

**Report of the Trustees  
and  
Unaudited Financial  
Statements For The  
Year Ended 5th April 2021  
for  
Transformation Life Centre**

**AB Accounting Services and Taxation Services Limited  
17 Gleneagles Drive, Great Barr  
Birmingham, B43 7RX**

## **Transformation Life Centre**

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**Transformation Life Centre  
Report of the Trustees  
for the Year Ended 5 April 2021**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1123341

**Principal address**

Gospel Hall  
1 New Street  
Erdington  
Birmingham  
B23 6SD

**Trustees**

|                 |           |
|-----------------|-----------|
| Julita Boniecka | Chair     |
| Fern Watson     | Treasurer |
| Moses Fagbemiro | Secretary |

**COMMENCEMENT OF ACTIVITIES**

The charity commenced activity in April 2008.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Governance and structure**

Transformation Life Centre is predominantly a church which is run by a full time salaried Pastor together with voluntary helpers from within the church community. Activity within the church community is carried out departmentally. The departments are categorised according to the group of people who benefit from the services offered

**Recruitment and training of trustees and their responsibilities**

The trustees are responsible for the day to day administration and compliance matters. Every year at the annual general meeting, trustees automatically step down, but may be reappointed in accordance with the adopted constitution. During 2019 2020 there were no newly appointed trustees and two trustee resignations. Training is ongoing, with a greater emphasis to explore and put in place further training for all the Trustees to ensure compliance and confidence

Business within TLC is carried out departmentally. The departments are categorised according to the group of people who benefit from the services offered. Over the last year Transformation Life Centre (TLC) has seen an increase in growth and activity within each department. All volunteers are DBS checked.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The church currently undertakes regular risks assessments. All persons having contact with children in a leadership capacity are CRB checked. There are regular fire safety examinations internally every year and there will be external independent examination every three years. Any decision of a financial nature are sanctioned by at least two trustees. Any accounting and expenditure is carried out transparently and any member is at liberty to view details of any transactions.

**Transformation Life Centre  
Report of the Trustees  
for the Year Ended 5 April 2021**

**OBJECTIVES AND ACTIVITIES**

**Statement of Objectives and Public Benefit**

To advance the Christian religion in the Midlands for the benefit of the public through the holding of prayer meetings, lectures and public celebrations of religious festivals.

**Wider network**

The Transformation Life Centre is a stand alone church which is not currently affiliated to any larger denomination.

**Related parties**

There are no related parties

**Report from the Trustees Transformation Life Centre 2019 - 2020**

During the year 2020-2021, our Trustees have continued to run Transformation Life Centre smoothly, in line with ministry policies which have been established in previous years. Michael Ekwulugo is the senior pastor and leads TLC in fulfilling its call to serve God and the local community. It has been an unusual and challenging year, as we sought and took advantage of opportunities to support not only the congregation but also anyone in the community.

We could not meet for regular services and meetings during the pandemic lockdown. During that time, we launched virtual projects like Life Groups, and Cherished Women to create ways of supporting the congregation and the community, especially during such a peculiar time. Our doors reopened once the COVID restrictions lifted, and we adhered to social distancing and other government advice. The Gospel Hall was prepared by volunteers with spaced out sitting area, sanitising stations, and one way entry and exit doors. We also took attendance and kept maximum capacity of 35 participants per service.

All people having contact with children in a leadership capacity are DBS checked. Any decisions of a financial nature are sanctioned by at least two trustees/core leaders. Any accounting and expenditure is carried out transparently and any member is at liberty to view details of any transactions.

The financial report for the year 2020 - 2021 was presented and signed off during the Annual General meeting on the 30th June 2021

**Community Outreach**

Due to the circumstances related to COVID restrictions, the usual outreach events could not be held. New ways of doing Outreaches via social media were being utilised via Life Groups. This virtual meeting would be held once a fortnight via Zoom, bringing people together for fellowship, prayer and encouragement.

