

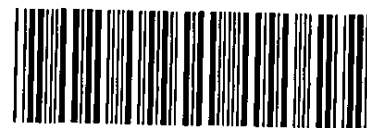
Company registration number: NI040688

# TIDES Training and Consultancy

(A company limited by guarantee)

Annual Report and Financial Statements  
for the Year Ended 30 September 2013

THURSDAY



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27/02/2014

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COMPANIES HOUSE

J R McKee & Co  
Chartered Accountants & Registered Auditor  
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**

<b>Charity name</b>	TIDES Training and Consultancy	
<b>Company registration number</b>	NI040688	
<b>Principal office</b>	7A Weavers Court Belfast BT12 5GH	
<b>Registered office</b>	7A Weavers Court Belfast BT12 5GH	
<b>Trustees</b>	Mr John Hart	
	Ms Laura Couser	(Resigned 12 June 2013)
	Mr David Gaston	
	Mr Patrick Kane	(Resigned 28 January 2013)
	Mr Mike Mullan	(Resigned 30 November 2012)
	Ms Ursula Murray	(Resigned 30 November 2012)
	Mr Sean Pettis	
	Ms Joanne Stuart	
	Miss Helen Jane Nelson	(Appointed 28 January 2013)
	Mr Joe O'Donnell	(Appointed 16 September 2013)
	Mr Eric Rainey	(Appointed 16 September 2013)
<b>Secretaries</b>	Mr Patrick Kane	(Resigned 28 January 2013)
	Mr Sean Pettis	(Appointed 28 January 2013)
<b>Solicitor</b>	Edwards & Co 28 Hill Street Belfast Co. Antrim BT1 2LA	

**TIDES Training and Consultancy**  
**Reference and Administrative Details**

<b>Bankers</b>	Bank of Ireland Limited 28 University Road Belfast BT7 1NH
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<b>Auditor</b>	J R McKee & Co Ratheane House 32 Hillsborough Road Lisburn Co Antrim BT28 1AQ
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## **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 2013.

#### **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 three 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 Training 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 continued a review of our Articles in preparation for the requirements under the Charity Commission. 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 evaluate the work against the strategic plan. The Trustees support the management group in their development of a consensus management structure. The plan for this year included ensuring the further development of effective leadership as preparation for a smooth transition to new leadership over the coming five years. The Board of trustees, Management team and Staff had a very productive year working towards the development of our new strategic plan.

#### **Staffing**

Our management structure has moved to a circular consensus model for strategic planning. The Management team are Mary Montague, Liza Wilkinson, Alan Ruddock, Laura Couser and acting bric manger Enda Young.

Our staff team increased this year and includes Denis Anderson, Gary Carpendale, Kasturi Kada, Sean O'Baoille, Billy Robinson, Lisa Wilkinson, Laurie Randal and Adree Wallace.

#### **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
- 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**

To Learn from the past

Effect change in the present

To Give Life to New Possibilities

## **TIDES Training and Consultancy**

### **Trustees' Report**

#### **Our Mission**

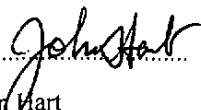
Tides is a social enterprise partnership of highly trained practitioners who work by invite and agreement in the field of conflict management, good relations and diversity to connect and build relationships and open new possibilities.

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

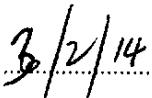
#### **Small company provisions**

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:.....

## **TIDES Training and Consultancy**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees (who are also directors of TIDES Training and Consultancy for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.



## **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 2013, set out on pages 9 to 19. 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, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 set out on page 6, 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 2013 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.

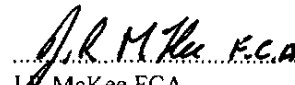
**Independent Auditors' Report to the Trustees of  
TIDES Training and Consultancy**

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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.

