

The Charity Registration Number is :- 1196398

TRANSFORMATIONS ALLIANCE

Report and Accounts

31 March 2025



TRANSFORMATIONS ALLIANCE

Report and accounts for the year ended 31 March 2025

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TRANSFORMATIONS ALLIANCE

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- TRANSFORMATIONS ALLIANCE.

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 1196398.

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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) .

The governing document is dated 04 November 2021

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.

TRANSFORMATIONS ALLIANCE

Trustees' Annual Report for the year ended 31 March 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

Unit 8 Ashbrook Park

Parkside Lane, Off Dewsbury Road

Beeston, LS11 5SF

Telephone 7830496432

Email Address transformationsalliance@gmail.com Web address Enter in step 4. 8

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

Ekumankama Chinedu

Beaulah Nyamuranga

Rahabi Rutendo Makumbi

The following persons served as Trustees during the year ended 31 March 2025 :-

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.

At the Annual General Meeting ,no trustees retired.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charity exists to relieve poverty, advance education, and promote health and wellbeing for the benefit of the public. Our work focuses on supporting disadvantaged individuals and families through mentoring, youth engagement, dance and creative expression, food support, and counselling services. Through these activities we aim to improve confidence, reduce isolation, and promote inclusion and positive community participation.

The main activities undertaken in relation to those purposes during the year.

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Trustees' Annual Report for the year ended 31 March 2025

During the year, the charity delivered a variety of community programmes that supported wellbeing, education, and inclusion. Our key activities included mentoring for young people and adults, youth sessions offering sports and creative arts, dance workshops that promoted confidence and cultural expression, and counselling services providing emotional support and guidance.

We also operated a food bank, distributing essential supplies to families in need and linking them with further support where necessary. Together, these activities helped reduce isolation, relieve hardship, and empower individuals and families to improve their confidence, resilience, and participation in community life.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the year, the charity focused on supporting individuals and families facing social and economic hardship through mentoring, youth engagement, dance, food support, and counselling. These activities were designed to promote personal development, wellbeing, and inclusion within the community.

Our mentoring and youth sessions helped young people build confidence, develop life skills, and stay engaged in education and positive activities. Dance and creative workshops encouraged self-expression and cultural connection, while our food bank provided essential relief to those struggling with the cost of living. Counselling and emotional support services offered a safe space for people to talk, manage stress, and improve their mental health — all contributing directly to the charity's public benefit aims.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

In the short term, the charity aims to continue delivering its core activities — mentoring, youth programmes, dance, food support, and counselling — to meet immediate community needs and support people experiencing hardship. We will strengthen volunteer capacity, improve service coordination, and reach more families in need of practical and emotional support.

In the longer term, our goal is to establish a sustainable community hub offering year-round wellbeing and empowerment programmes. We aim to expand our mentoring and counselling services, develop partnerships with local schools and agencies, and secure stable funding to ensure lasting impact on education, health, and community inclusion.

The charity's strategies for achieving its aims and objectives in the future.

The charity will continue to build on its existing programmes by strengthening partnerships, developing its volunteer base, and improving access to services for disadvantaged groups. We plan to collaborate with local schools, councils, and community organisations to deliver more targeted mentoring, youth, and wellbeing activities.

We will also focus on improving our fundraising capacity through grant applications, community events, and corporate partnerships to ensure financial sustainability. By investing in training for volunteers and staff, we aim to maintain high-quality service delivery and expand our reach, ensuring long-term impact on the lives of individuals and families we support.

TRANSFORMATIONS ALLIANCE

Trustees' Annual Report for the year ended 31 March 2025

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The activities delivered during the year directly supported the charity's aims of promoting wellbeing, education, and social inclusion. Through mentoring and youth sessions, participants gained confidence, developed life skills, and engaged positively in education and community life. Dance and creative workshops helped improve mental and physical wellbeing while fostering cultural pride and social connection.

The food bank and counselling services provided immediate relief and emotional support for individuals and families facing hardship, reducing isolation and improving resilience. Together, these activities worked towards the charity's long-term objective of creating a stronger, more inclusive community where everyone has the opportunity to thrive.

Resources used in the activities undertaken during the year.

The charity's activities were delivered through the dedication of volunteers, donated goods, and financial contributions from grants and community fundraising. Our team of volunteers played a vital role in running mentoring sessions, youth activities, food distribution, and dance workshops.

