

TRANSFORMATIONS LEEDS

England & Wales · Charity number 1156239

Details

Other names	TRANSFORMATIONS
Status	Registered
Legal form	CIO
Registered	2014-03-18
Register	View on the Charity Commission register

Contact

Address	Blenheim Baptist Church 2a Blackman Lane Leeds LS2 9ER
Phone	07967142426
Email	phil.thomas@transformationsleeds.org.uk
Website	www.transformationsleeds.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC, MAINLY BUT NOT EXCLUSIVELY, THROUGH ACTIVITIES INVOLVING INTERNATIONAL STUDENTS, CHRISTIANS, CHURCHES AND OTHER RELEVANT ORGANISATIONS, IN LEEDS, THE UNITED KINGDOM AND OVERSEAS.

Activities: To help Churches bring God's transformation in international students' lives, so that they can bring transformation to the nations. we do this through organising social events for international students, arranging bible studies, day trips and weekends away. We equip, train and support local churches in all aspects of international student ministry.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Other Defined Groups

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£105,247	£99,199	-	-
2023-12-31	£98,040	£100,135	-	-
2022-12-31	£76,370	£82,431	-	-
2021-12-31	£68,761	£67,043	-	-
2020-12-31	£64,530	£61,377	-	-

Trustees

Name	Role	Appointed
Elizabeth Taylor	Chair	2022-07-25
Andrea Deborah Claire Dickson		2024-11-04
Dr Alan Jonathan Duboisee de Ricquebourg		2021-10-20
Ivy Sanau Kareisi		2024-11-04
Oritseweyinmi Orighoye		2022-07-25
Sohyoung No		2026-04-22

TRANSFORMATIONS LEEDS

England & Wales - Charity number 1156239

Accounts

Transformations Leeds

Charity number 1156239

Annual Report and Financial Statements for the year ended 31 December 2024



Transformations Leeds

Annual Report and Financial Statements for the year ended 31 December 2024

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 11

Prepared by West Yorkshire Community Accountancy Service CIO

Transformations Leeds

Trustees' report for the year ended 31 December 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Elizabeth Taylor	Chair	
Alan Angilley		resigned 8 Jan 2025
Feng Lyu		
Alan Duboisee de Ricquebourg		
Oritseweyinmi Orighoye		
Andrea Dickson		appointed 4 Nov 2024
Ivy Kareisi		appointed 4 Nov 2024
Charity number	1156239	Registered in England and Wales

Registered and principal address

Blenheim Baptist Church
Blackman Lane
Leeds
LS2 9ER

Bankers

The Co-operative Bank plc	CAF Bank Ltd
Customer Services	25 Kings Hill Avenue
PO Box 250	Kings Hill
Skelmersdale	West Malling
WN8 6WT	Kent
	ME19 4JQ

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 18 March 2014 and is governed by a constitution as amended 28 July 2022.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

Transformations Leeds

Trustees' report (continued) for the year ended 31 December 2024

Objectives and activities

The charity's objects

To advance the Christian faith for the benefit of the public, mainly but not exclusively, through activities involving international students, Christians, churches and other relevant organisations, in Leeds, the United Kingdom and overseas.

The charity's main activities

Transformations Leeds helps international students with their emotional, spiritual and social needs. We run events that assist international students in overcoming loneliness, give them the opportunity to find out about the Christian faith and enable them to integrate and participate in local church communities. Our work has such an impact upon international students that they describe it as transformational - hence our name, 'Transformations Leeds'. We also deliver online training and coaching which empowers Christian international graduates who've studied across the UK to become godly leaders who can transform their nations.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion and education.

Achievements and performance

- We ran Explore International an 8 week evangelistic course which presents the Christian faith to international students, giving many who have never read the Bible before the opportunity to understand its message. This year 60 international students attended.
- We work on International Welcome Week with the Leeds University Union Christian Union. Our Team Leader equips the volunteer team (c.30) to share their faith with international students and helped to organise 7 evangelistic and welcoming events. Total footfall was approximately 700+.
- Our Living Room project shows the unconditional love of Jesus by providing friendship and culturally-appropriate weekly activities for international students from all faiths and none. Through this we supported up to 250 students (unique individuals) this year.
- We ran a full time, year-long Internship Programme giving Christian internationals the opportunity to learn how to share the Bible with others, develop their leadership skills and have a placement in a local church.
- We ran an Online Programme which educates Christian students and graduates to analyse culture, serve God through their work and be Christian leaders.

Financial review

The net income for the year was £6,048, including net expenditure of £7,303 on unrestricted funds and net income of £13,351 from restricted funds.

Transformations Leeds

Trustees' report (continued) for the year ended 31 December 2024

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £11,970.

There was an additional £24,121 in restricted funds.

The purpose of holding reserves is to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to close. The trustees have adopted a two limit policy based on time. The lower limit, which would be a level below which the trustees would have concerns for the charity's future, is 3 months' running costs. The upper limit, an amount above which the trustees could not justify holding rather than spending, would be 6 months' running costs.

The year end free reserves were less than half of 3 months' running costs, but the trustees are aware of this and are comfortable with the financial state of the charity since: a) salary costs were reduced in October 2024; b) of the additional £24,121 in restricted funds, £15,782 will also contribute to the regular fixed costs of the charity during 2025.

Approved by the board of trustees on 5/9/25

Andrea Dickson (Trustee)

Transformations Leeds

Independent examiner's report to the trustees of Transformations Leeds

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2024, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katy Sargeant ACA

11/9/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Transformations Leeds
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants	(2)	3,000	29,395	32,395	23,134
Regular giving		51,966	-	51,966	51,790
One-off giving		1,359	-	1,359	7,236
Sponsored and fundraising events		18,810	-	18,810	14,247
Training courses		260	-	260	1,016
Sundry income		312	-	312	136
Online ministry programme income		145	-	145	481
Total income		75,852	29,395	105,247	98,040
Expenditure on:					
Salaries, NIC and pensions	(3)	71,944	8,299	80,243	79,549
Payroll charges		726	-	726	702
Visa sponsorship		-	-	-	557
Travel and subsistence		323	637	960	4,329
Staff training and conferences		123	-	123	523
Meeting costs		1,125	-	1,125	719
Rent and room hire		660	1,980	2,640	2,539
Equipment and IT		135	-	135	314
Website and media		735	-	735	535
Printing, postage and stationery		55	-	55	89
Telephones		167	-	167	167
Fundraising events and costs		2,411	-	2,411	111
Accountancy		1,390	-	1,390	967
Affiliate fees		275	-	275	275
Mentoring		-	1,800	1,800	1,750
Insurance		615	-	615	758
Independent examination		900	-	900	774
Bank charges		60	-	60	60
Online ministry programme		30	-	30	7
Events and meetings		237	-	237	1,012
Research project		403	-	403	182
The Living Room (international student café)		80	2,451	2,531	2,987
Explore International activities		1	877	878	488
Donation platform fees		760	-	760	741
Total expenditure		83,155	16,044	99,199	100,135
Net income / (expenditure)		(7,303)	13,351	6,048	(2,095)
Fund balances brought forward		19,273	10,770	30,043	32,138
Fund balances carried forward	(4)	11,970	24,121	36,091	30,043

All incoming resources and resources expended derive from continuing activities.