Outreach is a unique vehicle to support people in the community and being able to show the Christian Faith in action. It is proven that once introduced, the community is aware of that support which is available unconditionally.

**Jesus Cares Food Distribution project**

We are now in our eighth year of running the Jesus Cares project. We are no longer affiliated to Esther Community Enterprise, as Waitrose have requested and arranged for us to collect food from them directly. We still have a number of regular individuals who collect on given days each week.

Through organisations including YMCA Northfield and YMCA Erdington, we deliver food and other supplies to young people who are struggling financially. Through the organisation Bless2Bless, we provide donations which are feeding the homeless on Broad Street and in the city centre. We deliver food to older people who are struggling to cope on their pension, especially during the winter months. We also work with other organisations such as Missionaries of Charity who are in Kingstanding.

We sometimes deliver food to 'BrushstrokesProject' in St. Philip's Parish Centre in Smethwick. We also provide food for asylum seekers through other churches. Not only do we deliver cans and packets of food, we also deliver fresh food, toiletries and other items when available. We pay affiliation fees and volunteer time and petrol to Esther Community Enterprise project.

## **Transformation Life Centre Trustee's Report Continued**

### **Women's Department**

We have had regular women's meetings taking place every third Saturday of the month, up until the COVID restrictions were introduced. Some of the meetings included Financial Health sessions, Christmas celebrations, invite-a-friend, special birthdays etc.

Whenever face to face meetings were not possible, these would be held virtually instead by using the Zoom platform. This was to maintain the support and encouragement to the existing attendees and provide a way to support new members. Whatsapp also provides a platform for women to connect and support one another where women can share, bond, pray and encourage each other whenever needed.

A newsletter called The Journey is also issued on the first day of every month, where women take turns in contributing by writing short essays, testimonies, poems, etc. This goes out via email to church members but also members of the local community if requested.

### **Men's Department**

Men continue to meet once a month. Our men's meetings are open to any men in the community regardless of age, religion, race etc. The men socialise by playing games, listening to music, sharing food and fellowshiping. The men spend time having meaningful conversations and discuss any problems they may have, sharing advice on how to overcome and deal with their problems. If needed men are signposted to other organisations that can help with any specialized problems that they are unable to deal with. The meeting not only strengthens the bond between the men but also provides mentoring for the younger men who attend and a place where the men in our community can come together.

### **Children's Department**

Children's Sunday school has been suspended due to the rules of social distancing and COVID restrictions. However, Life Groups have also created space for children to take part in virtual meetings. Parents are continuing to bring children to Sunday services and outdoor activities in the park.

### **Youth Department**

There are currently two youth leaders who continuously manage contact with the young people via whatsapp messages, texts etc, they schedule the rota and invite speakers to group sessions. They are also supported by other leaders within the congregation.

Regular group meetings on Sunday afternoon will recommence in 2022.

### **Worship and Music**

We believe that as a follower of Christ regular worship is essential to live in the presence of God and to grow in a deeper relationship with Him. It is in the presence of God that miracles and breakthroughs happen. Through praise and worship, the TLC worship team desires to encourage believers to fill their every moment inside and outside of church with worship to God.

The worship team leads the congregation every Sunday morning in a time of praise and worship. Up until the lockdown, the team met regularly to practice on Thursday evening, perfecting the new songs introduced earlier in the year. The team has not been serving the congregation during the time of restrictions however they will resume in 2022.

Music equipment and sound system has been upgraded which allowed to compact the number of items used in service and free up space around the altar. Youth members will continue supporting the media department in displaying notices, announcements, etc

## **Transformation Life Centre Trustee's Report Continued**

### **More plans for the future**

Refurbishments to the rest of the building i.e. hall back room, will continue in 2022 to better accommodate and expand group activities for the community of Erdington.

For all the new activities that we will be bringing on board we will be offering training for volunteers and ensuring that we have the relevant policies, procedures and certificates in place which are understood by all prior to setting up.