  
J R McKee FCA  
Senior Statutory Auditor  
for and on behalf of:  
J R McKee & Co, Statutory Auditor

Ratheane House  
32 Hillsborough Road  
Lisburn  
Co Antrim  
BT28 1AQ

Date: 2 February 2014

J R McKee & Co 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 2013

		Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	Note	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	-	178,535	178,535	272,168
Investment income	4	133	1	134	1,082
Incoming resources from charitable activities	5	364,236	-	364,236	314,520
Other incoming resources	6	-	-	-	50
Total incoming resources		<u>364,369</u>	<u>178,536</u>	<u>542,905</u>	<u>587,820</u>
<b>Resources expended</b>					
Charitable activities	7	328,249	232,692	560,941	556,485
Governance costs	7	2,160	-	2,160	2,160
Total resources expended		<u>330,409</u>	<u>232,692</u>	<u>563,101</u>	<u>558,645</u>
Net (expenditure)/income before transfers		33,960	(54,156)	(20,196)	29,175
<b>Transfers</b>					
Gross transfers between funds		<u>1,666</u>	<u>(1,666)</u>	<u>-</u>	<u>-</u>
Net movements in funds		35,626	(55,822)	(20,196)	29,175
<b>Reconciliation of funds</b>					
Total funds brought forward		146,788	58,806	205,594	176,419
Total funds carried forward		<u>182,414</u>	<u>2,984</u>	<u>185,398</u>	<u>205,594</u>

The notes on pages 11 to 19 form an integral part of these financial statements.

**TIDES Training and Consultancy (Registration number: NI040688)**

**Balance Sheet as at 30 September 2013**

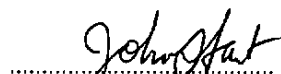
		2013		2012	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		510		3,580
Investments	13		<u>1</u>		<u>1</u>
			511		3,580
<b>Current assets</b>					
Debtors	14	64,984		70,269	
Cash at bank and in hand		<u>147,973</u>		<u>139,827</u>	
		212,957		210,096	
<b>Creditors: Amounts falling due within one year</b>	15	<u>(28,070)</u>		<u>(8,082)</u>	
<b>Net current assets</b>			<u>184,887</u>		<u>202,014</u>
<b>Net assets</b>			<u><u>185,398</u></u>		<u><u>205,594</u></u>

The funds of the charity:

<b>Total restricted funds</b>	2,984	58,806
<b>Unrestricted funds</b>		
Unrestricted income funds	<u>182,414</u>	<u>146,788</u>
<b>Total charity funds</b>	<u><u>185,398</u></u>	<u><u>205,594</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).

Approved by the Board on 3rd Feb 14 and signed on its behalf by:



Mr John Hart  
Trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

## **TIDES Training and Consultancy**

### **Notes to the Financial Statements for the Year Ended 30 September 2013**

#### **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.

## **TIDES Training and Consultancy**

### **Notes to the Financial Statements for the Year Ended 30 September 2013**

..... *continued*

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office equipment	25% straight line
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#### **Investments**

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

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.

#### **Operating leases**

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

## TIDES Training and Consultancy

### Notes to the Financial Statements for the Year Ended 30 September 2013

..... continued

#### 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>Grants</b>				
Grants - other agencies	-	178,535	178,535	272,168

#### 3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Tides CRC	-	44,640	44,640	42,400
Small Grants	-	-	-	9,950
BRIC project	-	130,895	130,895	219,818
Belfast City Council	-	3,000	3,000	-
	-	178,535	178,535	272,168

#### 4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Interest on cash deposits	133	1	134	1,082

#### 5 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>Unrestricted funds</b>				
Fees and supplies	364,236	-	364,236	314,520

## **TIDES Training and Consultancy**

### **Notes to the Financial Statements for the Year Ended 30 September 2013**

..... *continued*

#### **6 Other incoming resources**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2013 £</b>	<b>Total Funds 2012 £</b>
<b>Other income</b>				
Other income	-	-	-	50



# TIDES Training and Consultancy

## Notes to the Financial Statements for the Year Ended 30 September 2013

..... continued

### 7 Total resources expended

	Unrestricted funds	Restricted funds	Governance	Total 2013	Total 2012
	£	£	£	£	£
<b>Direct costs</b>					
Employment costs	123,908	113,453	-	237,361	302,014
Establishment costs	11,053	-	-	11,053	9,486
Repairs and maintenance	1,555	-	-	1,555	1,011
Office expenses	2,634	1,278	-	3,912	4,658
Subscriptions and donations	1,036	6,695	-	7,731	4,204
Facilitation and Associates	70,031	-	-	70,031	28,070
Sundry and other costs	19,140	2,710	-	21,850	12,979
OCN Costs	18,804	10,516	-	29,320	13,500
Travel and subsistence	38,836	33,244	-	72,080	77,113
Legal and professional costs	7,782	-	-	7,782	9,164
	<u>294,779</u>	<u>167,896</u>	<u>-</u>	<u>462,675</u>	<u>462,199</u>
<b>Support costs</b>					
Employment costs	26,280	44,622	-	70,902	63,807
Establishment costs	-	17,977	-	17,977	17,593
Office expenses	2,141	2,197	-	4,338	6,895
Printing, posting and stationery	1,027	-	-	1,027	1,927
Auditors' remuneration	-	-	2,160	2,160	2,160
Bank charges	952	-	-	952	996
Depreciation of tangible fixed assets	3,070	-	-	3,070	3,068
	<u>33,470</u>	<u>64,796</u>	<u>2,160</u>	<u>100,426</u>	<u>96,446</u>
	<u>328,249</u>	<u>232,692</u>	<u>2,160</u>	<u>563,101</u>	<u>558,645</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 2013