Transformations Leeds
Balance sheet
as at 31 December 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 2,568	-	2,568	2,029
Cash at bank and in hand	(6) 10,753	24,121	34,874	30,018
Total current assets	<u>13,321</u>	<u>24,121</u>	<u>37,442</u>	<u>32,047</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,351	-	1,351	2,004
Total current liabilities	<u>1,351</u>	<u>-</u>	<u>1,351</u>	<u>2,004</u>
Net current assets / (liabilities)	<u>11,970</u>	<u>24,121</u>	<u>36,091</u>	<u>30,043</u>
Net assets	<u>11,970</u>	<u>24,121</u>	<u>36,091</u>	<u>30,043</u>
Funds				
Unrestricted funds	11,970	-	11,970	19,273
Restricted funds	-	24,121	24,121	10,770
Total funds	<u>11,970</u>	<u>24,121</u>	<u>36,091</u>	<u>30,043</u>

The financial statements were approved by the board of trustees on 5/9/25

Andrea Dickson (Trustee)

Transformations Leeds

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Anchor	-	4,000	4,000	-
Tabeel Trust	3,000	-	3,000	3,000
The National Lottery Community Fund (NCLF)	-	16,675	16,675	7,134
The Souter Foundation	-	2,820	2,820	-
The Toye Foundation	-	2,400	2,400	-
Wade's Charity	-	1,500	1,500	2,000
The Howard Foundation	-	-	-	11,000
Other grant	-	2,000	2,000	-
	<u>3,000</u>	<u>29,395</u>	<u>32,395</u>	<u>23,134</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	72,571	72,518
Social security costs	5,444	5,475
Employment allowance	(4,779)	(5,475)
Pensions	7,007	7,031
	<u>80,243</u>	<u>79,549</u>

The average number of employees during the year was 4, being an average of 2.5 full time equivalent (2023: 4, 2.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	7,007	7,031

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wade's Charity	1,989	1,500	2,420	-	1,069
Howard Foundation 23/24	5,754	-	5,754	-	-
NCLF - Awards for All	3,027	-	3,027	-	-
Explore International	-	2,000	1,877	-	123
NCLF Awards for All 24-26	-	16,675	986	-	15,689
The Anchor Foundation	-	4,000	-	-	4,000
Souter Charitable Trust	-	2,820	1,980	-	840
The Toye Foundation	-	2,400	-	-	2,400
	<u>10,770</u>	<u>29,395</u>	<u>16,044</u>	<u>-</u>	<u>24,121</u>

Fund name	Purpose of restriction
Wade's Charity	To support The Living Room international student café.
Howard Foundation 23/24	To cover staff costs and mentoring costs.
NCLF - Awards for All	To cover staff costs related to The Living Room international student café.
Explore International	To cover staff costs for Explore International & Explore International activities.
NCLF Awards for All 24-26	To cover staff costs related to The Living Room international student café.
The Anchor Foundation	To support future development of The Living Room international student café.
Souter Charitable Trust	To cover costs of renting office space.
The Toye Foundation	Towards staff costs related to the online training ministry.

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2024

5 Debtors and prepayments	2024	2023
	£	£
Debtors	1,913	2,029
Prepayments	655	-
	<u>2,568</u>	<u>2,029</u>
6 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	34,856	29,893
Cash in hand	18	125
	<u>34,874</u>	<u>30,018</u>
7 Creditors and accruals	2024	2023
	£	£
Creditors	401	973
Accruals	950	1,031
	<u>1,351</u>	<u>2,004</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £25,713 (previous year: £27,382).

Transformations Leeds
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants	3,000	3,000	29,395	20,134	32,395	23,134
Regular giving	51,966	51,790	-	-	51,966	51,790
One-off giving	1,359	7,236	-	-	1,359	7,236
Sponsored and fundraising events	18,810	14,247	-	-	18,810	14,247
Training courses	260	1,016	-	-	260	1,016
Sundry income	312	136	-	-	312	136
Online ministry programme income	145	481	-	-	145	481
Total income	75,852	77,906	29,395	20,134	105,247	98,040
Expenditure						
Salaries, NIC and pensions	71,944	74,959	8,299	4,590	80,243	79,549
Payroll charges	726	702	-	-	726	702
Visa sponsorship	-	557	-	-	-	557
Travel and subsistence	323	4,237	637	92	960	4,329
Staff training and conferences	123	523	-	-	123	523
Meeting costs	1,125	719	-	-	1,125	719
Rent and room hire	660	1,539	1,980	1,000	2,640	2,539
Equipment and IT	135	314	-	-	135	314
Website and media	735	535	-	-	735	535
Printing, postage and stationery	55	89	-	-	55	89
Telephones	167	113	-	54	167	167
Fundraising events and costs	2,411	111	-	-	2,411	111
Accountancy	1,390	967	-	-	1,390	967
Affiliate fees	275	275	-	-	275	275
Mentoring	-	-	1,800	1,750	1,800	1,750
Insurance	615	758	-	-	615	758
Independent examination	900	774	-	-	900	774
Bank charges	60	60	-	-	60	60
Online ministry programme	30	7	-	-	30	7
Events and meetings	237	1,012	-	-	237	1,012
Research project	403	182	-	-	403	182
The Living Room (int student café)	80	-	2,451	2,987	2,531	2,987
Explore International activities	1	488	877	-	878	488
Donation platform fees	760	741	-	-	760	741
Total expenditure	83,155	89,662	16,044	10,473	99,199	100,135
Net income / (expenditure)	(7,303)	(11,756)	13,351	9,661	6,048	(2,095)
Fund balances brought forward	19,273	31,029	10,770	1,109	30,043	32,138
Fund balances carried forward	11,970	19,273	24,121	10,770	36,091	30,043

TRANSFORMATIONS LEEDS

England & Wales - Charity number 1156239

Accounts

Transformations Leeds

Charity number 1156239

Annual Report and Financial Statements for the year ended 31 December 2023



Transformations Leeds

Annual Report and Financial Statements for the year ended 31 December 2023

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 11

Prepared by West Yorkshire Community Accountancy Service CIO

Transformations Leeds

Trustees' report for the year ended 31 December 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Elizabeth Taylor	Chair	
Alan Angilley		
Feng Lyu		
Alan Duboisee de Ricquebourg		
Oritseweyinmi Orighoye		
Linda Eaves		Resigned May 2023
Charity number	1156239	Registered in England and Wales

Registered and principal address

Blenheim Baptist Church
Blackman Lane
Leeds
LS2 9ER

Bankers

The Co-operative Bank plc	CAF Bank Ltd
Customer Services	25 Kings Hill Avenue
PO Box 250	Kings Hill
Skelmersdale	West Malling
WN8 6WT	Kent
	ME19 4JQ

Independent examiner

Katy Sargeant

West Yorkshire Community Accountancy Service CIO

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The trustees of the charity are appointed by the trustees at a duly convened meeting.

