

REGISTERED CHARITY NUMBER: 1123341

**Report of the Trustees
and
Unaudited Financial
Statements For The
Year Ended 5th April 2023
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 2023**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. 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
Karolina Niejadlik-Gwaze
Moses Fagbemi

Chair
Treasurer
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 2022 2023 there were no Trustees appointments and no 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 2023**

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 2022 - 2023

During the year 2022 - 2023, 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.

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 2022 - 2023 was presented and signed off during the Annual General meeting on the 18th March 2024

Community Outreach

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.

Throughout 2023 we held Bible Study zoom meetings on Thursday evenings, every fortnight. This is open to the congregation as well as a wider community. Leading up to baptisms, the Study alternates with Thursday night teachings, preparing candidates to their baptism. This is held by the Pastor or senior ministers of TLC.

Cherished Women – TLC's Women's Department –also delivered quarterly Saturday conferences and workshops, open to any women in faith or seeking. We have had many visitors attend the Cherished conferences, some of these were relatives of the existing TLC members, as well as women from the local community.

Jesus Cares Food Distribution project

We are now in our 10th 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

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.

Many women contributed to the monthly newsletter called The Journey. It circulated until the end of 2022, and included testimonies, announcements, words of encouragement and notices.

Monthly Cherishes meetings also were held until end of 2022, where various women delivered workshops, testimonies, teachings, groups activities. This was attended by community members as well as the congregation members.

2023 saw a change and from February the monthly meetings were replaced with quarterly Saturday conferences. The women loved the new format and frequency as it allowed more people to attend. This is a paid event between £5-£7 however this is used for the provision of lunch, snacks, drinks and other refreshments. Held at Gospel Hall, usually between 10am – 2pm.

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 have also created space for children to take part. Parents are continuing to bring children to Sunday services and other activities.

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.

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 continue supporting the media department in displaying notices, announcements, etc as well as playing instruments.

Transformation Life Centre Trustee's Report Continued

More plans for the future

Refurbishments to the rest of the building i.e. hall back room, continued and was finalized 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

18th March 2024

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 2023, 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

1st March 2024

Transformation Life Centre
Statement of Financial Activities
for the Year Ended 5 April 2023

	Notes	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		79,782	0	79,782	83,005
Investment income	2	140	0	140	4
Total incoming resources		<u>79,922</u>	<u>0</u>	<u>79,922</u>	<u>83,009</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		78,548	0	78,548	69,587
Governance costs		885	0	885	659
Other resources expended				0	0
Total resources expended		<u>79,433</u>	<u>0</u>	<u>79,433</u>	<u>70,246</u>
NET INCOMING RESOURCES		489	0	489	12,763
RECONCILIATION OF FUNDS					
Total funds brought forward		211,176	0	211,176	198,413
Re-allocate Funds		0	0	0	0
TOTAL FUNDS CARRIED FORWARD		<u>211,665</u>	<u>0</u>	<u>211,665</u>	<u>211,176</u>

These notes form part of these financial statements

Transformation Life Centre

Balance Sheet At 5 April 2023

	Notes	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
FIXED ASSETS					
Tangible assets	5	128,626	0	128,626	121,701
CURRENT ASSETS					
Cash at bank and in hand		84,208	0	84,208	92,012
Other Debtors	6	<u>454</u>	<u>0</u>	<u>454</u>	<u>0</u>
		84,662	0	84,662	92,012
CREDITORS					
Amounts falling due within one year	7	-1,623	0	-1,623	-2,537
NET CURRENT ASSETS		<u>83,039</u>	<u>0</u>	<u>83,039</u>	<u>89,475</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		211,665	0	211,665	211,176
NET ASSETS		<u>211,665</u>	<u>0</u>	<u>211,665</u>	<u>211,176</u>
FUNDS	8				
Unrestricted funds				211,665	211,176
Restricted funds				0	0
TOTAL FUNDS				<u>211,665</u>	<u>211,176</u>

