



Report and Accounts

Year ended 30 June 2025

Stewardship⁺
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

TRANSFORM SALONE
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2025

ADDRESS FOR CORRESPONDENCE	61 Admirals House, Gisors Road Southsea Portsmouth PO4 8GY
GOVERNING DOCUMENT	CIO - Foundation registered dated 29 July 2015
CHARITY REGISTRATION NUMBER	1162900
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Alison Hickman (Chair) Stephanie Oates Ronald Fleming Helen Young
BANKERS	Barclays Bank plc
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Trustees Report

Objects of the charity

The relief of poverty, sickness and distress.

The advancement of education for children and young adults.

The advancement of the Christian religion throughout the world in accordance with the statement of faith.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Medical relief – pay medical costs for people otherwise unable to afford to be treated.

Medical Fund: Through the medical fund we were able to provide medical attention/treatment/medication for 25 people. Amongst the ailments dealt with were malaria, typhoid, malnourishment, HIV, hernia, dental, surgery, cancer, ear infection, maternity care, ulcers, eye infections, burns injury.

Relationship & Sexual Health education: provide education relating to relationships and sexual health and arrange testing and treatment for STI's. Provide reusable sanitary towels.

We ran two sessions (approved by local health care providers) to provide relationship and sexual health education to young adults (approximately 40 in total) in the provinces, including providing reusable sanitary pads and education on how to use them. Disposable sanitary pads that had been donated to us were distributed on visits to the provinces.

Provide rice to families in times of need and crisis.

Provide handwashing stations and advice regarding cleanliness and hygiene.

Education support & scholarships – pay school fees, provide books, supplies, uniforms and shoes. Monitor performance.

Scholarships: Through the scholarship/sponsorship scheme 57 students have attended mainstream school (spread across primary, junior secondary and senior secondary schools. Both male and female students). As well as paying school fees for these students, we have provided uniforms, shoes, bags, school supplies, textbooks, and arranged for exam year students to attend extra lessons.

1 student is attending nursing school. 1 student is attending medical school, 2 students are attending university, 2 students in vocational training.

We have 1 medical sponsorship for a young lady with HIV, which pays her medical bills and ensures she has medication.

We have 1 food relief sponsorship, providing a bag of rice each month to an elderly lady with no family to support or provide for her.

Rice Fund: Provided 2,300 kilos of rice for families in need.

Bible studies with small groups and individuals (approximately 25 people in total).

Held one on one reading sessions to help improve student's reading - 10 students

School supplies distributed to 2 schools in the provinces.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial Review

Source of Funds: Our main source of funds are regular donations to our education scheme, (as well as regular donations to the rice, medical and general funds) and fundraising. We are thankful to our generous donors that allow us to carry out our mission in Sierra Leone.

Income has remained fairly consistent with last year but expenditure costs have fallen by £6,600. The overall deficit was £2,300 [2024 deficit £8,500].

Reserves Policy

The charity aims to hold a minimum of £9,000 (which is approximately 3 months of total expenditure) as unrestricted cash, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £10,100 and is complying with the policy.

We have a commitment to support the Education project, which is mostly funded by restricted funds (i.e. we will try to ensure that children are supported in education even if restricted funds are not available), so the reserves policy includes this project.

Governance

During the year there were five visits made by two Trustees. During the visits meetings were held with parents/guardians of the students, and all projects were visited. Procedures and policies were reviewed with in-country volunteers.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name: **Alison Hickman**

Signature

AJ Hickman

AJ Hickman (Apr 22, 2026 12:22:16 GMT+1)

Date **Apr 22, 2026**

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

TRANSFORM SALONE

I report to the trustees on my examination of the accounts of Transform Salone ('the charity') for the year ended 30 June 2025 on pages 5 to 7 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