Transformations Leeds

Trustees' report (continued) for the year ended 31 December 2023

Objectives and activities

The charity's objects

To advance the Christian faith for the benefit of the public, mainly but not exclusively, through activities involving international students, Christians, churches and other relevant organisations, in Leeds, the United Kingdom and overseas.

The charity's main activities

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Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion and education.

Achievements and performance

- **International Welcome Week.** We trained and collaborated with 30 members of the Leeds University CU to put on events which 600 international students attended.
- **The Living Room.** We co-ordinated this weekly social event giving international students a 'home away from home'. Approximately 250 International students from 35+ countries joined our evenings, which included 'Pancake Night', 'Ceilidh Night' and occasional day trips.
- **Explore International.** A Christian basics course which we wrote because international students told us that popular UK courses (like Alpha) had too many Western assumptions. More than 50 international students attended this course last year as they wanted to find out more about Christianity whilst in Leeds.
- **Intern programme.** We ran a successful year-long internship for recently graduated international students. This year we had interns from Hong Kong, Kenya & Ecuador.

Financial review

The net expenditure for the year was £2,095, including net expenditure of £11,756 on unrestricted funds and net income of £9,661 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £19,273.

The purpose of holding reserves is to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to close. The trustees have determined policy limits of between 3 and 6 months of annual budgeted expenditure to meet this purpose.

Transformations Leeds

Trustees' report (continued) for the year ended 31 December 2023

Reserves policy

The year end free reserves were a little below the 3 months' running costs, but the trustees are aware of this and are comfortable with the financial state of the charity, since there was an additional £10,770 available in restricted funds, which also contribute to the regular fixed costs of the charity.

Approved by the board of trustees on 11/9/2024

A S Angilley (Trustee)

Transformations Leeds

Independent examiner's report to the trustees of Transformations Leeds

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2023, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katy Sargeant

12/9/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
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LS10 2QW

Transformations Leeds
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants	(2)	3,000	20,134	23,134	6,250
Regular giving		51,790	-	51,790	45,460
One-off giving		7,236	-	7,236	9,435
Sponsored and fundraising events		14,247	-	14,247	13,411
Training courses		1,016	-	1,016	628
Sundry income		136	-	136	66
God's Apprenticeship Programme income		481	-	481	1,120
Total income		77,906	20,134	98,040	76,370
Expenditure on:					
Salaries, NIC and pensions	(3)	74,959	4,590	79,549	67,892
Payroll charges		702	-	702	627
Visa sponsorship		557	-	557	47
Travel and subsistence		4,237	92	4,329	1,365
Staff training and conferences		523	-	523	-
Meeting costs		719	-	719	847
Rent and room hire		1,539	1,000	2,539	2,400
Equipment and IT		314	-	314	1,052
Website and media		535	-	535	516
Printing, postage and stationery		89	-	89	285
Telephones		113	54	167	268
Fundraising events and costs		111	-	111	431
Accountancy		967	-	967	660
Affiliate fees		275	-	275	260
Mentoring		-	1,750	1,750	700
Insurance		758	-	758	713
Independent examination		774	-	774	450
Bank charges		60	-	60	81
God's Apprenticeship Programme		7	-	7	165
Events and meetings		1,012	-	1,012	954
Resources and books		182	-	182	56
The Living Room (international student café)		-	2,987	2,987	1,335
Explore International activities		488	-	488	686
Donation platform fees		741	-	741	641
Total expenditure		89,662	10,473	100,135	82,431
Net income / (expenditure)		(11,756)	9,661	(2,095)	(6,061)
Fund balances brought forward		31,029	1,109	32,138	38,199
Fund balances carried forward	(4)	19,273	10,770	30,043	32,138

All incoming resources and resources expended derive from continuing activities.

Transformations Leeds
Balance sheet
as at 31 December 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors	2,029	-	2,029	10,869
Cash at bank and in hand	(5) 19,248	10,770	30,018	22,624
Total current assets	<u>21,277</u>	<u>10,770</u>	<u>32,047</u>	<u>33,493</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 2,004	-	2,004	1,355
Total current liabilities	<u>2,004</u>	<u>-</u>	<u>2,004</u>	<u>1,355</u>
Net current assets / (liabilities)	<u>19,273</u>	<u>10,770</u>	<u>30,043</u>	<u>32,138</u>
Net assets	<u>19,273</u>	<u>10,770</u>	<u>30,043</u>	<u>32,138</u>
Funds				
Unrestricted funds	19,273	-	19,273	31,029
Restricted funds	-	10,770	10,770	1,109
Total funds	<u>19,273</u>	<u>10,770</u>	<u>30,043</u>	<u>32,138</u>

The financial statements were approved by the board of trustees on 11/9/2024

A S Angilley (Trustee)

Transformations Leeds

Notes to the accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Tabeel Trust	3,000	-	3,000	-
The Howard Foundation	-	11,000	11,000	2,750
The National Lottery Community Fund (NCLF)	-	7,134	7,134	-
Wade's Charity	-	2,000	2,000	1,500
Other grants	-	-	-	2,000
	<u>3,000</u>	<u>20,134</u>	<u>23,134</u>	<u>6,250</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	72,518	61,719
Social security costs	5,475	4,243
Employment allowance	(5,475)	(4,243)
Pensions	<u>7,031</u>	<u>6,173</u>
	<u>79,549</u>	<u>67,892</u>

The average number of employees during the year was 4, being an average of 2.7 full time equivalent (2022: 4, 2.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	7,031	6,173

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wade's Charity	1,109	2,000	1,120	-	1,989
Howard Foundation 22/23	-	2,750	2,750	-	-
Howard Foundation 23/24	-	8,250	2,496	-	5,754
NCLF - Awards for All	-	7,134	4,107	-	3,027
	<u>1,109</u>	<u>20,134</u>	<u>10,473</u>	<u>-</u>	<u>10,770</u>

Fund name	Purpose of restriction
Wade's Charity	To support The Living Room international student café.
Howard Foundation 22/23	Towards office costs and to cover coaching costs.
Howard Foundation 23/24	Towards Mission Mobiliser's costs and to cover coaching costs.
NCLF - Awards for All	To support The Living Room international student café.

