

REGISTERED CHARITY NUMBER: 1123341

**Report of the Trustees
and
Unaudited Financial
Statements For The
Year Ended 5th April 2025
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 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. 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
Julita Boniecka	
Moses Fagbemiro	
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 2024 2025 there were no 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 2025**

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

During the year 2024-2025, our Trustees have continued to run Transformation Life Centre smoothly, in line with ministry policies 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 men's meetings as well as the Cherished Women (Women's department) meetings.

Those volunteers who are eligible and have contact with children or vulnerable adults are DBS checked. All decisions of a financial nature are sanctioned by at least two trustees and core leaders. Any accounting All expenditure is carried out transparently, and any member is at liberty to view details of any transactions.

Pastor's Report

Acts 2:41-42 (KJV)

41 Then they that gladly received his word were baptised: and the same day there were added unto them about three thousand souls. 42 And they continued steadfastly in the apostles' doctrine and fellowship, and in breaking of bread, and in prayers.

The Transformation Life Centre, despite being a small church in size, confidently surpasses expectations in the remarkable way it impacts its community. Our church has inadvertently become a kind of bridge for individuals not yet fully committed to the Lord. Through events like Christenings, Baptisms, and end-of-year services, we have observed a noticeable increase in community cohesion.

Through our more accessible teaching/study groups, which we run online, we see far greater involvement from a wider demographic, including those who can now take part in our ministry from other countries, Canada, Africa, USA etc.

As a church, we've poured significant resources into developing our ministry leadership. We've noticed a steady increase in TLC ministers, who not only keep things running smoothly but also play a vital role in ensuring the church's long-term stability.

Looking ahead to the coming year, our key aims are centered around establishing a more efficient structure for the church, where we can encourage church members to become more actively involved in the smooth running of the church and to take on more ownership of the growing responsibilities.

Transformation Life Centre Trustee's Report Continued

Community Outreach

Our community Outreach continues to support people in the community, where the Christian faith in action is the vehicle that brings the church into the community. It is proven that once introduced, the community is aware of the support which is available unconditionally.

Throughout 2024-25, our Bible Studies Zoom meetings continue to be very popular. They are held on Thursday evenings, once a fortnight. This is open to the congregation and wider community. People from different parts of the country and a few from abroad join us regularly on Zoom. During the meeting, we split into smaller groups to discuss and share around the topic at hand.

Baptism candidates meet with the Pastor and senior ministers of TLC on alternate Thursday nights, which prepares candidates for their baptism.

Discipleship classes are now held once a fortnight, also for people who have recently been baptised and who want to know more about the bible and are run by Joanne and O'Neil Gayle.

Jesus Cares Food Distribution Project

We are in our 12th very successful year of running the Jesus Cares project. We have strong connections and continue to deliver to Birmingham Children's Trust's Care Leavers, as many care leavers struggle to make ends meet as they navigate independent living. We also continue to deliver food to the Ladywood District Early Help Team, who then distribute it to families in need. On Sundays, we share food with any member or visitor who is struggling financially. We continue to support families who are unable to get to church, and our members take food and distribute it to people they know who are in need. Wherever we hear there is a need, we try to fill that need, be it a family, an individual or an organisation. During the Christmas period, we worked with Waitrose to distribute their remaining food to prevent wastage.

Women's Department

Cherished Women – TLC's Women's Department continues to deliver extremely popular and successful conferences and workshops. Cherished Women is open to members of Transformation Life Centre and all women in the community. The women's department has continued to grow during this year. Women volunteer within certain departmental areas such as hospitality, creative design, social organising, media and cleaning.

These departments enable the outreach to the community, the functioning of the church and the personal development of the women to be more effective and streamlined. The women's department has held three conferences and two women's social events this year. The conferences and social events attract not only women from the church, but also women in the community. We also have a growing number of younger women who attend the conferences and social events.

The women's WhatsApp group continues to be of enormous support to the women of the church and within the community. There are women within the group who don't or can't attend church regularly or at all, but who enjoy the encouragement members of the group provide. Within the group, we celebrate birthdays, weddings, births and other celebratory events and milestones. We discuss and support women with emotional or practical issues, we pray together and provide information. Among other things, our future plans include more mentoring of the younger women, monthly prayer meetings and a 2026 retreat.