### **Acknowledgements**

We would like to thank all our volunteers who work so hard to make our church the lively, vibrant and relevant community that it is. Also, the Church's financial support is almost entirely down to the generous and sacrificial giving of its members, for which we praise God.

We would especially like to mention our Pastors - Michael and Katrina Ekwulugo who have worked tirelessly through all situations to bring vision to life and to lead us in showing how relevant Jesus is in today's world. We end with thanking God for everything He has blessed us with.

ON BEHALF OF THE BOARD OF TRUSTEES:

Julita Boniecka

1st October 2021

**Transformation Life Centre**  
**Independent Examiner's Report**  
**to the Trustees of**  
**Transformation Life Centre**

I report on the accounts of the charity for the year ended 5 April 2021, which are set out on pages 6 to 9

**Respective Responsibilities of the Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Angela Weise-Bent  
AB Accounting and Taxation Services  
17 Gleneagles Drive  
Great Barr  
Birmingham  
B43 7RX

**Transformation Life Centre**  
**Statement of Financial Activities**  
**for the Year Ended 5 April 2021**

|  | Notes | Unrestricted<br>Funds | Restricted<br>Funds | 2021 Total<br>Funds | 2020 Total<br>Funds |
|--|-------|-----------------------|---------------------|---------------------|---------------------|
| <b>INCOMING RESOURCES</b>                      |       |                       |                     |                     |                     |
| <b>Incoming resources from generated funds</b> |       |                       |                     |                     |                     |
| Voluntary income                               |       | 70,531                | 0                   | 70,531              | 51,589              |
| Investment income                              | 2     | 11                    | 0                   | 11                  | 82                  |
| <b>Total incoming resources</b>                |       | <u>70,542</u>         | <u>0</u>            | <u>70,542</u>       | <u>51,670</u>       |
| <b>RESOURCES EXPENDED</b>                      |       |                       |                     |                     |                     |
| <b>Costs of generating funds</b>               |       |                       |                     |                     |                     |
| Costs of generating voluntary income           |       | 51,258                | 0                   | 51,258              | 68,185              |
| Governance costs                               |       | 1,210                 | 0                   | 1,210               | 1,319               |
| Other resources expended                       |       |                       |                     | 0                   | 0                   |
| <b>Total resources expended</b>                |       | <u>52,468</u>         | <u>0</u>            | <u>52,468</u>       | <u>69,503</u>       |
| <b>NET INCOMING RESOURCES</b>                  |       | 18,074                | 0                   | 18,074              | -17,833             |
| <b>RECONCILIATION OF FUNDS</b>                 |       |                       |                     |                     |                     |
| <b>Total funds brought forward</b>             |       | 180,338               | 215                 | 180,553             | 198,386             |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |       | <u>198,412</u>        | <u>215</u>          | <u>198,627</u>      | <u>180,553</u>      |

These notes form part of these financial statements



## Transformation Life Centre

### Balance Sheet At 5 April 2021

|  | Notes | Unrestricted<br>Funds | Restricted<br>Funds | 2021 Total<br>Funds | 2020 Total<br>Funds |
|--|-------|-----------------------|---------------------|---------------------|---------------------|
| <b>FIXED ASSETS</b>                          |       |                       |                     |                     |                     |
| Tangible assets                              | 5     | 119,035               | 0                   | 119,035             | 116,833             |
| <b>CURRENT ASSETS</b>                        |       |                       |                     |                     |                     |
| Debtors                                      | 6     | 0                     | 0                   | 0                   | 393                 |
| Cash at bank and in hand                     |       | <u>81,047</u>         | <u>215</u>          | <u>81,262</u>       | <u>66,768</u>       |
|  |       | 81,047                | 215                 | 81,262              | 67,161              |
| <b>CREDITORS</b>                             |       |                       |                     |                     |                     |
| Amounts falling due within one year          | 7     | -1,669                | 0                   | -1,669              | -3,441              |
| <b>NET CURRENT ASSETS</b>                    |       | <u>79,378</u>         | <u>215</u>          | <u>79,593</u>       | <u>63,721</u>       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 198,412               | 215                 | 198,627             | 180,553             |
| <b>NET ASSETS</b>                            |       | <u>198,412</u>        | <u>215</u>          | <u>198,627</u>      | <u>180,553</u>      |
| <b>FUNDS</b>                                 |       |                       |                     |                     |                     |
| Unrestricted funds                           |       |                       |                     | 198,412             | 180,338             |
| Restricted funds                             |       |                       |                     | 215                 | 215                 |
| <b>TOTAL FUNDS</b>                           |       |                       |                     | <u>198,627</u>      | <u>180,553</u>      |

