		2015		2014	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		2,527		3,503
Investments	13		<u>1</u>		<u>1</u>
			2,528		3,504
Current assets					
Debtors	14	34,134		138,009	
Cash at bank and in hand		<u>161,732</u>		<u>120,738</u>	
		195,866		258,747	
Creditors: Amounts falling due within one year	15	<u>(15,587)</u>		<u>(3,883)</u>	
Net current assets			<u>180,279</u>		<u>254,864</u>
Net assets			<u><u>182,807</u></u>		<u><u>258,368</u></u>
The funds of the charity:					
Restricted funds					13,858
Unrestricted funds					
Unrestricted income funds			<u>182,807</u>		<u>244,510</u>
Total charity funds			<u><u>182,807</u></u>		<u><u>258,368</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved and authorised for issue by the Board on 25/11/16 and signed on its behalf by:



 Mr John Hart
 Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

TIDES Training and Consultancy

Notes to the Financial Statements for the Year Ended 30 September 2015

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 18.

Incoming resources

Grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Notes to the Financial Statements for the Year Ended 30 September 2015

Depreciation

Office equipment	25% straight line
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Fixed asset investments are included at market value at the balance sheet date.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Grants				
Grants - other agencies	4,100	53,801	57,901	288,679

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Tides CRC	-	46,226	46,226	47,866
BRiC project	-	(11)	(11)	236,153
Community Relations Council	-	7,586	7,586	4,660
Belfast City Council	2,000	-	2,000	-
Lloyds TSB	2,100	-	2,100	-
	<u>4,100</u>	<u>53,801</u>	<u>57,901</u>	<u>288,679</u>

TIDES Training and Consultancy

Notes to the Financial Statements for the Year Ended 30 September 2015

..... continued

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Interest on cash deposits	329	-	329	113

5 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Unrestricted funds				
Fees and supplies	124,847	-	124,847	271,605
Dept. of Foreign Affairs and Trade (RoI)	5,526	-	5,526	9,284
	130,373	-	130,373	280,889

6 Other incoming resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Other income				
Other income	783	-	783	-

TIDES Training and Consultancy

Notes to the Financial Statements for the Year Ended 30 September 2015

..... continued

7 Total resources expended

	Unrestricted funds	Restricted funds	Governance	Total 2015	Total 2014
	£	£	£	£	£
Direct costs					
Employment costs	82,070	40,029	-	122,099	218,614
Establishment costs	3,397	-	-	3,397	12,031
Repairs and maintenance	691	-	-	691	334
Office expenses	2,303	-	-	2,303	3,501
Subscriptions and donations	741	-	-	741	-
Facilitation and Associates	12,782	-	-	12,782	36,638
Sundry and other costs	6,894	1,911	-	8,805	27,739
OCN Costs	5,876	-	-	5,876	14,305
Travel and subsistence	14,220	-	-	14,220	76,430
Legal and professional costs	4,293	-	-	4,293	3,952
	<u>133,267</u>	<u>41,940</u>	<u>-</u>	<u>175,207</u>	<u>393,544</u>
Support costs					
Employment costs	53,230	14,372	-	67,602	69,588
Establishment costs	13,437	-	-	13,437	19,899
Office expenses	4,641	-	-	4,641	7,485
Printing, posting and stationery	323	-	-	323	1,446
Auditors' remuneration	-	-	1,980	1,980	2,160
Bank charges	527	-	-	527	915
Depreciation of tangible fixed assets	1,230	-	-	1,230	1,674
	<u>73,388</u>	<u>14,372</u>	<u>1,980</u>	<u>89,740</u>	<u>103,167</u>
	<u>206,655</u>	<u>56,312</u>	<u>1,980</u>	<u>264,947</u>	<u>496,711</u>

8 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

TIDES Training and Consultancy

Notes to the Financial Statements for the Year Ended 30 September 2015

..... continued

9 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2015		2014
	£	£	£
Auditors' remuneration - audit services		1,980	2,160
Depreciation of tangible fixed assets		1,230	1,674
		<u>1,230</u>	<u>1,674</u>

10 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2015 No.	2014 No.
Charitable activities	5	9
Administration	2	2
	<u>7</u>	<u>11</u>

The aggregate payroll costs of these persons were as follows:

	2015 £	2014 £
Wages and salaries	188,177	264,946
Social security	1,524	22,243
	<u>189,701</u>	<u>287,189</u>

11 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

TIDES Training and Consultancy

Notes to the Financial Statements for the Year Ended 30 September 2015

..... continued

12 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 October 2014	24,785
Additions	254
As at 30 September 2015	<u>25,039</u>
Depreciation	
As at 1 October 2014	21,282
Charge for the year	1,230
As at 30 September 2015	<u>22,512</u>
Net book value	
As at 30 September 2015	<u>2,527</u>
As at 30 September 2014	<u>3,503</u>

13 Investments held as fixed assets

	Unlisted investments £
Market value	
As at 1 October 2014 and 30 September 2015	<u>1</u>
Net book value	
As at 30 September 2015	<u>1</u>
As at 30 September 2014	<u>1</u>

All investment assets were held in the UK.

The charity has an interest in the following:

	Principal activity	Address	Ownership	%
Other entities				
Tides Trading Services Limited	Dormant Company	Duncairn Complex, Duncairn Avenue, Belfast.	Ordinary Shares	100

TIDES Training and Consultancy

Notes to the Financial Statements for the Year Ended 30 September 2015

..... continued

14 Debtors

	2015 £	2014 £
Trade debtors	32,634	29,876
Other debtors	775	88
Prepayments and accrued income	725	108,045
	<u>34,134</u>	<u>138,009</u>

15 Creditors: Amounts falling due within one year

	2015 £	2014 £
Trade creditors	12,886	1,722
Other creditors	1	1
Accruals and deferred income	2,700	2,160
	<u>15,587</u>	<u>3,883</u>

16 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

TIDES Training and Consultancy

Notes to the Financial Statements for the Year Ended 30 September 2015

..... continued

17 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

18 Analysis of funds

	At 1 October 2014	Incoming resources	Resources expended	Transfers	At 30 September 2015
	£	£	£	£	£
General Funds					
Unrestricted income fund	244,510	135,585	(208,635)	11,347	182,807
Restricted Funds					
BRiC	11,358	(11)	-	(11,347)	-
Community Relations Council	-	46,226	(46,226)	-	-
Small Grants	2,500	7,586	(10,086)	-	-
	13,858	53,801	(56,312)	(11,347)	-
	258,368	189,386	(264,947)	-	182,807

19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Tangible assets	2,527	-	2,527	3,503
Investments	1	-	1	1
Current assets	195,866	-	195,866	258,747
Creditors: Amounts falling due within one year	(15,587)	-	(15,587)	(3,883)
Net assets	182,807	-	182,807	258,368