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2023

5 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	29,893	22,544
Cash in hand	125	80
	<u>30,018</u>	<u>22,624</u>

6 Creditors and accruals	2023	2022
	£	£
Creditors	973	881
Accruals	1,031	474
	<u>2,004</u>	<u>1,355</u>

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £27,382 (previous year: £23,974).

Transformations Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants	3,000	-	20,134	6,250	23,134	6,250
Regular giving	51,790	45,460	-	-	51,790	45,460
One-off giving	7,236	9,435	-	-	7,236	9,435
Sponsored and fundraising events	14,247	13,411	-	-	14,247	13,411
Training courses	1,016	628	-	-	1,016	628
Sundry income	136	66	-	-	136	66
God's Apprenticeship Programme	481	1,120	-	-	481	1,120
Total income	77,906	70,120	20,134	6,250	98,040	76,370
Expenditure						
Salaries, NIC and pensions	74,959	66,151	4,590	1,741	79,549	67,892
Payroll charges	702	627	-	-	702	627
Visa sponsorship	557	47	-	-	557	47
Travel and subsistence	4,237	1,365	92	-	4,329	1,365
Staff training and conferences	523	-	-	-	523	-
Meeting costs	719	847	-	-	719	847
Rent and room hire	1,539	1,155	1,000	1,245	2,539	2,400
Equipment and IT	314	247	-	805	314	1,052
Website and media	535	516	-	-	535	516
Printing, postage and stationery	89	285	-	-	89	285
Telephones	113	268	54	-	167	268
Fundraising events and costs	111	431	-	-	111	431
Accountancy	967	660	-	-	967	660
Affiliate fees	275	260	-	-	275	260
Mentoring	-	-	1,750	700	1,750	700
Insurance	758	713	-	-	758	713
Independent examination	774	450	-	-	774	450
Bank charges	60	81	-	-	60	81
God's Apprenticeship Programme	7	165	-	-	7	165
Events and meetings	1,012	954	-	-	1,012	954
Resources and books	182	56	-	-	182	56
The Living Room (int. student café)	-	944	2,987	391	2,987	1,335
Explore International activities	488	427	-	259	488	686
Donation platform fees	741	641	-	-	741	641
Total expenditure	89,662	77,290	10,473	5,141	99,394	81,790
Net income / (expenditure)	(11,756)	(7,170)	9,661	1,109	(1,354)	(5,420)
Fund balances brought forward	31,029	38,199	1,109	-	32,779	38,199
Fund balances carried forward	19,273	31,029	10,770	1,109	31,425	32,779

TRANSFORMATIONS LEEDS

England & Wales - Charity number 1156239

Accounts

Transformations Leeds

Charity number 1156239

Annual Report and Financial Statements for the year ended 31 December 2022



West Yorkshire Community Accounting Service

Transformations Leeds

Annual Report and Financial Statements for the year ended 31 December 2022

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 10

Prepared by West Yorkshire Community Accountancy Service CIO

Transformations Leeds

Trustees' report for the year ended 31 December 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Linda Eaves	Chair	Resigned May 2023
Alan Angilley		
Feng Lyu		
Alan Duboisee de Ricquebourg		
Elizabeth Taylor		Appointed 25 July 2022
Oritseweyinmi Orighoye		Appointed 25 July 2022

Charity number 1156239 Registered in England and Wales

Registered and principal address

Blenheim Baptist Church
Blackman Lane
Leeds
LS2 9ER

Bankers

The Co-operative Bank plc	CAF Bank Ltd
Customer Services	25 Kings Hill Avenue
PO Box 250	Kings Hill
Skelmersdale	West Malling
WN8 6WT	Kent
	ME19 4JQ

Independent examiner

Stephen Procter

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 18 March 2014 and is governed by a constitution as amended 28 July 2022.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

Transformations Leeds

Trustees' report (continued) for the year ended 31 December 2022

Objectives and activities

The charity's objects

To advance the Christian faith for the benefit of the public, mainly but not exclusively, through activities involving international students, Christians, churches and other relevant organisations, in Leeds, the United Kingdom and overseas.

The charity's main activities

In 2022 we continued to return to doing many of the in-person events that we had done previously. We worked with our partners to welcome international students to Leeds, help them make friends through The Living Room and give them space to find out about the Christian faith through Explore International.

We also continued to develop our online activities, including growing our global God's Apprenticeship.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion and education.

Achievements and performance

Our work has developed in the last year.

We have been able to develop a very strong community through the Living Room, in part achieved by encouraging the international students to participate more in the organising of these social events.

Our Explore International course, where we explain the basics of the Christian faith, was attended by students from more countries than ever before, 22 nationalities were represented in total!

Our Transforming your World conference was a success as we ran it in hybrid form for the first time, benefitting international students in Leeds and those who've returned home in the last few years.

Our God's Apprenticeship programme has helped to develop godly leaders around the world.

Our intern programme developed so we were able to have 3 interns for the first time, each from a different continent.

Financial review

The net expenditure for the year was £6,061, including net expenditure of £7,170 on unrestricted funds and net income of £1,109 on restricted funds.

Reserves policy

The charity's free reserves at the year end were £31,029.

We have adopted a two limit policy based on time. The lower limit, which would be a level below which the trustees would have concerns for the charity's future, is 3 months' running costs. The upper limit, an amount above which the trustees could not justify holding rather than spending, would be 6 months' running costs

Approved by the board of trustees on 4 September 2023

Alan Angilley (Trustee)

Transformations Leeds

Independent examiner's report to the trustees of Transformations Leeds

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2022, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Procter

13 September 2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Transformations Leeds
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants	(2)	-	6,250	6,250	7,800
Regular giving		45,460	-	45,460	48,639
One-off giving		9,435	-	9,435	10,285
Sponsored and fundraising events		13,411	-	13,411	8,527
International students courses and events		-	-	-	1,310
Training courses		628	-	628	-
Sundry income		66	-	66	-
God's Apprenticeship Programme income		1,120	-	1,120	-
Total income		70,120	6,250	76,370	76,561
Expenditure on:					
Salaries, NIC and pensions	(3)	66,151	1,741	67,892	59,620
Payroll charges		627	-	627	601
Visa sponsorship		47	-	47	-
Staff travel and subsistence		1,365	-	1,365	2,852
Training and conferences (inc Int'l Students)		-	-	-	365
Meeting volunteers and students		166	-	166	52
Team meetings		681	-	681	845
Rent and service charges		1,155	1,245	2,400	3,562
Equipment and IT		247	805	1,052	733
Website and media		516	-	516	1,051
Printing, postage and stationery		285	-	285	247
Telephones		268	-	268	263
Fundraising events and costs		1,072	-	1,072	15
Accountancy		660	-	660	856
Affiliate fees		260	-	260	-
Mentoring		-	700	700	1,050
Insurance		713	-	713	678
Independent examination		450	-	450	450
Bank charges		81	-	81	96
Recipients		-	-	-	-
Living Room		944	391	1,335	1,104
God's Apprenticeship Programme		165	-	165	43
Training events (inc training volunteers)		954	-	954	258
Resources and books		56	-	56	9
Explore International activities		427	259	686	93
Total expenditure		77,290	5,141	82,431	74,843
Net income / (expenditure)		(7,170)	1,109	(6,061)	1,718
Fund balances brought forward		38,199		38,199	36,481
Fund balances carried forward	(4)	31,029	1,109	32,138	38,199

All incoming resources and resources expended derive from continuing activities.

