

Trustees' Annual Report for The Transforming Church UK (TTC UK)

Reference and Administrative Details

- **Charity Name:** The Transforming Church UK
- **Registered Charity Number:** 1194579
- **Principal Address:** 61 Bridge Street, Kington, Herefordshire, HR5 3DJ
- **Executive Pastor:** Adeyinka Adewale

Structure, Governance, and Management

The Transforming Church UK operates under the leadership of an Executive Pastor and a dedicated Pastoral Team. Governance policies and internal structures are consistently reviewed to ensure compliance with the Charity Commission's requirements and the Church's vision.

Objectives and Activities

The charity's aims are to advance the Christian faith through worship services, training, community outreach, and leadership development.

Strategic Objectives for 2023 included:

1. **Workforce Training:** Upskill and nurture leaders for all departments.
2. **Administrative and Operational Effectiveness:** Enhance administrative structures to meet legal requirements and manage growth.
3. **Community Outreach:** Establish meaningful connections within the Barnet community through evangelism and service.

Achievements and Performance

- **Workforce Training:**
 - Volunteer numbers grew from 74 to 124.
 - Quarterly training sessions were conducted, focusing on spiritual, emotional, financial, and social wellbeing.
 - Internal expertise within the TTC network was leveraged for training delivery.
- **Administrative Effectiveness:**
 - **Recruitment of two core admin volunteers:** an Admin Assistant and an Assistant Finance Officer.

- Transparent recruitment through a formal process including interviews and onboarding.
- **Community Outreach:**
 - Two community outreaches were executed in Barnet.
- **Significant Achievement:**
 - Organized the Europe Prophetic Prayer Conference at the Intercontinental Hotel, with over 2,000 registered attendees and more than 1,000 daily participants.
 - Event budget of £180,000.

Challenges and Lessons Learned

- **Challenges overcame:**
 - The volunteer team increased by nearly 50%, including non-members.
 - Managed a busy calendar while maintaining scheduled training.
- **Ongoing challenges:**
 - Insufficient volunteers for weekly church operations.
 - Need for continuous nurturing of competent and reliable leaders.

Church Metrics

- Transformers Leadership Development Programme graduates: 35
- Membership:
 - Beginning of 2023: 70
 - End of 2023: 81
- Volunteer Workers:
 - Beginning of 2023: 74
 - End of 2023: 124
 - Community Outreaches: 2

Plans for the Future

1. **Spiritual Growth and Leadership Development:** Implement a leadership development model by June 2024.
2. **Relational Growth:** Launch a new pastoral care model by Q1 2024.
3. **Numerical Growth:** Establish a new branch in SE London and grow the North London church to an average weekly attendance of 150.
4. **Outreach and Community Engagement:** Execute at least four key community engagements.

Financial Review

The charity managed its financial responsibilities prudently, successfully covering major event budgets and maintaining operational needs through donations, offerings, and prudent stewardship.

Acknowledgements

The Trustees express sincere appreciation to the Pastoral team, volunteers, and all members whose dedication contributed immensely to TTC UK's growth and stability. We look forward to continued growth and greater impact in the incoming years.

Signed on behalf of the Trustees,

A handwritten signature in black ink, appearing to read 'Adeyinka Adewale', is written over a horizontal line.

Adeyinka Adewale. Phd.

Chairman Board of Trustees

Date: 26/04/2025

The Charity Registration Number is :- 1194579

The Transforming Church UK

Report and Accounts

30 June 2024

The Transforming Church UK

Report and accounts for the year ended 30 June 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	3
Independent Examiner's Report	4
<i>Funds Statements:-</i>	
Statement of Financial Activities	7
Movements in funds	11
Income and Expenditure account	12
Balance sheet	13
Notes to the accounts	15

The Transforming Church UK

Trustees' Annual Report for the year ended 30 June 2024

The Trustees present their Report and Accounts for the year ended 30 June 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Transforming Church UK.

