

**REGISTERED CHARITY NUMBER: 1123341**

**Report of the Trustees  
and  
Unaudited Financial  
Statements For The  
Year Ended 5th April 2024  
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 2024**

	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 2024**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. 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**

Doreen Bailey	Chair	Appointed 18th March 2024
Julita Boniecka	Treasurer	
Moses Fagbemi	Secretary	
Karolina Niejadlik-Gwaze		

**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 2023 2024 there was one Trustee appointment 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. Recent refurbishments in the Gospel Hall and on going maintenance of the premises have had a positive impact on the quality and scope of activities we can deliver to the local community as well as the existing congregation  
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 2024**

**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 2023 - 2024**

During the year 2023 - 2024, 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.

Sunday services are held weekly and departmental meetings are held regularly to create ways of supporting the congregation and the community. Members of the local community regularly attend the mens' meetings as well as the Cherished Women (Womens' department) meetings.

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

**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 2024 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 continues to deliver extremely popular and successful quarterly Saturday conferences and workshops, open to any women in faith or seeking knowledge. 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 in the 11th year of running the Jesus Cares project. We have increased the number of organisations we deliver to, to include Birmingham Children's Trust's Care Leavers. Many care leavers struggle to make ends meet as they navigate independent living.

We share food with our members and visitors on Sundays. We deliver food to older people and single parents as well as two parent families who are struggling to cope on their pension or benefits, especially during the winter months. We also support a number of food banks around the city, one such is Ladywood District Early Help Team. We deliver to older people through church groups.

We continue to 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**

Cherished Women is open to members, all women in the community or further afield. We continue to be organised with 3 main areas in order to focus on individual development as well as the development of the group. We continue to encourage and assist personal development by giving women the opportunity to be creative, to speak about a wide range of topics and to lead meetings: These areas are:

1. Spiritual
2. Social
3. Health and Wellbeing

Women meet quarterly on a Saturday and we also have a WhatsApp group where we discuss topics and offer support to each other. Cherished Women is run with strict adherence to respect and kindness to each and every member and visitor. The women loved the new format and frequency as it allowed more people to attend. Quarterly meetings are paid events where those who attend will contribute between £5-£12 which is used for the provision of lunch, snacks, drinks and other refreshments, note books and paid speakers.

### **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 restarted. Parents are continuing to bring children to Sunday services and other activities and Sunday School is very well attended. In addition we have a youth department where youth between the ages of 11 and 15 meet on a regular basis to have fun and discuss matters which are relevant to them or life matters which they are concerned or curious about. This is a growing department and we intend grow and extend the services and activities we offer to young people. All workers who work with children and young people have been DBS checked.

### **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.

Over the last year, the media dept has gone from strength to strength. We have seen one member developing his mentoring skills by successfully teaching younger members how to be proficient on operating the computer and overhead projector. Other young people are developing their skills in the media and music department.

We have also upgraded the software on the laptop to help us keep abreast with the times.

We have installed an interactive screen which was donated to us by a member of the congregation. This is used to aid the teaching of children.

Music equipment and sound system has been upgraded which allowed to compact the number of items used in service and free up space at the front. 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:

Doreen Bailey

3rd February 2025

**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 2024, 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

22nd January 2025

**Transformation Life Centre**  
**Statement of Financial Activities**  
**for the Year Ended 5 April 2024**

	Notes	Unrestricted Funds	Restricted Funds	2023 Total Funds	2023 Total Funds
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		80,446	0	80,446	79,782
Investment income	2	596	0	596	140
<b>Total incoming resources</b>		<u>81,042</u>	<u>0</u>	<u>81,042</u>	<u>79,922</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		76,365	0	76,365	78,572
Governance costs		1,165	0	1,165	885
Other resources expended				0	0
<b>Total resources expended</b>		<u>77,530</u>	<u>0</u>	<u>77,530</u>	<u>79,457</u>
<b>NET INCOMING RESOURCES</b>		3,512	0	3,512	465
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		211,640	0	211,640	211,175
<b>Re-allocate Funds</b>		0	0	0	0
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>215,152</u>	<u>0</u>	<u>215,152</u>	<u>211,640</u>

These notes form part of these financial statements



## Transformation Life Centre

### Balance Sheet At 5 April 2024

	Notes	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
<b>FIXED ASSETS</b>					
Tangible assets	5	131,258	0	131,258	128,626
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		71,894	0	71,894	84,208
Other Debtors	6	<u>17,547</u>	<u>0</u>	<u>17,547</u>	<u>454</u>
		89,441	0	89,441	84,662
<b>CREDITORS</b>					
Amounts falling due within one year	7	-5,547	0	-5,547	-1,648
<b>NET CURRENT ASSETS</b>		<u>83,895</u>	<u>0</u>	<u>83,895</u>	<u>83,014</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		215,152	0	215,152	211,640
<b>NET ASSETS</b>		<u>215,152</u>	<u>0</u>	<u>215,152</u>	<u>211,640</u>
<b>FUNDS</b>	8				
Unrestricted funds				215,152	211,640
Restricted funds				0	0
<b>TOTAL FUNDS</b>				<u>215,152</u>	<u>211,640</u>

The financial statements were approved by the Board of Trustees on the 3rd February 2025 were signed on its behalf by:

Doreen Bailey

The notes form part of these financial statements

**Transformation Life Centre**  
**Notes to the Financial Statements**  
**for the Year Ended 5 April 2024**

**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**

	2024 £	2023 £
Deposit account interest	<u>596</u>	<u>140</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**4. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	58,591	53,057
Social security costs	575	57
Pension costs	4,687	4,240
	<u>63,854</u>	<u>57,354</u>

**Transformation Life Centre**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 5 April 2024**

<b>5. TANGIBLE FIXED ASSETS</b>	Freehold Property £	Plant and machinery £	Totals £
<b>COST</b>			
At 6 April 2023	107,704	20,922	128,626
Additions		2,632	2,632
At 5 April 2023	<u>107,704</u>	<u>23,554</u>	<u>131,258</u>
<b>NET BOOK VALUE</b>			
At 5 April 2024	<u>107,704</u>	<u>20,447</u>	<u>131,258</u>
At 5 April 2023	<u>107,704</u>	<u>20,922</u>	<u>128,626</u>

**6. OTHER DEBTORS**

	2024 £	2023 £
Accrued income (Gift Aid claim 2022/2023)	17,039	0
Prepayments	<u>509</u>	<u>454</u>
	<u>17,548</u>	<u>454</u>

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

	2024 £	2023 £
Taxation and social security	1,290	800
NEST Pension	389	353
Other creditors	<u>3,868</u>	<u>495</u>
	<u>5,547</u>	<u>1,648</u>

**8. MOVEMENT IN FUNDS**

	At 05/04/2023	Net movements in funds	At 05/04/2024
<b>Unrestricted funds</b>			
General fund	211,640	3,512	215,152
<b>Restricted funds</b>	0	0	0
<b>TOTAL FUNDS</b>	<u>211,640</u>	<u>3,512</u>	<u>215,152</u>

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

	Incoming Resources	Resources Expended	Movement in Funds
<b>Unrestricted funds</b>			
General fund	81,042	-77,530	3,512
<b>Restricted funds</b>			
<b>TOTAL FUNDS</b>	<u>81,042</u>	<u>-77,530</u>	<u>3,512</u>