Transformations Leeds

Balance sheet

as at 31 December 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 10,869	-	10,869	8,257
Cash at bank and in hand	(6) 21,515	1,109	22,624	30,817
Total current assets	<u>32,384</u>	<u>1,109</u>	<u>33,493</u>	<u>39,074</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,355	-	1,355	875
Total current liabilities	<u>1,355</u>	<u>-</u>	<u>1,355</u>	<u>875</u>
Net current assets / (liabilities)	<u>31,029</u>	<u>1,109</u>	<u>32,138</u>	<u>38,199</u>
Net assets	<u>31,029</u>	<u>1,109</u>	<u>32,138</u>	<u>38,199</u>
Funds				
Unrestricted funds	31,029	-	31,029	38,199
Restricted funds	-	1,109	1,109	-
Total funds	<u>31,029</u>	<u>1,109</u>	<u>32,138</u>	<u>38,199</u>

The financial statements were approved by the board of trustees on 4 September 2023

Alan Angilley (Trustee)

Transformations Leeds

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2022

2 Grants	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Tabeel Trust	-	-	-	3,000
Child's Charitable Trust	-	-	-	3,000
The Howard Foundation	-	2,750	2,750	-
Toye Foundation	-	-	-	1,800
Wade's Charity	-	1,500	1,500	-
Other grant	-	2,000	2,000	-
	<u>-</u>	<u>6,250</u>	<u>6,250</u>	<u>7,800</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	61,719	55,312
Social security costs	4,243	3,312
Employment allowance	(4,243)	(3,312)
Pensions	6,173	4,308
	<u>67,892</u>	<u>59,620</u>

The average number of employees during the year was 4, being an average of 2.4 full time equivalent (2021: 4, 2.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	6,173	4,308

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
The Howard Foundation	-	2,750	2,750	-	-
Wade's Charity	-	1,500	391	-	1,109
Other grant	-	2,000	2,000	-	-
	<u>-</u>	<u>6,250</u>	<u>5,141</u>	<u>-</u>	<u>1,109</u>

Fund name	Purpose of restriction
The Howard Foundation	For equipment and some central running costs.
Wade's Charity	Towards the costs of the 'Living Room' project.
Other grant	Towards the costs of the 'Explore International' project.

5 Debtors and prepayments	2022 £	2021 £
Accrued income	10,869	8,257
	<u>10,869</u>	<u>8,257</u>

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2022

6 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	22,544	30,741
Cash in hand	80	76
	<u>22,624</u>	<u>30,817</u>

7 Creditors and accruals	2022	2021
	£	£
Accruals	1,355	875
	<u>1,355</u>	<u>875</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £23,974 (previous year: £23,810).

Transformations Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants	-	-	6,250	7,800	6,250	7,800
Regular giving	45,460	48,639	-	-	45,460	48,639
One-off giving	9,435	10,285	-	-	9,435	10,285
Sponsored and fundraising events	13,411	8,527	-	-	13,411	8,527
International students events	-	1,310	-	-	-	1,310
Training courses	628	-	-	-	628	-
Sundry income	66	-	-	-	66	-
God's Apprenticeship Programme	1,120	-	-	-	1,120	-
Total income	70,120	68,761	6,250	7,800	76,370	76,561
Expenditure						
Salaries, NIC and pensions	66,151	52,210	1,741	7,410	67,892	59,620
Payroll charges	627	601	-	-	627	601
Visa sponsorship	47	-	-	-	47	-
Staff travel and subsistence	1,365	2,852	-	-	1,365	2,852
Training and conferences	-	365	-	-	-	365
Meeting volunteers and students	166	52	-	-	166	52
Team meetings	681	845	-	-	681	845
Rent and service charges	1,155	3,562	1,245	-	2,400	3,562
Equipment and IT	247	733	805	-	1,052	733
Website and media	516	661	-	390	516	1,051
Printing, postage and stationery	285	247	-	-	285	247
Telephones	268	263	-	-	268	263
Fundraising events and costs	1,072	15	-	-	1,072	15
Accountancy	660	856	-	-	660	856
Affiliate fees	260	-	-	-	260	-
Mentoring	-	1,050	700	-	700	1,050
Insurance	713	678	-	-	713	678
Independent examination	450	450	-	-	450	450
Bank charges	81	96	-	-	81	96
Recipients						
Living Room	944	1,104	391	-	1,335	1,104
God's Apprenticeship Programme	165	43	-	-	165	43
Training events	954	258	-	-	954	258
Resources and books	56	9	-	-	56	9
Explore International activities	427	93	259	-	686	93
Total expenditure	77,290	67,043	5,141	7,800	82,431	74,843
Fund balances brought forward	38,199	36,481	-	-	38,199	36,481
Fund balances carried forward	31,029	38,199	1,109	-	32,138	38,199

TRANSFORMATIONS LEEDS

England & Wales - Charity number 1156239

Accounts

Transformations Leeds

Charity number 1156239

Annual Report and Financial Statements for the year ended 31 December 2021



West Yorkshire Community Accounting Service

Transformations Leeds

Annual Report and Financial Statements for the year ended 31 December 2021

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 10

Prepared by West Yorkshire Community Accountancy Service CIO

Transformations Leeds

Trustees' report for the year ended 31 December 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Linda Eaves	Chair	
Alan Angilley	Treasurer	
Feng Lyu		
Alan Duboisee de Ricquebourg		Appointed October 2021
Charity number	1156239	Registered in England and Wales

Registered and principal address

Blenheim Baptist Church
Blackman Lane
Leeds
LS2 9ER

Bankers

The Co-operative Bank plc	CAF Bank Ltd
Customer Services	25 Kings Hill Avenue
PO Box 250	Kings Hill
Skelmersdale	West Malling
WN8 6WT	Kent
	ME19 4JQ

Independent examiner

Stephen Procter

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 18 March 2014 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the by the trustees at a duly convened meeting.