The charity is also known by its operating name, N/A.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1194579.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The Transforming Church UK

Trustees' Annual Report for the year ended 30 June 2024

The Trustees in office on the date the report was approved were:-

Adeyinka Adewale

Olushola John

Nancy Adingupu

The following persons served as Trustees during the year ended 30 June 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Policies on reserves.

The reserves fund represents the unrestricted funds from past operating results. The Trustees monitor the level of reserves and are satisfied that the current level of reserves is sufficient to cover costs.

Statement of Trustees' Responsibilities

The Transforming Church UK

Trustees' Annual Report for the year ended 30 June 2024

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 29 April 2025.



OLUSHOLA JOHN
Trustee

The Transforming Church UK

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 June 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 7 to 18 for the year ended 30 June 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 3, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of ASSOCIATION OF ACCOUNTING TECHNICIAN, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The Transforming Church UK

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 30 June 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of ASSOCIATION OF ACCOUNTING TECHNICIAN;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

The Transforming Church UK

Signed:- 

KARLEE SHAW FMAAT - Independent Examiner

ASSOCIATION OF ACCOUNTING TECHNICIAN

11 Church Path
Sandy
Beds
SG19 1ET

This report was signed on 29 April 2025

The Transforming Church UK - Statement of Financial Activities for the year ended 30 June 2024

Statement of Financial Activities for the year ended 30 June 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	172,243	81,902	254,145	142,499
Investments	A4	51	-	51	58
Total income	A	172,294	81,902	254,196	142,557
Expenditure on:					
Charitable activities	B2	225,298	81,902	307,200	95,344
Total expenditure	B	225,298	81,902	307,200	95,344
Net income for the year		(53,004)	-	(53,004)	47,213
Net income after transfers	A-B-C	(53,004)	-	(53,004)	47,213
Net movement in funds		(53,004)	-	(53,004)	47,213
Reconciliation of funds:-					
	E				
Total funds brought forward		61,508	-	61,508	14,295
Total funds carried forward		8,504	-	8,504	61,508

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 18 form an integral part of these accounts.

**The Transforming Church UK - Statement of Financial Activities for the year ended
30 June 2024**

All activities derive from continuing operations

The notes attached on pages 15 to 18 form an integral part of these accounts.

**The Transforming Church UK - Statement of Financial Activities for the year ended
30 June 2024**

**The Transforming Church UK - Statement of Financial Activities for the year ended
30 June 2024**

The Transforming Church UK - Statement of Financial Activities for the year ended 30 June 2024

Movements in revenue and capital funds for the year ended 30 June 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	61,508	-	61,508	14,295
Recognised gains and losses before transfers	(53,004)	-	(53,004)	47,213
	8,504	-	8,504	61,508
Closing revenue funds	8,504	-	8,504	61,508

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	8,504	-	8,505	61,508

The notes attached on pages 15 to 18 form an integral part of these accounts.

The Transforming Church UK - Statement of Financial Activities for the year ended 30 June 2024

**The Transforming Church UK
Income and Expenditure Account for the year ended 30 June 2024 as required by the Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	254,145	142,499
Investment income		
Interest receivable	51	58
Gross income in the year before exceptional items	254,196	142,557
Gross income in the year including exceptional items	254,196	142,557
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	306,775	95,019
Governance costs	425	325
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	307,200	95,344
Net income before tax in the financial year	(53,004)	47,213
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(53,004)	47,213
Retained surplus for the financial year	(53,004)	47,213
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 18 form an integral part of these accounts.

The Transforming Church UK - Balance Sheet as at 30 June 2024

	Note	SORP Ref	2024 £	2023 £
Current assets		B		
Debtors	6	B2	949	2,000
Cash at bank and in hand		B4	7,980	59,833
Total current assets			8,929	61,833
Creditors: amounts falling due within one year	7	C1	(425)	(325)
Net current assets			8,504	61,508
The total net assets of the charity			8,504	61,508

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	11	D3	8,504	61,508
			8,504	61,508

Designated Funds

-

Total charity funds			8,504	61,508
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



OLUSHOLA JOHN

Trustee

Approved by the board of trustees on 29 April 2025

The Transforming Church UK - Balance Sheet as at 30 June 2024

The notes attached on pages 15 to 18 form an integral part of these accounts.

