

**Report of the Trustees
and
Unaudited Financial
Statements For The
Year Ended 5th April 2022
for
Transformation Life Centre**

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

Transformation Life Centre

Contents of the Financial Statements for the Year Ended 5 April 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 & 9
Detailed Statement of Financial Activities	10

**Transformation Life Centre
Report of the Trustees
for the Year Ended 5 April 2022**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. 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
Karolina Niejadlik-Gwaze	Treasurer
Moses Fagbemi	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 2021 2022 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 DBS 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 2022**

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 2021 - 2022

During the year 2021 - 2022, our Trustees have continued to run Transformation Life Centre smoothly, in line with ministry policies which have been established in previous years. Pastor 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 were able to resume regular Sunday services and meetings coming out of the pandemic lockdowns. We also resumed in-person group meetings such as Cherished Women (Women's department) and Men's Department meetings to create ways of supporting the congregation and the community, especially after such a peculiar time. With time, the attendance at Sunday services grew as we reversed to past ways of serving.

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.

Fern Watson ceased being a member as well as a Trustee at Transformation Life Centre in Feb 2022, and The Board has continued with the following people serving: Julita Boniecka – Chair, Karolina Niejadlik-Gwaze – Treasurer, and Moses Fagbemiro – Secretary. The election of the current Trustees was confirmed during the Annual General Meeting on the 7th October 2022.

The financial report for the year 2021 - 2022 was presented and signed off during the Annual General meeting on the 7th October 2022.

Community Outreach

New ways of doing Outreaches via social media were being utilised. 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.

In Aug 2021 we organised a family retreat at Christian conference Trust, Derbyshire, where 55 adults and 14 children attended a bank holiday weekend away. The attendees consisted of existing Transformation Life Centre members as well as partners and new visitors. We organised various family-friendly activities i.e. bbq lunch, games night, sports afternoon, bonfire and music evening, Sunday service, and group support meetings.

Jesus Cares Food Distribution project

We are now in our 9th 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.

We share food with our members and visitors on Sundays. We deliver food to older people who are struggling to cope on their pension, especially during the winter months. We also support a number of food banks around the city. We deliver to older people through church groups and also to people in need of food through for example Missionaries of Charity who are as far afield as 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.

Transformation Life Centre Trustee's Report Continued

Women's Department

From June 2021 to November 2021, we had a monthly women's park walk and lunch and a Cherished Women's meeting at church. The only difference was the meeting in August which was held at our first TLC retreat.

Since the beginning of 2022 Cherished Women's has been organised as a department into 3 main areas to focus on our whole self as well as giving other women in the department the opportunity to be creative and lead:

1. Spiritual
2. Social
3. Health and Wellbeing

Different women were put over each area and each division held a Cherished meeting once a quarter. The variety was very successful and encouraging. Events covered included:

1. Vision casting, Prayer,
2. Walk in the park, cinema night
3. Keep fit, planting sunflower seeds

Our monthly women's newsletter called The Journey has continued to keep the women updated.

It is 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 post-COVID as well as the period in which we were renovating the back room of Gospel Hall. However, other activities and events i.e. retreat, have also created space for children to take part. 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 the contact with young people via whatsapp messages, texts, Zoom etc, they schedule the rota and invite speakers to group sessions. They are also supported by other leaders within the congregation.

Group meetings on Sunday afternoons resumed 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 was able to resume serving the congregation once the COVID-19 restrictions were lifted.

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 2023 to better accommodate and expand group activities for the community of Erdington.

For any new activities that we are 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 and their family - 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 November 2022

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 2022, 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 Acthave 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

31st January 2023

Transformation Life Centre
Statement of Financial Activities
for the Year Ended 5 April 2022

	Notes	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		83,005	0	83,005	70,531
Investment income	2	4	0	4	11
Total incoming resources		<u>83,009</u>	<u>0</u>	<u>83,009</u>	<u>70,542</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		69,587	0	69,587	51,258
Governance costs		659	0	659	1,210
Other resources expended				0	0
Total resources expended		<u>70,246</u>	<u>0</u>	<u>70,246</u>	<u>52,468</u>
NET INCOMING RESOURCES		12,763	0	12,763	18,074
RECONCILIATION OF FUNDS					
Total funds brought forward		198,412	215	198,627	180,553
Re-allocate Funds		0	-215	-215	0
TOTAL FUNDS CARRIED FORWARD		<u>211,175</u>	<u>0</u>	<u>211,175</u>	<u>198,627</u>