The financial statements were approved by the Board of Trustees on the 18th March 2024 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 2023

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

	2023 £	2022 £
Deposit account interest	<u>140</u>	<u>4</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

4. STAFF COSTS

	2023 £	2022 £
Wages and salaries	53,057	52,294
Social security costs	57	776
Pension costs	4,240	4,184
	<u>57,354</u>	<u>57,254</u>

Transformation Life Centre
Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

5. TANGIBLE FIXED ASSETS	Freehold Property £	Plant and machinery £	Totals £
COST			
At 6 April 2022	101,254	20,447	121,701
Additions	6,450	475	6,925
At 5 April 2023	<u>107,704</u>	<u>20,922</u>	<u>128,626</u>
NET BOOK VALUE			
At 5 April 2023	<u>107,704</u>	<u>20,447</u>	<u>128,626</u>
At 5 April 2022	<u>101,254</u>	<u>20,447</u>	<u>121,701</u>

6. OTHER DEBTORS

	2023 £	2022 £
Prepayments	<u>454</u>	<u>0</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	800	1,209
Other creditors	823	1,328
	<u>1,623</u>	<u>2,537</u>

8. MOVEMENT IN FUNDS

	At 05/04/2022	Net movements in funds	At 05/04/2023
Unrestricted funds			
General fund	211,176	489	211,665
Restricted funds	0	0	0
TOTAL FUNDS	<u>211,176</u>	<u>489</u>	<u>211,665</u>

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

	Incoming Resources	Resources Expended	Movement in Funds
Unrestricted funds			
General fund	79,922	-79,433	489
Restricted funds			
TOTAL FUNDS	<u>79,922</u>	<u>-79,433</u>	<u>489</u>

Transformation Life Centre
Detailed Statement of Financial Activities
for the Year Ended 5 April 2023

	2023 £	2022 £	Increase / Decrease
INCOMING RESOURCES			
Voluntary income			
Donations	66,471	57,044	9,427
Grants received	0	13,062	0
Other income	13,311	12,899	412
	<u>79,782</u>	<u>83,005</u>	<u>9,839</u>
Investment income			
Deposit account interest	140	4	136
	<u>79,922</u>	<u>83,009</u>	<u>-3,087</u>
Total incoming resources			
	<u>79,922</u>	<u>83,009</u>	<u>-3,087</u>
RESOURCES EXPENDED			
Costs of generating voluntary income			
Wages	53,115	53,070	45
Pension costs	4,240	4,184	56
Cleaning and Hygiene supplies	98	104	-7
Rent, rates and water	408	133	274
Insurance	636	1,028	-392
Light and heat	1,151	1,889	-737
Telephone	1,208	749	459
Stationery and Printing	213	31	181
Bank Charges	62	16	46
Postage	3	70	-67
Books & periodicals	115	388	-274
Children's work	0	0	0
Conferences/Training	696	319	377
Events	0	0	0
Courses and Workshops	0	0	0
Equipment expensed	302	1,012	-710
Repairs	8,063	270	7,793
Computing & IT	770	980	-210
Subscriptions	1,413	885	528
Travel & subsistence	2,500	786	1,714
Worship Team	23	252	-229
Womens Department	163	63	100
Volunteer Expenses	0	61	-61
Catering & refreshments	626	234	392
Retreat Costs	0	2,181	-2,181
Sundry expenses	1,324	88	1,236
Other Professional Charges	170	0	170
Outreach Expenses	399	213	186
Donations & gifts	851	581	270
	<u>78,548</u>	<u>69,587</u>	<u>8,961</u>
Governance costs			
Accountancy	885	659	226
Legal fees			
	<u>885</u>	<u>659</u>	<u>226</u>
Total resources expended	<u>79,433</u>	<u>70,246</u>	<u>9,187</u>
Net income / expenses	<u>489</u>	<u>12,763</u>	<u>-12,274</u>

This page does not form part of the statutory financial statements