The Transforming Church UK

Notes to the Accounts for the year ended 30 June 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statement. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

There are no endowment funds.

The Transforming Church UK

Notes to the Accounts for the year ended 30 June 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Debtors

	2024	2023
	£	£
Other debtors	949	2,000

7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	425	325

8 Income and Expenditure account summary

	2024	2023
	£	£
At 1 July 2023	61,508	14,295
Surplus after tax for the year	(53,004)	47,213
At 30 June 2024	<u>8,504</u>	<u>61,508</u>

9 No related party transactions

There were no transactions with related parties in the year.

10 Particulars of how particular funds are represented by assets and liabilities

The Transforming Church UK

Notes to the Accounts for the year ended 30 June 2024

At 30 June 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	8,929		-	8,929
Current Liabilities	(425)	-	-	(425)
	8,504	-	-	8,504

At 1 July 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	61,833	-	-	61,833
Current Liabilities	(325)	-	-	(325)
	61,508	-	-	61,508

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 12 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	61,508	(53,004)	-	8,504
Total unrestricted and designated funds	61,508	(53,004)	-	8,504
Total charity funds	61,508	(53,004)	-	8,504

12 Analysis of movements in funds over the year as shown in Note 11

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £	Movement in funds 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	172,294	(225,298)	-	(53,004)
Restricted funds:-				
PPH Conference	81,902	(81,902)	-	-
	254,196	(307,200)	-	(53,004)

The Transforming Church UK

Notes to the Accounts for the year ended 30 June 2024

13 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

PPH Conference

Funds for PPH Conference

-

14 Ultimate controlling party

The charity is under the control of its legal members.

The Charity Registration Number is :- 1194579

The Transforming Church UK

Report and Accounts

30 June 2024

The Transforming Church UK

Report and accounts for the year ended 30 June 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	3
Independent Examiner's Report	4
<i>Funds Statements:-</i>	
Statement of Financial Activities	7
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The trustees are all individuals.

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The Trustees in office on the date the report was approved were:-

Adeyinka Adewale

Olushola John

Nancy Adingupu

The following persons served as Trustees during the year ended 30 June 2024 :-

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All the trustees are also members of the charity.

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The reserves fund represents the unrestricted funds from past operating results. The Trustees monitor the level of reserves and are satisfied that the current level of reserves is sufficient to cover costs.

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- select suitable accounting policies and apply them consistently;
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- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 29 April 2025.



OLUSHOLA JOHN
Trustee

The Transforming Church UK

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Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of ASSOCIATION OF ACCOUNTING TECHNICIAN, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The Transforming Church UK

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 30 June 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of ASSOCIATION OF ACCOUNTING TECHNICIAN;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

The Transforming Church UK

Signed:- 

KARLEE SHAW FMAAT - Independent Examiner

ASSOCIATION OF ACCOUNTING TECHNICIAN

11 Church Path
Sandy
Beds
SG19 1ET

This report was signed on 29 April 2025

The Transforming Church UK - Statement of Financial Activities for the year ended 30 June 2024

Statement of Financial Activities for the year ended 30 June 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	172,243	81,902	254,145	142,499
Investments	A4	51	-	51	58
Total income	A	172,294	81,902	254,196	142,557
Expenditure on:					
Charitable activities	B2	225,298	81,902	307,200	95,344
Total expenditure	B	225,298	81,902	307,200	95,344
Net income for the year		(53,004)	-	(53,004)	47,213
Net income after transfers	A-B-C	(53,004)	-	(53,004)	47,213
Net movement in funds		(53,004)	-	(53,004)	47,213
Reconciliation of funds:-					
	E				
Total funds brought forward		61,508	-	61,508	14,295
Total funds carried forward		8,504	-	8,504	61,508

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 18 form an integral part of these accounts.