We used part of our funds to cover essential costs such as venue hire, food supplies, equipment, materials for activities, and counselling support. The trustees also contributed their time and expertise on a voluntary basis to manage operations, partnerships, and governance, ensuring that all resources were used effectively to maximise public benefit.

Social investment policies and how these contributed to the achievement of charity's aims and objectives during the year.

The charity did not hold any formal social investments during the year. All available funds were used directly to support charitable activities such as mentoring, youth engagement, food provision, and counselling. By prioritising the direct use of resources to meet community needs, the charity ensured that every contribution made a measurable difference to the wellbeing and inclusion of local people.

The contribution of volunteers during the year.

Volunteers played an essential role in delivering all our activities throughout the year. They supported mentoring and youth sessions, organised dance workshops, distributed food parcels, and assisted with counselling and emotional support services.

Their commitment, time, and skills enabled the charity to reach more people and keep costs low, ensuring that limited funds were focused on frontline delivery. The trustees wish to record their sincere thanks to all volunteers for their continued dedication and positive impact on the community.

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Trustees' Annual Report for the year ended 31 March 2025

The main achievements and performance of the charity during the year.

During the year, the charity successfully expanded its community support work and strengthened its local presence. We delivered regular mentoring sessions and youth activities that helped participants build confidence, develop skills, and stay engaged in education and positive lifestyles. Our dance workshops promoted wellbeing and inclusion, with strong participation from young people and families.

Through our food bank, we supported households facing financial hardship with essential supplies, while our counselling service provided emotional support to individuals struggling with stress, anxiety, and isolation. Feedback from beneficiaries showed improved wellbeing, stronger community connection, and increased confidence in seeking help. These outcomes demonstrate the charity's growing impact and progress towards its long-term goals of empowerment, inclusion, and community resilience.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The charity's work this year made a meaningful difference in the lives of many individuals and families. Beneficiaries reported feeling more supported, confident, and connected as a result of taking part in our mentoring, youth, and dance programmes. Young people gained valuable life skills, improved self-esteem, and developed a stronger sense of belonging within their community.

Families receiving food parcels experienced relief from immediate financial pressure, while those accessing counselling and emotional support reported reduced isolation and better mental wellbeing. Overall, our activities have helped people become more resilient, hopeful, and engaged, demonstrating the positive impact of the charity's performance throughout the year.

The degree to which the achievements and performance during the year have benefited wider society.

The charity's achievements have had a positive effect beyond individual beneficiaries, strengthening community cohesion and wellbeing. By supporting young people through mentoring, providing food and counselling to families in need, and promoting inclusion through dance and cultural activities, the charity has helped reduce isolation and promote mutual understanding across different groups.

Our work has encouraged volunteerism, fostered collaboration with local organisations, and contributed to a more caring and resilient community. In this way, the charity's performance during the year has delivered tangible benefits not only to participants but to wider society as a whole.

The significant charitable activities undertaken in the year.

The charity's significant activities during the year included mentoring and youth engagement programmes, dance and creative workshops, the operation of a food bank, and the provision of counselling and emotional support. These activities were focused on improving wellbeing, reducing hardship, and promoting social inclusion for individuals and families facing disadvantage within the community.

How the achievements during the year measure up to the objectives set.

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Trustees' Annual Report for the year ended 31 March 2025

The charity's achievements during the year aligned well with the objectives set. We continued to deliver our core services, mentoring, youth activities, dance, food support, and counselling, ensuring that disadvantaged individuals and families received the help they needed. Participation levels and feedback from beneficiaries showed clear improvements in wellbeing, confidence, and social inclusion, demonstrating progress towards our short-term goals.

By expanding our reach and strengthening partnerships within the community, the charity also made positive steps toward its longer-term aim of providing sustainable and accessible support services. Overall, the results achieved this year provided strong evidence that the charity is successfully working towards its aims and objectives.

The methods used to recruit and appoint new charity trustees.

New trustees are recruited through open community engagement and personal recommendations from existing board members and partners who understand the charity's values and objectives. Potential trustees are invited to attend meetings to learn about the charity's work before formally joining.

All new trustees are appointed by the existing board in accordance with the governing document. They receive an induction covering the charity's structure, policies, and legal responsibilities to ensure they can contribute effectively to governance and decision-making.