Transformations Leeds

Trustees' report (continued) for the year ended 31 December 2021

Objectives and activities

The charity's objects

To advance the Christian faith for the benefit of the public, mainly but not exclusively, through activities involving international students, Christians, churches and other relevant organisations, in Leeds, the United Kingdom and overseas.

The charity's main activities

In 2021 we were able to return to doing many of the in-person events that we had done previously. We worked with our partners to welcome international students to Leeds, help them make friends through The Living Room and give them space to find out about the Christian faith through Explore International.

We also continued to develop our online activities, holding our most successful online Transforming your World conference and continuing to grow our Global Apprenticeship Programme with our fourth cohort having participants from 6 different countries.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion and education.

Achievements and performance

Our work has developed in the last year, enabling us to:

Serve more Christians. By putting our conference and leadership training online we are able to teach Christians around the world and are no longer restricted to students in Leeds. This enables us to train a new generation of godly influencers around the world.

Resource more evangelism. By recording our Explore International talks we now have an evangelistic resource that can be used just about anywhere in the world! Returned graduates have a ready made way to share the Good News with their non-Christian friends.

Building for the future. By employing a new 'mission mobilizer', and reducing office costs, we have been able to grow our capacity. This enables us to continue both aspects of our work: bringing transformation to students in Leeds, just as we have always done, and training leaders to bring transformation to their nations, our more recent work.

Financial review

The net income for the year was £1,718, all relating to unrestricted funds.

Reserves policy

The charity's free reserves at the year end were £38,199.

At the Trustees meeting on the 21 February 2022 a new reserves policy was agreed.

We have adopted a two limit policy based on time. The lower limit, which would be a level below which the trustees would have concerns for the charity's future, is 3 months' running costs. The upper limit, an amount above which the trustees could not justify holding rather than spending, would be 6 months' running costs

Signed on behalf of the board of trustees on 13/09/2022

A.S.Angilley (Trustee)

Transformations Leeds

Independent examiner's report to the trustees of Transformations Leeds

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2021, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Procter

16/09/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Transformations Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 December 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants	(2)	-	7,800	7,800	12,684
Regular giving		48,639	-	48,639	47,019
One-off giving		10,285	-	10,285	5,320
Sponsored and fundraising events		8,527	-	8,527	2,318
International students courses and events		1,310	-	1,310	1,984
Other income		-	-	-	389
Total income		68,761	7,800	76,561	69,714
Expenditure on:					
Salaries, NIC and pensions	(3)	52,210	7,410	59,620	49,149
Payroll charges		601	-	601	504
Freelance staff		-	-	-	313
Visa sponsorship		-	-	-	23
Staff travel and subsistence		2,852	-	2,852	36
Training and conferences (inc Int'l Students)		365	-	365	1,117
Meeting volunteers		52	-	52	5
Team meetings		845	-	845	370
Rent and service charges		3,562	-	3,562	3,878
Equipment and IT		733	-	733	1,231
Website and media		661	-	661	1,176
Video development		-	390	390	-
Printing, postage and stationery		247	-	247	190
Telephones		263	-	263	327
Fundraising events and costs		15	-	15	857
Accountancy		856	-	856	913
Affiliate fees		-	-	-	125
Mentoring		1,050	-	1,050	950
Insurance		678	-	678	621
Independent examination		450	-	450	450
Bank charges		96	-	96	60
Recipients					
Living Room		1,104	-	1,104	74
God's Apprenticeship Programme		43	-	43	324
Training events (inc training volunteers)		258	-	258	375
Resources and books		9	-	9	128
Explore International activities		93	-	93	3,437
Total expenditure		67,043	7,800	74,843	66,633
Net income / (expenditure)		1,718	-	1,718	3,081
Fund balances brought forward		36,481	-	36,481	33,400
Fund balances carried forward	(4)	38,199	-	38,199	36,481

All incoming resources and resources expended derive from continuing activities.

Transformations Leeds

Balance sheet

as at 31 December 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors	(5) 8,257	-	8,257	2,760
Cash at bank and in hand	(6) 30,817	-	30,817	34,901
Total current assets	<u>39,074</u>	<u>-</u>	<u>39,074</u>	<u>37,661</u>
Current liabilities:				
amounts falling due within one year				
Creditors	(7) 875	-	875	1,180
Total current liabilities	<u>875</u>	<u>-</u>	<u>875</u>	<u>1,180</u>
Net current assets / (liabilities)	<u>38,199</u>	<u>-</u>	<u>38,199</u>	<u>36,481</u>
Net assets	<u>38,199</u>	<u>-</u>	<u>38,199</u>	<u>36,481</u>
Funds				
Unrestricted funds	38,199	-	38,199	36,481
Restricted funds	-	-	-	-
Total funds	<u>38,199</u>	<u>-</u>	<u>38,199</u>	<u>36,481</u>

The financial statements were approved by the board of trustees on 13/09/2022

A.S.Angilly (Trustee)

Transformations Leeds

Notes to the accounts

for the year ended 31 December 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2021

2 Grants	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Tabeel Trust	-	3,000	3,000	3,000
Child's Charitable Trust	-	3,000	3,000	-
The Howard Foundation	-	-	-	9,684
Toye Foundation	-	1,800	1,800	-
	<u>-</u>	<u>7,800</u>	<u>7,800</u>	<u>12,684</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	55,312	45,504
Social security costs	3,312	2,851
Employment allowance	(3,312)	(2,851)
Pensions	4,308	3,645
	<u>59,620</u>	<u>49,149</u>

The average number of employees during the year was 4, being an average of 2.2 full time equivalent (2020: 3.4, 1.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	4,308	3,645

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Tabeel Trust	-	3,000	3,000	-	-
Child's Charitable Trust	-	3,000	3,000	-	-
Toye Foundation	-	1,800	1,800	-	-
	<u>-</u>	<u>7,800</u>	<u>7,800</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Tabeel Trust	To assist in developing God's Apprenticeship Programme
Child's Charitable Trust	To help develop Explore International.
Toye Foundation	Towards salary costs for leading the God's Apprenticeship Programme.

5 Debtors	2021 £	2020 £
Debtors	<u>8,257</u>	<u>2,760</u>
	<u>8,257</u>	<u>2,760</u>

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2021

6 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	30,741	34,825
Cash in hand	76	76
	<u>30,817</u>	<u>34,901</u>

7 Creditors	2021	2020
	£	£
Creditors	875	1,180
	<u>875</u>	<u>1,180</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and the Director. The total employee benefits received were £23,810 (previous year: £21,272).