Men's Department

Men continue to meet once a month. Our men's meetings are open to any man in the community, regardless of age, religion, race, etc. The men's meetings are a place where the men in our community can come together. Problems in the community can be quite heavy and daunting, especially around finances. The men sometimes share problems they may have and provide advice on how to overcome and deal with such problems. If necessary, men are signposted to other organisations that can help with any specialised problems that the group are unable to deal with.

The men discuss issues within the community, but also the good things that are happening. The men's department has seen an influx of younger men, who are looking for spiritual and practical guidance, which the more senior men in the department provide. The men prefer to socialise by sharing food, discussing topics and having meaningful conversations and discussions. The meetings are often made lighter with games and music. The meeting not only strengthens the bond between the men but also provides mentoring for the younger men who attend.

Transformation Life Centre Trustee's Report Continued

Children's Department

Transformation Life Centre are committed to Nurturing Faith in the children in our community. Parents are continuing to bring their children to Sunday services and to Sunday School. Children's ministry classes continue to run twice a month during the main service. All children and youth workers are 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. The worship team lead the congregation in worship.

The worship team has expanded by giving a chance to our young musicians and singers and welcoming back singers who used to be part of the worship team. We also have teenagers who have joined the worship team. This has had the effect of strengthening their relationship with God, increasing their confidence not only in church but also in the community and their workplace/ search for work and also has improved their general sense of well-being.

Media

The media continues to develop in line with the needs of the church. Mentoring continues, and the person who was being mentored last year mentors a teenager. This takes place on a Sunday in church, where the teenager sits next to the person who operates the media, and helps him navigate the screens and sounds. This young person is almost fully trained to operate the media equipment. This has provided a new skill for him to add to his curriculum vitae and has increased his confidence, abilities and general well-being.

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, as always, have worked tirelessly this year to bring vision to life and to lead us in showing how relevant Jesus is in today's world. We end by thanking God for everything He has blessed us with.

ON BEHALF OF THE BOARD OF TRUSTEES Mrs Doreen Bailey
Chairperson

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 2025, 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

11th January 2026

**Transformation Life Centre
Statement of Financial Activities
for the Year Ended 5 April 2025**

	Notes	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		77,661	0	77,661	80,446
Investment income	2	399	0	399	596
Total incoming resources		<u>78,060</u>	<u>0</u>	<u>78,060</u>	<u>81,042</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		87,126	0	87,126	76,365
Governance costs		935	0	935	1,165
Other resources expended				0	0
Total resources expended		<u>88,061</u>	<u>0</u>	<u>88,061</u>	<u>77,530</u>
NET INCOMING RESOURCES		-10,001	0	-10,001	3,512
RECONCILIATION OF FUNDS					
Total funds brought forward		215,152	0	215,152	211,640
TOTAL FUNDS CARRIED FORWARD		<u>205,151</u>	<u>0</u>	<u>205,151</u>	<u>215,152</u>

These notes form part of these financial statements

Transformation Life Centre

Balance Sheet At 5 April 2025

	Notes	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
FIXED ASSETS					
Tangible assets	5	137,373	0	137,373	131,258
CURRENT ASSETS					
Cash at bank and in hand		56,567	0	56,567	71,894
Other Debtors	6	<u>15,889</u>	<u>0</u>	<u>15,889</u>	<u>17,547</u>
		72,456	0	72,456	89,441
CREDITORS					
Amounts falling due within one year	7	-4,678	0	-4,678	-5,547
NET CURRENT ASSETS		<u>67,778</u>	<u>0</u>	<u>67,778</u>	<u>83,894</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		205,151	0	205,151	215,152
NET ASSETS		<u>205,151</u>	<u>0</u>	<u>205,151</u>	<u>215,152</u>
FUNDS	8				
Unrestricted funds				205,151	215,152
Restricted funds				0	0
TOTAL FUNDS				<u>205,151</u>	<u>215,152</u>

