

**TRANSFORMED INTERNATIONAL
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Transformed International Contents

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Transformed International

Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

- To advance the Christian Faith in Africa and in such other parts of the world as the Trustees may from time-to-time think fit.
- To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve distress caused thereby in Africa and in such other parts of the world as the Trustees may from time-to-time think fit.
- To advance the provision of employment and training for employment for those in financial and economic need in Africa and in such other parts of the world as the Trustees may from time-to-time think fit.
- To advance education in accordance with Christian principles in Africa and in such other parts of the world as the Trustees may from time-to-time think fit.
- To promote and fulfil such other charitable purposes beneficial to the community in Africa and in such other parts of the world as the Trustees may from time-to-time think fit.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

1. There were a number of trips made by UK directors to Africa in 2025: Roger London visited Uganda, Burundi and Rwanda; Glenys London visited Uganda; Alastair and Lorraine Patience visited Sierra Leone. The main purpose of these visits was for ongoing training of our teams, Lifewater distributions and monitoring, Africa Youth Award activities, assessing the ongoing work in those nations and to encourage the national teams.
2. Spiritual Transformation training programmes were held in various countries in which Transformed International (TI) is working, including Uganda, Kenya, Rwanda, Tanzania, Zambia, Malawi, DR Congo, Sierra Leone and Liberia. This programme continues to enable the training of many church pastors and leaders from across the Christian denominations.
3. The two-year teaching and personal development programme for young people – the Africa Youth Award (AYA) – continued in several of the countries in which Transformed International is working, including Uganda, Tanzania, Malawi, Sierra Leone, Liberia, Zambia, South Sudan, DR Congo and Kenya. Glenys London and Alastair & Lorraine Patience were able to visit a number of AYA groups on their visits to some of these nations. The process of registering all AYA groups online continued throughout 2025.
4. TI continued to financially support nursery schools (for children ages 4-7) in eight of the countries in which our national Watchmen International (WI) teams operate.
5. The Lifewater distribution Project continued to move ahead with both Village and Kyaka II Refugee Settlement distributions taking place. The Lifewater Villages programme continues to be sponsored by the Aall Foundation, and the Refugee Settlement programme is sponsored by Water Works, Australia. The two trips made by UK director, Roger London, to Uganda, included Lifewater distributions. In January 2025, two of our sponsors from Water Works Australia visited Uganda to assess the work in Kyaka II Refugee Settlement. Activities also began in a second Refugee Settlement in Nakivale, Western Uganda. Monitoring of many homes, schools and health centre, that have been recipients in Lifewater programmes, continued to take place on a 5 monthly basis led by our local Lifewater teams. The results from these monitoring exercises continue to be extremely encouraging.
6. Apart from Africa Youth Award groups operating in Juba, and a Watchmen International nursery school being established there, little other activity was carried out in South Sudan due to the continuing unstable political situation in this country.
7. Funding for the ministry expenses of the indigenous National teams and for the support of the nursery schools was transferred to the relevant National teams on a bi-monthly basis.

Future Plans - 2026

1. Trips by UK Board members are planned to a number of African countries, including Uganda, and Sierra Leone, in order to encourage our African teams as they move forward with the Spiritual Transformation training, the Africa Youth Award programme and Lifewater Projects.
2. To continue Lifewater Village Projects in Uganda, Kenya, Rwanda and Sierra Leone. Monitoring and evaluation of the projects will continue to be carried out by our Lifewater and AYA monitoring teams.
3. Both the Spiritual Transformation and AYA programmes are to be further developed in the nations where they have been established. An online interactive version of the Spiritual Transformation training programme will be launched early in 2026 with the aim to reach many more nations around the World.
4. Support will commence for a nursery school in Kailahun, Sierra Leone, in January 2026. Further observation and inspection visits will be made to Transformed International supported nursery schools, by Bernard Makoba, our Ugandan Schools Supervisor, in the countries where we are working. Teacher training will also be taking place in Kenya and possibly elsewhere.
5. Ongoing fund-raising for Lifewater and the Africa Youth Award through deputation / conference work / sponsored events, will be undertaken by UK Board members and other supporters as opportunities arise.

**Transformed International
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Financial Review

Reserves Policy

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Structure, Governance and Management

Trustee Selection Methods

The trustees are chosen to bring a wide variety of skills to the charity management. Trustees are selected on the basis of the sharing of the vision for the charity and whether their skills are those needed in order for the charity's objectives to be advanced.