These notes form part of these financial statements

Transformation Life Centre

Balance Sheet At 5 April 2022

	Notes	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
FIXED ASSETS					
Tangible assets	5	121,700	0	121,700	119,035
CURRENT ASSETS					
Cash at bank and in hand		<u>92,012</u>	<u>0</u>	<u>92,012</u>	<u>81,262</u>
		92,012	0	92,012	81,262
CREDITORS					
Amounts falling due within one year	6	-2,537	0	-2,537	-1,669
NET CURRENT ASSETS		<u>89,475</u>	<u>0</u>	<u>89,475</u>	<u>79,593</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		211,175	0	211,175	198,627
NET ASSETS		<u>211,175</u>	<u>0</u>	<u>211,175</u>	<u>198,627</u>
FUNDS	7				
Unrestricted funds				211,175	198,412
Restricted funds				0	215
TOTAL FUNDS				<u>211,175</u>	<u>198,627</u>

The financial statements were approved by the Board of Trustees on the 31st January 2023 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 2022

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

	2022 £	2021 £
Deposit account interest	<u>4</u>	<u>11</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

4. STAFF COSTS

	2022 £	2021 £
Wages and salaries	53,070	37,000
Social security costs	0	0
Pension costs	4,184	2,960
	<u>57,254</u>	<u>39,960</u>

Transformation Life Centre
Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

5. TANGIBLE FIXED ASSETS	Freehold Property £	Plant and machinery £	Totals £
COST			
At 6 April 2021	101,254	17,781	119,035
Additions	0	2,666	2,666
At 5 April 2022	<u>101,254</u>	<u>20,447</u>	<u>121,701</u>
NET BOOK VALUE			
At 5 April 2022	<u>101,254</u>	<u>20,447</u>	<u>121,701</u>
At 5 April 2021	<u>101,254</u>	<u>17,781</u>	<u>119,035</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	1,209	380
Other creditors	1,328	1,290
	<u>2,537</u>	<u>1,670</u>

7. MOVEMENT IN FUNDS

	At 05/04/2021	Net movements in funds	At 05/04/2022
Unrestricted funds			
General fund	198,412	12,763	211,175
Restricted funds			
Bibles	127	-127	0
Play Scheme	88	-88	0
TOTAL FUNDS	<u>198,627</u>	<u>12,548</u>	<u>211,175</u>

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

	Incoming Resources	Resources Expended	Movement in Funds
Unrestricted funds			
General fund	83,009	-70,246	12,763
Restricted funds			
Bibles	0	0	0
Play Scheme	0	0	0
TOTAL FUNDS	<u>83,009</u>	<u>-70,246</u>	<u>12,763</u>

Transformation Life Centre
Detailed Statement of Financial Activities
for the Year Ended 5 April 2022

	2022 £	2021 £	Increase / Decrease
INCOMING RESOURCES			
Voluntary income			
Donations	57,044	51,961	5,083
Grants received	13,062	9,298	0
Other income	12,899	9,272	3,627
	<u>83,005</u>	<u>70,531</u>	<u>8,710</u>
Investment income			
Deposit account interest	4	11	-7
Total incoming resources	<u>83,009</u>	<u>70,542</u>	<u>12,467</u>
RESOURCES EXPENDED			
Costs of generating voluntary income			
Wages	53,070	37,000	16,069
Pension costs	4,184	2,960	1,223
Cleaning and Hygiene supplies	104	88	16
Rent, rates and water	133	95	38
Insurance	1,028	1,393	-365
Light and heat	1,889	784	1,105
Telephone	749	1,019	-270
Stationery and Printing	31	128	-97
Bank Charges	16	0	16
Postage	70	195	-125
Books & periodicals	388	153	235
Children's work	0	0	0
Conferences/Training	319	0	319
Events	0	145	-145
Courses and Workshops	0	2,236	-2,236
Equipment expensed	1,012	1,299	-287
Repairs	270	90	180
Computing & IT	980	464	515
Subscriptions	885	1,005	-120
Travel & subsistence	786	475	311
Worship Team	252	0	252
Womens Department	63	17	46
Volunteer Expenses	61	64	-2
Catering & refreshments	234	0	234
Retreat Costs	2,181	0	2,181
Sundry expenses	88	383	-296
Other Professional Charges	0	140	-140
Outreach Expenses	213	33	180
Donations & gifts	581	1,090	-508
	<u>69,587</u>	<u>51,258</u>	<u>18,329</u>
Governance costs			
Accountancy	659	1,210	-551
Legal fees			
	<u>659</u>	<u>1,210</u>	<u>-551</u>
Total resources expended	<u>70,246</u>	<u>52,468</u>	<u>17,778</u>
Net income / expenses	<u>12,763</u>	<u>18,074</u>	<u>-5,311</u>

This page does not form part of the statutory financial statements