The financial statements were approved by the Board of Trustees on the 30th June 2021 were signed on its behalf by:

Julita Bonieka

The notes form part of these financial statements

**Transformation Life Centre**  
**Notes to the Financial Statements**  
**for the Year Ended 5 April 2021**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

The trustees do not wish to provide for depreciation of tangible fixed assets at this time. This policy will be subject to reviewed on an annual basis.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

|                          | 2021<br>£ | 2020<br>£ |
|--------------------------|-----------|-----------|
| Deposit account interest | <u>11</u> | <u>82</u> |

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 5 April 2020 nor for the year ended 5 April 2019.

**4. STAFF COSTS**

|                       | 2021<br>£     | 2020<br>£     |
|-----------------------|---------------|---------------|
| Wages and salaries    | 37,000        | 37,000        |
| Social security costs | 0             | 0             |
| Pension costs         | 2,960         | 2,960         |
|                       | <u>39,960</u> | <u>39,960</u> |

**Transformation Life Centre**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 5 April 2021**

| <b>5. TANGIBLE FIXED ASSETS</b> | Freehold<br>Property<br>£ | Plant and<br>machinery<br>£ | Totals<br>£    |
|---------------------------------|---------------------------|-----------------------------|----------------|
| <b>COST</b>                     |                           |                             |                |
| At 6 April 2020                 | 101,254                   | 15,579                      | 116,833        |
| Additions                       | 0                         | 2,202                       | 2,202          |
| At 5 April 2019                 | <u>101,254</u>            | <u>17,781</u>               | <u>119,035</u> |
| <b>NET BOOK VALUE</b>           |                           |                             |                |
| At 5 April 2021                 | <u>101,254</u>            | <u>17,781</u>               | <u>119,035</u> |
| At 5 April 2020                 | <u>101,254</u>            | <u>15,579</u>               | <u>116,833</u> |

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|             | 2021<br>£ | 2020<br>£  |
|-------------|-----------|------------|
| Prepayments | 0         | 393        |
|             | <u>0</u>  | <u>393</u> |

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2021<br>£    | 2020<br>£    |
|------------------------------|--------------|--------------|
| Taxation and social security | 380          | 497          |
| Other creditors              | 1,290        | 2,674        |
|                              | <u>1,669</u> | <u>3,171</u> |

**8. MOVEMENT IN FUNDS**

|                           | At<br>05/04/2020 | Net<br>movements<br>in funds | At<br>05/04/2021 |
|---------------------------|------------------|------------------------------|------------------|
| <b>Unrestricted funds</b> |                  |                              |                  |
| General fund              | 180,338          | 18,074                       | 198,412          |
| <b>Restricted funds</b>   |                  |                              |                  |
| Bibles                    | 127              | 0                            | 127              |
| Play Scheme               | 88               | 0                            | 88               |
| <b>TOTAL FUNDS</b>        | <u>180,553</u>   | <u>18,074</u>                | <u>198,627</u>   |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>Resources | Resources<br>Expended | Movement in<br>Funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 70,542                | -52,468               | 18,074               |
| <b>Restricted funds</b>   |                       |                       |                      |
| Bibles                    | 0                     | 0                     | 0                    |
| Play Scheme               | 0                     | 0                     | 0                    |
| <b>TOTAL FUNDS</b>        | <u>70,542</u>         | <u>-52,468</u>        | <u>18,074</u>        |