..... continued

#### 9 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2013		2012
	£	£	£
Auditors' remuneration - audit services		2,160	2,160
Depreciation of tangible fixed assets		3,070	3,068
		<u>5,230</u>	<u>5,228</u>

#### 10 Employees' remuneration

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

	2013 No.	2012 No.
Charitable activities	9	10
Administration	2	2
	<u>11</u>	<u>12</u>

The aggregate payroll costs of these persons were as follows:

	2013 £	2012 £
Wages and salaries	279,746	327,150
Social security	24,473	33,313
	<u>304,219</u>	<u>360,463</u>

#### *Senior employees*

During the year, the number of senior employees who received emoluments falling within the following ranges was:

	2013 No.	2012 No.
£60,000 - £70,000	<u>-</u>	<u>-</u>

During the year, defined contribution pension contributions on behalf of these staff amounted to £nil (2012 - £nil).

#### 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 2013

..... continued

### 12 Tangible fixed assets

	Fixtures, fittings and equipment £
<b>Cost</b>	
As at 1 October 2012 and 30 September 2013	<u>20,118</u>
<b>Depreciation</b>	
As at 1 October 2012	16,538
Charge for the year	<u>3,070</u>
As at 30 September 2013	<u>19,608</u>
<b>Net book value</b>	
As at 30 September 2013	<u>510</u>
As at 30 September 2012	<u>3,580</u>

### 13 Investments held as fixed assets

	Unlisted investments £
<b>Market value</b>	
Additions	<u>1</u>
<b>Net book value</b>	
As at 30 September 2013	<u>1</u>

All investment assets were held in the UK.

The charity has an interest in the following:

	Principal activity	Address	Ownership	%
<b>Other entities</b>				
Tides Trading Services Limited	Dormant Company	7A Weavers Court, Linfield Industrial Estate, Belfast.	Ordinary Shares	100

## **TIDES Training and Consultancy**

### **Notes to the Financial Statements for the Year Ended 30 September 2013**

..... continued

#### **14 Debtors**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Trade debtors	62,896	57,305
Other debtors	119	120
Prepayments and accrued income	1,969	12,844
	<u>64,984</u>	<u>70,269</u>

#### **15 Creditors: Amounts falling due within one year**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Trade creditors	19,283	3,587
Other creditors	1,855	457
Accruals and deferred income	6,932	4,038
	<u>28,070</u>	<u>8,082</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 2013

..... 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 2012	Incoming resources	Resources expended	Transfers	At 30 September 2013
	£	£	£	£	£
<b>General Funds</b>					
Unrestricted income fund	146,788	364,369	(330,409)	1,666	182,414
<b>Restricted Funds</b>					
BRiC	52,263	130,895	(181,285)	-	1,873
Community Relations Council	-	44,640	(44,622)	-	18
Small Grants	4,878	3,000	(6,785)	-	1,093
Leadership fund	1,229	1	-	(1,230)	-
Breakout fund	436	-	-	(436)	-
	<u>58,806</u>	<u>178,536</u>	<u>(232,692)</u>	<u>(1,666)</u>	<u>2,984</u>
	<u>205,594</u>	<u>542,905</u>	<u>(563,101)</u>	<u>-</u>	<u>185,398</u>

### 19 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Tangible assets	510	-	510	3,580
Investments	1	-	1	-
Current assets	209,161	3,796	212,957	210,096
Creditors: Amounts falling due within one year	(27,258)	(812)	(28,070)	(8,082)
Net assets	<u>182,414</u>	<u>2,984</u>	<u>185,398</u>	<u>205,594</u>