Transformations Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants	-	7,500	7,800	5,184	7,800	12,684
Regular giving	48,639	47,019	-	-	48,639	47,019
One-off giving	10,285	5,320	-	-	10,285	5,320
Sponsored and fundraising events	8,527	2,318	-	-	8,527	2,318
International students courses etc	1,310	1,984	-	-	1,310	1,984
Other income	-	389	-	-	-	389
Total income	68,761	64,530	7,800	5,184	76,561	69,714
Expenditure						
Salaries, NIC and pensions	52,210	43,965	7,410	5,184	59,620	49,149
Payroll charges	601	504	-	-	601	504
Freelance staff	-	313	-	-	-	313
Visa sponsorship	-	23	-	-	-	23
Staff travel and subsistence	2,852	36	-	-	2,852	36
Training and conferences	365	1,117	-	-	365	1,117
Meeting volunteers	52	5	-	-	52	5
Team meetings	845	370	-	-	845	370
Rent and service charges	3,562	3,878	-	-	3,562	3,878
Equipment and IT	733	1,231	-	-	733	1,231
Website and media	661	1,176	-	-	661	1,176
Video development	-	-	390	-	390	-
Printing, postage and stationery	247	190	-	-	247	190
Telephones	263	327	-	-	263	327
Fundraising events and costs	15	857	-	-	15	857
Accountancy	856	913	-	-	856	913
Affiliate fees	-	125	-	-	-	125
Mentoring	1,050	950	-	-	1,050	950
Insurance	678	621	-	-	678	621
Independent examination	450	450	-	-	450	450
Bank charges	96	60	-	-	96	60
Recipients						
Living Room	1,104	74	-	-	1,104	74
God's Apprenticeship Programme	43	324	-	-	43	324
Training events (inc volunteers)	258	375	-	-	258	375
Resources and books	9	128	-	-	9	128
Explore International activities	93	3,365	-	72	93	3,437
Total expenditure	67,043	61,377	7,800	5,256	74,843	66,633
Net income / (expenditure)	1,718	3,153	-	(72)	1,718	3,081
Fund balances brought forward	36,481	33,328	-	72	36,481	33,400
Fund balances carried forward	38,199	36,481	-	-	38,199	36,481

TRANSFORMATIONS LEEDS

England & Wales - Charity number 1156239

Accounts

Transformations Leeds

Charity number 1156239

Annual Report and Financial Statements for the year ended 31 December 2020



West Yorkshire Community Accounting Service

Transformations Leeds

Annual Report and Financial Statements for the year ended 31 December 2020

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 11

Prepared by West Yorkshire Community Accounting Service

Transformations Leeds

Trustees' report for the year ended 31 December 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Linda Eaves	Chair	
John Davy		Resigned July 2021
Alan Angilley	Treasurer	
Ruth Jacobs		Resigned July 2020
Eva Pearson		Appointed October 2020
Charity number	1156239	Registered in England and Wales

Registered and principal address

Blenheim Baptist Church
Blackman Lane
Leeds
LS2 9ER

Bankers

The Co-operative Bank plc	CAF Bank Ltd
Customer Services	25 Kings Hill Avenue
PO Box 250	Kings Hill
Skelmersdale	West Malling
WN8 6WT	Kent
	ME19 4JQ

Independent examiner

Stephen Procter

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 18 March 2014.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed at trustee meetings.

Transformations Leeds

Trustees' report (continued) for the year ended 31 December 2020

Objectives and activities

The charity's objects

To advance the Christian faith for the benefit of the public, mainly but not exclusively, through activities involving international students, Christians, churches and other relevant organisations, in Leeds, the United Kingdom and overseas.

The charity's main activities

Sadly, it was not possible to hold some of our usual events in 2020, for example the normal *Living Room*, International Fresher's Week events and *Explore International* did not happen as from March there were too many Covid-19 restrictions. However, whilst this door closed, God opened a new door for us to deliver much of what we do online. This multiplied our outreach as we were able to give people around the world the opportunity to explore the Christian faith. We also adapted our leadership programme to be able to develop leaders online: those we knew as students in Leeds but are now in different countries around the world.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion and education.

Achievements and performance

Despite the challenges this year God has enabled us to develop godly leaders. Our Leeds based **God's Apprenticeship Programme** was a great success with nine apprentices from six different countries. They made the following statements about the programme:

"It has been a life changing experience!"

"I enjoyed learning through the Bible readings, videos and podcasts"

"I've learnt how to analyse my own culture in the light of the Bible, this will help me in the future"

"It is so refreshing to be told that our experiences are special rather than strange and to have our points of view count for giving a different perspective. It's helped me believe I do have influence, that God did indeed mean for His church to be multicultural and I might be able to do something to contribute to that vision."

We also started our first online *God's Apprenticeship Programme* with people who are currently in 6 different countries joining us once a month for the teaching and growing through the homework that we set.

Covid-19 didn't stop us sharing the hope of Jesus with those who don't know him! We recorded 8 talks to enable us to run our first ever online **Explore International** groups. We had 5 amazing groups, reaching out to 32 seekers from 10 countries. The guests who came have really engaged well and some have opened their hearts to God!!

Jessie, who became a Christian on 2019's *Explore international*, said that leading an online Explore group was *"a special experience...It gave me a huge sense of achievement when my non-Christian friends want to learn more about Jesus. Praise God He gave me this chance!!"*

Covid-19

In terms of our budget forecast, we have assumed that regular giving will be maintained at current levels, and it is possible that this may fall somewhat as the income of supporters is affected by the economic aftermath of the pandemic. However, we have had a very strong response to our annual fundraiser in March 2021, raising more than double what we normally do. Together with our current reserve levels, we are confident that there are no material uncertainties of concern. Furthermore, we are seeking to make alternative arrangements for office space, now that new work patterns have become established and this would produce significant savings in this expenditure category.

Transformations Leeds

Trustees' report (continued) for the year ended 31 December 2020

Financial review

The net income for the year was £3,081, including net income of £3,153 on unrestricted funds and net expenditure of £72 on restricted funds.

Reserves policy

The charity's free reserves at the year end were £36,481.

Our reserve policy is to have to approximately 3.5 months expenditure as reserves.

This would equate to approximately £22,000. Although the current reserves are above this level, given the uncertain economic outlook we are not taking immediate action to reduce them. The Trustees will however review the reserves in the coming year.