The financial statements were approved by the Board of Trustees on the 23rd January 2026 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 2025

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

	2025 £	2024 £
Deposit account interest	<u>399</u>	<u>596</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

4. STAFF COSTS

	2025 £	2024 £
Wages and salaries	58,303	58,591
Social security costs	535	575
Pension costs	4,664	4,687
	<u>63,502</u>	<u>63,854</u>

Transformation Life Centre
Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

5. TANGIBLE FIXED ASSETS	Freehold Property £	Plant and machinery £	Totals £
COST			
At 6 April 2024	107,704	23,554	131,258
Additions		6,115	6,115
At 5 April 2025	<u>107,704</u>	<u>29,669</u>	<u>137,373</u>
NET BOOK VALUE			
At 5 April 2024	<u>107,704</u>	<u>20,447</u>	<u>137,373</u>
At 5 April 2025	<u>107,704</u>	<u>20,922</u>	<u>128,626</u>

6. OTHER DEBTORS

	2025 £	2024 £
Accrued income (Gift Aid claim)	15,118	17,039
Prepayments	<u>771</u>	<u>509</u>
	<u>15,889</u>	<u>17,548</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	2,008	1,290
NEST Pension	389	389
Other creditors	<u>2,281</u>	<u>3,868</u>
	<u>4,678</u>	<u>5,547</u>

8. MOVEMENT IN FUNDS

	At 06/04/2024	Net movements in funds	At 05/04/2025
Unrestricted funds			
General fund	215,152	-10,001	205,151
Restricted funds	0	0	0
TOTAL FUNDS	<u>215,152</u>	<u>-10,001</u>	<u>205,151</u>

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

	Incoming Resources	Resources Expended	Movement in Funds
Unrestricted funds			
General fund	78,060	-88,061	-10,001
Restricted funds			
TOTAL FUNDS	<u>78,060</u>	<u>-88,061</u>	<u>-10,001</u>

Transformation Life Centre
Detailed Statement of Financial Activities
for the Year Ended 5 April 2025

	2025 £	2024 £	Increase / Decrease
INCOMING RESOURCES			
Voluntary income			
Donations	62,543	63,407	-864
Grants received	0	0	0
Other income	15,118	17,039	-1,921
	<u>77,661</u>	<u>80,446</u>	<u>-2,785</u>
Investment income			
Deposit account interest	399	596	-197
Total incoming resources	<u>78,060</u>	<u>81,042</u>	<u>-2,982</u>
RESOURCES EXPENDED			
Costs of generating voluntary income			
Salaries	58,300	58,591	-291
Employers NI	535	575	-40
Pension costs	4,664	4,687	-23
Staff Training	1,195	0	1,195
Consultancy Fees	675	0	675
Cleaning and Hygiene supplies	146	293	-147
Rent, rates and water	2,811	2,430	381
Insurance	1,615	1,432	183
Light and heat	4,154	2,216	1,938
Security/Alarm	325	0	325
Telephone	1,204	1,126	78
Stationery and Printing	146	100	46
Bank Charges	76	70	6
Postage	0	4	-4
Books & periodicals	289	80	208
Conferences/Training	1,781	0	1,781
Equipment expensed	831	487	344
Repairs	1,616	1,121	495
Computing & IT	1,044	190	854
Subscriptions	801	364	437
Travel & subsistence	1,687	1,304	384
Refreshments / Meeting Expenses	1,015	0	1,015
Children and Youth expenses	71	0	71
Womens Department	170	227	-57
Catering & refreshments	180	17	163
Sundry expenses	246	161	85
Other Professional Charges	0	111	-111
Donations & gifts	1,315	206	1,109
Website and Email Hosting	234	571	-337
	<u>87,126</u>	<u>76,365</u>	<u>10,761</u>
Governance costs			
Accountancy	935	1,165	-230
Legal fees	0	0	0
	<u>935</u>	<u>1,165</u>	<u>-230</u>
Total resources expended	<u>88,061</u>	<u>77,530</u>	<u>10,531</u>
Net income / expenses	<u>-10,001</u>	<u>3,512</u>	<u>-13,513</u>

This page does not form part of the statutory financial statements