Any new appointment is considered by the trustees in their regular meetings and one of their number is deputed to approach the individual concerned. It is intended that in future new trustees will be required to shadow existing trustees prior to their appointment. New trustees are encouraged to engage in a suitable period of training.

All decisions are made directly by or by consultation with the trustees as a body.

Reference and Administrative Details

Trustees

Mr D Serle
Mrs G London - Chair
Mr P Muller
Mr A Patience
Mrs L Patience
Mr R London

Charity Number

1062561

Principal Address

34 Burton Road
Little Neston
Neston
CH64 9RA

Independent Examiner

Matthew Brown
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

**Transformed International
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs G London

Trustee

Date

Transformed International
Independent Examiner's Report to the Trustees of Transformed International
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Transformed International (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Matthew Brown

Date
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Transformed International
Statement of Financial Activities
For The Year Ended 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	15,345	80,522	95,867	132,733
Investments	4	241	-	241	521
		<u>15,586</u>	<u>80,522</u>	<u>96,108</u>	<u>133,254</u>
EXPENDITURE ON:					
Charitable activities	5	(23,367)	(101,707)	(125,074)	(105,961)
		<u>(7,781)</u>	<u>(21,185)</u>	<u>(28,966)</u>	<u>27,293</u>
NET (EXPENDITURE)/INCOME					
Transfers between funds	11	(8,536)	8,536	-	-
		<u>(16,317)</u>	<u>(12,649)</u>	<u>(28,966)</u>	<u>27,293</u>
NET MOVEMENT IN FUNDS					
RECONCILIATION OF FUNDS:					
Total funds brought forward		20,420	17,163	37,583	10,290
TOTAL FUNDS CARRIED FORWARD	11	<u>4,103</u>	<u>4,514</u>	<u>8,617</u>	<u>37,583</u>

The notes on pages 8 to 12 form part of these financial statements.

Transformed International
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	39,864	92,869	132,733
Investments	4	521	-	521
		<u>40,385</u>	<u>92,869</u>	<u>133,254</u>
EXPENDITURE ON:				
Charitable activities	5	(22,425)	(83,536)	(105,961)
		<u>17,960</u>	<u>9,333</u>	<u>27,293</u>
NET INCOME				
Transfers between funds	11	(290)	290	-
		<u>17,670</u>	<u>9,623</u>	<u>27,293</u>
NET MOVEMENT IN FUNDS				
RECONCILIATION OF FUNDS:				
Total funds brought forward		2,750	7,540	10,290
TOTAL FUNDS CARRIED FORWARD	11	<u>20,420</u>	<u>17,163</u>	<u>37,583</u>

The notes on pages 8 to 12 form part of these financial statements.

**Transformed International
Statement of Financial Position
As At 31 December 2025**

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		5,336	4,514	9,850	38,393
		5,336	4,514	9,850	38,393
Creditors: Amounts Falling Due Within One Year	10	(1,233)	-	(1,233)	(810)
NET CURRENT ASSETS (LIABILITIES)		4,103	4,514	8,617	37,583
TOTAL ASSETS LESS CURRENT LIABILITIES		4,103	4,514	8,617	37,583
NET ASSETS		4,103	4,514	8,617	37,583
FUNDS OF THE CHARITY					
Restricted Funds				4,514	17,163
Unrestricted Funds				4,103	20,420
TOTAL FUNDS	11			8,617	37,583

On behalf of the board

Mr D Serle

Trustee

Date

The notes on pages 8 to 12 form part of these financial statements.

Transformed International

Notes to the Financial Statements

For The Year Ended 31 December 2025

1. General Information

Transformed International is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1062561. The principal address is 34 Burton Road, Little Neston, Neston, CH64 9RA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

2.3. Resources Expended

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	12,927	73,677	86,604
Gift aid	2,418	6,845	9,263
	15,345	80,522	95,867
	15,345	80,522	95,867

Transformed International
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	38,042	81,287	119,329
Gift aid	1,822	11,582	13,404
	<u>39,864</u>	<u>92,869</u>	<u>132,733</u>

4. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	241	521

5. Analysis of Expenditure

	Activities undertaken directly (see note 6)	Grant funding of activities	Support costs (see note 7)	2025 Total
	£	£	£	£
Charitable activity	121,557	1,607	1,910	125,074

	Activities undertaken directly (see note 6)	Grant funding of activities	Support costs (see note 7)	2024 Total
	£	£	£	£
Charitable activity	101,827	756	3,378	105,961

6. Direct Costs

	2025 Charitable activity
	£
Fundraising activities:	
African Youth Award expenses	12,731
Extra mission travel expenses	982
Emergency relief fund	820
International Team Family allowance	660
International Team personal ministry expenses	120
National Team expenses	652
National Team Family allowance	2,594
Spiritual transformation courses	12,902
Vehicle in Africa	1,120
	...CONTINUED

Transformed International
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Aall village projects	27,344
Investment management costs:	
Overseas School ministry support	61,270
Life-water projects	362
	121,557

2024
Charitable
activity
£

Fundraising activities:	
African Youth Award expenses	7,582
Extra mission travel expenses	950
Emergency relief fund	1,933
International Team Family allowance	720
International Team personal ministry expenses	145
National Team expenses	1,918
National Team Family allowance	1,996
Spiritual transformation courses	10,629
Aall village projects	32,138
Investment management costs:	
Overseas School ministry support	41,206
Life-water projects	2,610
	101,827

7. Support Costs

2025
Charitable
activity
£

General administration:	
Bank charges	221
Other office costs	861
Governance costs:	
Independent examiner's fees	828
	1,910

Transformed International
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	2024
	Charitable
	activity
	£
General administration:	
Bank charges	305
Other office costs	2,253
Governance costs:	
Independent examiner's fees	820
	<u>3,378</u>

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	828	820

9. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	1,233	810

11. Movement in Funds

	As at 1	Income	Expenditure	Transfers	As at 31
	January 2025				December
	£	£	£	£	2025
					£
Unrestricted funds					
General:					
General unrestricted fund	20,420	15,586	(23,367)	(8,536)	4,103
Restricted funds					
Africa Youth Awards	5,374	3,590	(12,731)	7,500	3,733
Lifewater Funds	979	27,508	(27,706)	-	781
School Funds	10,810	49,424	(61,270)	1,036	-
Total restricted funds	<u>17,163</u>	<u>80,522</u>	<u>(101,707)</u>	<u>8,536</u>	<u>4,514</u>
Total funds	<u>37,583</u>	<u>96,108</u>	<u>(125,074)</u>	<u>-</u>	<u>8,617</u>

Transformed International
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	As at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	2,750	40,385	(22,425)	(290)	20,420
Restricted funds					
Africa Youth Awards	1,442	13,148	(7,582)	(1,634)	5,374
Lifewater Funds	(392)	30,990	(34,748)	5,129	979
School Funds	6,490	48,731	(41,206)	(3,205)	10,810
Total restricted funds	7,540	92,869	(83,536)	290	17,163
Total funds	10,290	133,254	(105,961)	-	37,583

12. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

13. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Transformed International
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	86,604	119,329
Gift aid	9,263	13,404
	<u>95,867</u>	<u>132,733</u>
Investments		
Bank interest receivable	241	521
	<u>241</u>	<u>521</u>
	<u>96,108</u>	<u>133,254</u>
EXPENDITURE ON:		
Charitable Activities:		
Charitable activity		
Overseas School ministry support	(61,270)	(41,206)
Life-water projects	(362)	(2,610)
African Youth Award expenses	(12,731)	(7,582)
Extra mission travel expenses	(982)	(950)
Emergency relief fund	(820)	(1,933)
International Team Family allowance	(660)	(720)
International Team personal ministry expenses	(120)	(145)
National Team expenses	(652)	(1,918)
National Team Family allowance	(2,594)	(1,996)
Spiritual transformation courses	(12,902)	(10,629)
Vehicle in Africa	(1,120)	-
Aall village projects	(27,344)	(32,138)
Grants to individuals	(1,607)	(756)
Bank charges	(221)	(305)
Other office costs	(861)	(2,253)
Independent examiner's fees	(828)	(820)
	<u>(125,074)</u>	<u>(105,961)</u>
	<u>(125,074)</u>	<u>(105,961)</u>
NET (EXPENDITURE)/INCOME	<u>(28,966)</u>	<u>27,293</u>