

# **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**

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**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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Elizabeth Taylor	Chair	
Alan Angilley		
Feng Lyu		
Alan Duboissee de Ricquebourg		
Oritseweyinmi Orighoye		
Linda Eaves		Resigned May 2023
<b>Charity number</b>	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**

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 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**

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**

- **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  
Leeds  
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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>77,906</b>	<b>20,134</b>	<b>98,040</b>	<b>76,370</b>
<b>Expenditure on:</b>					
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
<b>Total expenditure</b>		<b>89,662</b>	<b>10,473</b>	<b>100,135</b>	<b>82,431</b>
<b>Net income / (expenditure)</b>		<b>(11,756)</b>	<b>9,661</b>	<b>(2,095)</b>	<b>(6,061)</b>
<b>Fund balances brought forward</b>		<b>31,029</b>	<b>1,109</b>	<b>32,138</b>	<b>38,199</b>
<b>Fund balances carried forward</b>	(4)	<b>19,273</b>	<b>10,770</b>	<b>30,043</b>	<b>32,138</b>

All incoming resources and resources expended derive from continuing activities.

**Transformations Leeds**  
**Balance sheet**  
**as at 31 December 2023**

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

Wade's Charity  
Howard Foundation 22/23  
Howard Foundation 23/24  
NCLF - Awards for All

#### Purpose of restriction

To support The Living Room international student café.  
Towards office costs and to cover coaching costs.  
Towards Mission Mobiliser's costs and to cover coaching costs.  
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 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>						
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
<b>Total income</b>	<b>77,906</b>	<b>70,120</b>	<b>20,134</b>	<b>6,250</b>	<b>98,040</b>	<b>76,370</b>
<b>Expenditure</b>						
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
<b>Total expenditure</b>	<b>89,662</b>	<b>77,290</b>	<b>10,473</b>	<b>5,141</b>	<b>99,394</b>	<b>81,790</b>
<b>Net income / (expenditure)</b>	<b>(11,756)</b>	<b>(7,170)</b>	<b>9,661</b>	<b>1,109</b>	<b>(1,354)</b>	<b>(5,420)</b>
<b>Fund balances brought forward</b>	<b>31,029</b>	<b>38,199</b>	<b>1,109</b>	<b>-</b>	<b>32,779</b>	<b>38,199</b>
<b>Fund balances carried forward</b>	<b>19,273</b>	<b>31,029</b>	<b>10,770</b>	<b>1,109</b>	<b>31,425</b>	<b>32,779</b>