**The Transforming Church UK - Statement of Financial Activities for the year ended
30 June 2024**

All activities derive from continuing operations

The notes attached on pages 15 to 18 form an integral part of these accounts.

**The Transforming Church UK - Statement of Financial Activities for the year ended
30 June 2024**

**The Transforming Church UK - Statement of Financial Activities for the year ended
30 June 2024**

The Transforming Church UK - Statement of Financial Activities for the year ended 30 June 2024

Movements in revenue and capital funds for the year ended 30 June 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	61,508	-	61,508	14,295
Recognised gains and losses before transfers	(53,004)	-	(53,004)	47,213
	8,504	-	8,504	61,508
Closing revenue funds	8,504	-	8,504	61,508

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	8,504	-	8,505	61,508

The notes attached on pages 15 to 18 form an integral part of these accounts.

The Transforming Church UK - Statement of Financial Activities for the year ended 30 June 2024

**The Transforming Church UK
Income and Expenditure Account for the year ended 30 June 2024 as required by the Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	254,145	142,499
Investment income		
Interest receivable	51	58
Gross income in the year before exceptional items	254,196	142,557
Gross income in the year including exceptional items	254,196	142,557
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	306,775	95,019
Governance costs	425	325
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	307,200	95,344
Net income before tax in the financial year	(53,004)	47,213
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(53,004)	47,213
Retained surplus for the financial year	(53,004)	47,213
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 18 form an integral part of these accounts.

The Transforming Church UK - Balance Sheet as at 30 June 2024

	Note	SORP Ref	2024 £	2023 £
Current assets		B		
Debtors	6	B2	949	2,000
Cash at bank and in hand		B4	7,980	59,833
Total current assets			8,929	61,833
Creditors: amounts falling due within one year	7	C1	(425)	(325)
Net current assets			8,504	61,508
The total net assets of the charity			8,504	61,508

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	11	D3	8,504	61,508
			8,504	61,508

Designated Funds

-

Total charity funds			8,504	61,508
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



OLUSHOLA JOHN

Trustee

Approved by the board of trustees on 29 April 2025

The Transforming Church UK - Balance Sheet as at 30 June 2024

The notes attached on pages 15 to 18 form an integral part of these accounts.

The Transforming Church UK

Notes to the Accounts for the year ended 30 June 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statement. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

There are no endowment funds.

The Transforming Church UK

Notes to the Accounts for the year ended 30 June 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Debtors

	2024	2023
	£	£
Other debtors	949	2,000

7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	425	325

8 Income and Expenditure account summary

	2024	2023
	£	£
At 1 July 2023	61,508	14,295
Surplus after tax for the year	(53,004)	47,213
At 30 June 2024	<u>8,504</u>	<u>61,508</u>

9 No related party transactions

There were no transactions with related parties in the year.

10 Particulars of how particular funds are represented by assets and liabilities

The Transforming Church UK

Notes to the Accounts for the year ended 30 June 2024

At 30 June 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	8,929		-	8,929
Current Liabilities	(425)	-	-	(425)
	8,504	-	-	8,504

At 1 July 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	61,833	-	-	61,833
Current Liabilities	(325)	-	-	(325)
	61,508	-	-	61,508

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 12 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	61,508	(53,004)	-	8,504
Total unrestricted and designated funds	61,508	(53,004)	-	8,504
Total charity funds	61,508	(53,004)	-	8,504

12 Analysis of movements in funds over the year as shown in Note 11

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £	Movement in funds 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	172,294	(225,298)	-	(53,004)
Restricted funds:-				
PPH Conference	81,902	(81,902)	-	-
	254,196	(307,200)	-	(53,004)

The Transforming Church UK

Notes to the Accounts for the year ended 30 June 2024

13 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

PPH Conference

Funds for PPH Conference

-

14 Ultimate controlling party

The charity is under the control of its legal members.