The policies and procedures for the induction and training of trustees.

New trustees are given an induction pack that includes the charity's governing document, recent annual reports, policies, and information on their legal duties and responsibilities. They are introduced to key staff and volunteers, and invited to attend programme activities to gain a practical understanding of the charity's work.

Ongoing training is provided through trustee meetings, Charity Commission guidance updates, and external workshops where relevant. This ensures all trustees remain informed, confident, and equipped to carry out their governance roles effectively.

Bankers Natwest Bank - 8 Park Row LS1 5HD

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	9,484	-
Unrestricted Revenue Funds available for the general purposes of the charity	7,170	-
Restricted Revenue Funds	2,314	-
Total Funds	9,484	-

TRANSFORMATIONS ALLIANCE

Trustees' Annual Report for the year ended 31 March 2025

Financial review of the position at the reporting date, 31 March 2025 .

At 31 March 2025, the charity remained in a stable financial position. Total income for the year was modest but sufficient to meet core running costs and deliver all planned activities, including mentoring, youth sessions, dance workshops, food bank operations, and counselling support. Expenditure was managed carefully to ensure that the majority of funds were directed toward frontline delivery and community benefit.

The charity ended the financial year with a small surplus and positive cash balance, reflecting prudent financial management. Trustees are satisfied that the charity's finances are being used effectively and that it continues to operate on a sound and sustainable basis to meet its charitable objectives in the coming year.

Policies on reserves.

The charity aims to maintain a modest level of reserves to ensure continuity of its activities and to meet any unexpected costs. Trustees review the financial position regularly and seek to hold reserves equivalent to approximately three months of core operating expenses.

Given the charity's small size, most income is applied directly to charitable activities. Any surplus funds are retained to strengthen future service delivery, support sustainability, and provide a cushion against funding delays or emergencies.

Going Concern

The trustees have reviewed the charity's financial position and are confident that it remains a going concern. The charity continues to manage its resources prudently and maintains positive relationships with funders, partners, and the local community.

Based on current income levels, reserves, and planned fundraising activities, the trustees believe the charity has sufficient resources to continue operating for the foreseeable future and to deliver its planned charitable objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

TRANSFORMATIONS ALLIANCE

Trustees' Annual Report for the year ended 31 March 2025

Details of The Independent Examiner

Ousman Manjang

Member of Chartered Accountants

Northgate, 118 North Street

2nd Floor Workspace Hub

Leeds

West Yorkshire

LS11 9QA

Statement of Trustees' Responsibilities

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.

TRANSFORMATIONS ALLIANCE

Report to the directors on the preparation of the unaudited statutory accounts of TRANSFORMATIONS ALLIANCE for the year ended 31 March 2025

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Elland Accountancy Ltd
Chartered Accountants
Northgate, 118 North Street
2nd Floor Workspace Hub
Leeds
West Yorkshire
LS11 9QA

20 October 2025

TRANSFORMATIONS ALLIANCE - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	19,865	11,250	31,115	-
Expenditure on:					
Raising funds	B1	4,157	5,317	9,474	-
Charitable activities	B2	8,538	3,619	12,157	-
Total expenditure	B	12,695	8,936	21,631	-
Net income for the year		7,170	2,314	9,484	-
Net income after transfers	A-B-C	7,170	2,314	9,484	-
Net movement in funds		7,170	2,314	9,484	-
Reconciliation of funds:-					
	E				
Total funds carried forward		7,170	2,314	9,484	-

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.

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 19 to 20 form an integral part of these accounts.
Movements in revenue and capital funds for the year ended 31 March 2025**

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Recognised gains and losses before transfers	7,170	2,314	9,484	-
	7,170	2,314	9,484	-
Closing revenue funds	7,170	2,314	9,484	-

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	7,170	2,314	9,484	-

TRANSFORMATIONS ALLIANCE - Statement of Financial Activities for the year ended 31 March 2025

The notes attached on pages 19 to 20 form an integral part of these accounts.

TRANSFORMATIONS ALLIANCE

Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	31,115	-
Investment income		
Gross income in the year before exceptional items	31,115	-
Gross income in the year including exceptional items	31,115	-
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	11,336	-
Fundraising costs	9,474	-
Governance costs	821	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	21,631	-
Net income before tax in the financial year	9,484	-
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	9,484	-
Retained surplus for the financial year	9,484	-

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.