J. Young
J. Young (Apr 22, 2026 13:47:32 GMT+1)

Jaimée Young
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Apr 22, 2026

TRANSFORM SALONE
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	<u>Unrestricted Funds</u>		Restricted Funds	2025	2024
		General Funds	Designated Funds			
		£	£	£	£	£
<i>Income receipts</i>						
Donations		3,466	-	29,800	33,266	36,615
Gift aid receipts		11,071	-	1,763	12,833	9,959
<i>Total receipts</i>		<u>14,537</u>	<u>-</u>	<u>31,563</u>	<u>46,099</u>	<u>46,574</u>
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	8,392	-	40,047	48,438	55,073
<i>Total payments</i>		<u>8,392</u>	<u>-</u>	<u>40,047</u>	<u>48,438</u>	<u>55,073</u>
Net of receipts / (payments) before		6,145	-	(8,484)	(2,339)	(8,499)
Transfers between funds	4	(6,539)	-	6,539	-	-
<i>Net movement in funds</i>		<u>(394)</u>	<u>-</u>	<u>(1,945)</u>	<u>(2,339)</u>	<u>(8,499)</u>
Cash funds as at last year end		10,500	-	3,503	14,003	22,502
<i>Cash funds at this year end</i>	A	<u>10,106</u>	<u>-</u>	<u>1,558</u>	<u>11,664</u>	<u>14,003</u>

The notes on page 7 form part of these accounts.

TRANSFORM SALONE
STATEMENT OF ASSETS AND LIABILITIES
AS AT THE YEAR ENDED 30 JUNE 2025

	Notes	<u>Unrestricted Funds</u>		Restricted funds £	2025 £	2024 £
		General funds £	Designated funds £			
A Cash funds						
Cash at bank with immediate access		9,412	-	1,558	10,969	12,212
Petty cash		695	-	-	695	1,791
		<u>10,106</u>	<u>-</u>	<u>1,558</u>	<u>11,664</u>	<u>14,003</u>
B Other monetary assets						
Gift aid due to charity		1,304	-	4,268	5,571	10,929
Prepaid accommodation costs		2,250	-	-	2,250	2,153
		<u>3,554</u>	<u>-</u>	<u>4,268</u>	<u>7,821</u>	<u>13,082</u>
C Liabilities						
Falling due within one year						
Fee for Independent Examination		3,042	-	-	3,042	2,700
		<u>3,042</u>	<u>-</u>	<u>-</u>	<u>3,042</u>	<u>2,700</u>

D Assets retained for charity's own use	Fund to which asset belongs	Value 2025 £	Value 2024 £
Motor vehicle purchased November 2023	General	3,753	5,400
		<u>3,753</u>	<u>5,400</u>

Current value has been estimated by the trustees.

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

AJHickman
 AJHickman (Apr 22, 2026 12:22:16 GMT+1)

Alison Hickman (Chair)

Date: Apr 22, 2026

The notes on page 7 form part of these accounts.

TRANSFORM SALONE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds		Restricted Funds	2025	2024
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Transport and vehicle costs	961	-	844	1,805	17,884
Project work - Sponsorship/Education	-	-	12,002	12,002	11,304
Project work - Other	-	-	12,332	12,332	4,010
Accommodation, office and property expenses	6,170	-	9,526	15,697	17,458
Other	-	-	5,343	5,343	4,418
Governance	1,260	-	-	1,260	-
	<u>8,392</u>	<u>-</u>	<u>40,047</u>	<u>48,438</u>	<u>55,073</u>

3 Transactions with related parties

The charity has no employees because its work is undertaken by volunteers.

During the year, there were 5 trips to Sierra Leone by 2 trustees. These costs include flights.

Other than direct reimbursements of expenses made on behalf of the charity, no other amounts were paid or are payable to any trustee or to any person connected to them.

4 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
General funds	10,500	14,537	(8,392)	(6,539)	10,106
Restricted funds					
Sponsorship fund (Education)	-	12,120	(20,294)	8,174	-
Medical fund	-	4,400	(584)	(3,700)	116
Rice fund	-	180	(188)	8	-
Rent	-	2,000	(2,000)	-	-
Other restricted	41	9,463	(11,560)	2,057	-
Director's Expenses & Discretionary fund	3,462	3,400	(5,421)	-	1,442
	<u>3,503</u>	<u>31,563</u>	<u>(40,047)</u>	<u>6,539</u>	<u>1,558</u>
Total funds	<u>14,003</u>	<u>46,099</u>	<u>(48,438)</u>	<u>-</u>	<u>11,664</u>

The transfer of £3,700 out of the Medical Fund related to several donations from a donor who confirmed the payee reference was incorrect and the donations were restricted instead for another restricted project.

The Rent fund relates to donations given to support rental costs in Sierra Leone.

The Other Restricted fund relates to donations given for the purpose of supporting individuals and new projects.