Signed on behalf of the board of trustees on 04/10/2021

Signed: Linda Eaves (Trustee)

Transformations Leeds

Independent examiner's report to the trustees of Transformations Leeds

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2020, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Procter

05/10/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Transformations Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 December 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
Grants	(2)	7,500	5,184	12,684	10,600
Regular giving		47,019	-	47,019	47,649
One-off giving		5,320	-	5,320	4,289
Sponsored and fundraising events		2,318	-	2,318	4,233
International students courses and events		1,984	-	1,984	1,475
Training courses		-	-	-	221
Explore International activities income		-	-	-	1,601
Other income		389	-	389	9
Total income		64,530	5,184	69,714	70,077
Expenditure on:					
Salaries, NIC and pensions	(3)	43,965	5,184	49,149	37,921
Payroll charges		504	-	504	436
Freelance staff		313	-	313	-
Visa sponsorship		23	-	23	557
Staff travel and subsistence		36	-	36	1,810
Training and conferences (inc Int'l Students)		1,117	-	1,117	1,219
Meeting volunteers		5	-	5	53
Team meetings		370	-	370	366
Rent and service charges		3,878	-	3,878	5,763
Equipment and IT		1,231	-	1,231	215
Website and media		1,176	-	1,176	2,065
Printing, postage and stationery		190	-	190	643
Telephones		327	-	327	173
Fundraising events and costs		857	-	857	981
Accountancy		913	-	913	1,222
Affiliate fees		125	-	125	120
Mentoring		950	-	950	1,435
Insurance		621	-	621	499
Independent examination		450	-	450	450
Bank charges		60	-	60	78
Recipients					
Living Room		74	-	74	1,969
God's Apprenticeship Programme		324	-	324	193
Training events (inc training volunteers)		375	-	375	1,205
Resources and books		128	-	128	11
Explore International activities		3,365	72	3,437	1,656
Total expenditure		61,377	5,256	66,633	61,040
Net income / (expenditure)		3,153	(72)	3,081	9,037
Fund balances brought forward		33,328	72	33,400	24,363
Fund balances carried forward	(4)	36,481	-	36,481	33,400

All incoming resources and resources expended derive from continuing activities.

Transformations Leeds

Balance sheet

as at 31 December 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors	(5) 2,760	-	2,760	7,207
Cash at bank and in hand	(6) 34,901	-	34,901	30,019
Total current assets	<u>37,661</u>	<u>-</u>	<u>37,661</u>	<u>37,226</u>
Current liabilities:				
amounts falling due within one year				
Accruals	(7) 1,180	-	1,180	3,826
Total current liabilities	<u>1,180</u>	<u>-</u>	<u>1,180</u>	<u>3,826</u>
Net current assets / (liabilities)	<u>36,481</u>	<u>-</u>	<u>36,481</u>	<u>33,400</u>
Total assets less current liabilities	<u>36,481</u>	<u>-</u>	<u>36,481</u>	<u>33,400</u>
Net assets	<u>36,481</u>	<u>-</u>	<u>36,481</u>	<u>33,400</u>
Funds				
Unrestricted funds	36,481	-	36,481	33,328
Restricted funds	-	-	-	72
Total funds	<u>36,481</u>	<u>-</u>	<u>36,481</u>	<u>33,400</u>

The financial statements were approved by the board of trustees on 04/10/2021

Linda Eaves (Trustee)

Transformations Leeds

Notes to the accounts

for the year ended 31 December 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2020

2 Grants	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Tabeel Trust	3,000	-	3,000	3,000
Wade's Charity	-	-	-	1,600
The Howard Foundation (1)	4,500	-	4,500	6,000
The Howard Foundation (2)	-	5,184	5,184	-
	<u>7,500</u>	<u>5,184</u>	<u>12,684</u>	<u>10,600</u>

3 Staff costs and numbers	2020 £	2019 £
Gross salaries	45,504	38,687
Social security costs	2,851	(1,081)
Employment allowance	(2,851)	(2,299)
Pensions	3,645	2,614
	<u>49,149</u>	<u>37,921</u>

The average number employees during the year was 3.4, being an average of 1.9 full time equivalent (2019: 2.3, 1.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2020 £	2019 £
Costs of the scheme to the charity for the year	3,645	2,614
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Explore International	72	-	72	-
The Howard Foundation	-	5,184	5,184	-
	<u>72</u>	<u>5,184</u>	<u>5,256</u>	<u>-</u>

Fund name

Purpose of restriction

Explore International	For running the 'Explore International' group.
The Howard Foundation	Towards salary costs for the development of 'Explore International'.

5 Debtors	2020 £	2019 £
Debtors	2,760	7,207
	<u>2,760</u>	<u>7,207</u>

Transformations Leeds
Notes to the accounts continued
for the year ended 31 December 2020

6 Cash at bank and in hand	2020	2019
	£	£
Co-operative Bank	749	2,805
CAF Bank	34,076	27,138
Petty Cash	76	76
	<u>34,901</u>	<u>30,019</u>

7 Accruals	2020	2019
	£	£
Accruals	1,180	3,826
	<u>1,180</u>	<u>3,826</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and the Director. The total employee benefits received by the Director were £21,272 (previous year: £21,600).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Transformations Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2020

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
Income						
Grants	7,500	9,000	5,184	1,600	12,684	10,600
Regular giving	47,019	47,649	-	-	47,019	47,649
One-off giving	5,320	4,289	-	-	5,320	4,289
Sponsored and fundraising events	2,318	4,233	-	-	2,318	4,233
International students courses	1,984	1,475	-	-	1,984	1,475
Training courses	-	221	-	-	-	221
Explore International activities	-	-	-	1,601	-	1,601
Other income	389	9	-	-	389	9
Total income	64,530	66,876	5,184	3,201	69,714	70,077
Expenditure						
Salaries, NIC and pensions	43,965	37,921	5,184	-	49,149	37,921
Payroll charges	504	436	-	-	504	436
Freelance staff	313	-	-	-	313	-
Visa sponsorship	23	557	-	-	23	557
Staff travel and subsistence	36	1,810	-	-	36	1,810
Training and conference (inc IS)	1,117	1,219	-	-	1,117	1,219
Meeting volunteers	5	53	-	-	5	53
Team meetings	370	366	-	-	370	366
Rent and service charges	3,878	5,763	-	-	3,878	5,763
Equipment and IT	1,231	215	-	-	1,231	215
Website and media	1,176	2,065	-	-	1,176	2,065
Printing, postage and stationery	190	643	-	-	190	643
Telephones	327	173	-	-	327	173
Fundraising events and costs	857	981	-	-	857	981
Accountancy	913	1,222	-	-	913	1,222
Affiliate fees	125	120	-	-	125	120
Mentoring	950	1,435	-	-	950	1,435
Insurance	621	499	-	-	621	499
Independent examination	450	450	-	-	450	450
Bank charges	60	78	-	-	60	78
Recipients						
Living Room	74	369	-	1,600	74	1,969
God's Apprenticeship Programme	324	193	-	-	324	193
Training events (inc volunteers)	375	1,205	-	-	375	1,205
Resources and books	128	11	-	-	128	11
Explore International activities	3,365	127	72	1,529	3,437	1,656
Total expenditure	61,377	57,911	5,256	3,129	66,633	61,040
Net income / (expenditure)	3,153	8,965	(72)	72	3,081	9,037
Fund balances brought forward	33,328	24,363	72	-	33,400	24,363
Fund balances carried forward	36,481	33,328	-	72	36,481	33,400