TRANSFORMATIONS ALLIANCE - Balance Sheet as at 31 March 2025

	Note	SORP Ref		2025 £	2024 £
Current assets		B			
Cash at bank and in hand		B4	8,963	-	
Creditors: amounts falling due within one year	13	C1	<u>521</u>	<u>-</u>	
Net current assets				9,484	-
The total net assets of the charity				<u>9,484</u>	<u>-</u>

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

Restricted funds					
Restricted Revenue Funds	25	D2	2,314	-	
				2,314	-
Unrestricted Funds					
Unrestricted Revenue Funds	25	D3	7,170	-	
				7,170	-
Designated Funds				-	-
Total charity funds				<u>9,484</u>	<u>-</u>

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 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.

Ekimankama Chinedu

Trustee

Approved by the board of trustees on 20 October 2025

The notes attached on pages 19 to 20 form an integral part of these accounts.

TRANSFORMATIONS ALLIANCE

Cash Flow Statement for the year ended 31 March 2025

		2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>8,963</u>	<u>-</u>
<i>Cash flows from financing activities</i>			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>8,963</u>	<u>-</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025		8,963	-
Cash and cash equivalents at 1 April 2024		-	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		<u>8,963</u>	<u>-</u>

TRANSFORMATIONS ALLIANCE

Cash Flow Statement for the year ended 31 March 2025

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Cash Flow Statement for the year ended 31 March 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	9,484	-
Adjustments for :-		
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Increase in creditors, excluding loans	(521)	-

Net cash provided by operating activities	A	8,963	-
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Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand at for the year ended 31 March 2025	8,963	-
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	8,963	-

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Notes to the Accounts for the year ended 31 March 2025

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

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2020, 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 statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

TRANSFORMATIONS ALLIANCE

Notes to the Accounts for the year ended 31 March 2025

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

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Notes to the Accounts for the year ended 31 March 2025

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

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Notes to the Accounts for the year ended 31 March 2025

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

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 and this is described more fully in Note5.

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

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Accounting for capital grants and fixed asset funds.

TRANSFORMATIONS ALLIANCE

Notes to the Accounts for the year ended 31 March 2025

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 0.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from 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), such departure is justified on the basis that it is in order to comply with the SORP.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	5,146	-
Total salaries, wages and related costs	5,146	-

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

At 31 March 2025	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£

TRANSFORMATIONS ALLIANCE

Notes to the Accounts for the year ended 31 March 2025

Current Assets	6,649		2,314	8,963
Current Liabilities	521	-	-	521

7,170	-	2,314	9,484
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At 1 April 2024

Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
-	-	-	-

25 Change in total funds over the year as shown in Note 24 , analysed by individual funds

Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
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£	See Note 26 £	See Note 0 £	£
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Unrestricted and designated funds:-

Unrestricted Revenue Funds	-	7,170	-	7,170
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Total unrestricted and designated funds	-	7,170	-	7,170
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TRANSFORMATIONS ALLIANCE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

30 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	2,145	2,125	4,270	-
Temporary Staff - Charitable	625	251	876	-
Travel and Subsistence - Charitable Activities	1,452	961	2,413	-
Total direct spending	4,222	3,337	7,559	-

31 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Recruitment expenses	214	112	326	-
Employees' liability insurance	312	-	312	-
Volunteer costs				
Volunteers' expenses	1,125	125	1,250	-
Training and welfare - volunteers	892	-	892	-
Travel and subsistence - volunteers	952	45	997	-
Support costs before reallocation	3,495	282	3,777	-
Total support costs - Current Year	3,495	282	3,777	-

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

32 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
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TRANSFORMATIONS ALLIANCE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	2025 £	2025 £	2025 £	2024 £
Independent Examiner's fees	821	-	821	-
Total Governance costs	821	-	821	-

33 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	B2a	4,222	3,337	7,559	-
Total support costs	B2d	3,495	282	3,777	-
Total Governance costs	B2e	821	-	821	-
Total charitable expenditure	B2	8,538	3,619	12,157	-

34 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Commissions payable		1,245	3,251	4,496	-
Fundraising publicity & marketing		1,452	895	2,347	-
Subcontracted fundraising		1,245	215	1,460	-
Spare fundraising costs 1		215	956	1,171	-
Total fundraising costs	B1	4,157	5,317	9,474	-