

TRANSFORMING LIVES AND COMMUNITIES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

Company Registration Number: NI603774

Charities Registration Number: NIC103415

TRANSFORMING LIVES AND COMMUNITIES

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

CONTENTS

	Pages
Report of the Trustees	3- 7
Independent Examiners Report	8
Statement of Financial Activities (incorporating income and expenditure account)	9
Statement of Financial Position/Balance Sheet	10
Notes to the financial statements	11 - 16

TRANSFORMING LIVES AND COMMUNITIES

REPORT OF THE DIRECTORS (INCORPORATING TRUSTEES' REPORT)

The Directors (who are also the trustees) are pleased to present their annual report together with the financial statements of the charity for the year ending 30 April 2025, which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The directors have adopted the provisions of the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP – FRS102), in preparing the annual report and financial statements of the charity.

Reference and administrative details

Registered charity name:	Transforming Lives and Communities
Charity Commission registration number:	NIC103415
HMRC charity reference:	XT25321
Company registration number:	NI603774
Principal office and registered office:	340B Craigs Road Rasharkin, Ballymena. BT44 8RG

Directors and Trustees of the Company

The directors who held office during the year were as follows:

Dr Geoffrey Allen (resigned 24th January 2025)

Mrs Karen Allen (resigned 24th January 2025)

Mr Peter Hutchinson

Mrs Sharon Kelly

Mr Samuel Phillips

Mr Stephen Williamson

Mr John Alexander McVicker (resigned 6th November 2024)

Structure, governance and management

The Company is a charity limited by guarantee without share capital which avails of the "Limited" exemption.

The company is governed by its Memorandum and Articles of Association dated 14th July 2010. In the event of the Company being wound up members are required to contribute an amount not exceeding £1. The Board is responsible for the overall governance of the Company and is actively involved in the day to day management of the organisation.

Directors are appointed in line with the Memorandum & Articles of Association of the company.

The Board of Directors are also known as Trustees for the purposes of the Charity Commission.

TRANSFORMING LIVES AND COMMUNITIES

REPORT OF THE DIRECTORS (continued)

Risk management

The directors have conducted a review of the major risks to which the charity is exposed. Financial risk is reviewed on a monthly basis having due regard to ongoing income and expenses.

Statement of directors' responsibilities

The directors (who are the trustees of Transforming Lives and Communities) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under Company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP-FRS102;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In the case of each director in office at the date the Directors' Report is approved:

- so far as the director is aware, there is no relevant accounts information of which the charity's independent examiners are unaware; and
- they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant accounts information and to establish that the charitable company's independent examiners are aware of that information.

Objectives and Activities (and how they deliver public benefit)

The Company is a non-profit making entity. The principal activity of Transforming Lives and Communities is that of a charity which is registered according to the law of Northern Ireland. The objects of the charity are the advancement of Christianity and the relief of poverty and the advancement of health and the saving of lives and relief of persons in need as a result of poverty, famine, war or other disaster, natural or otherwise among people in Mozambique primarily, but also in any part of the world ("the area of benefit"), and in particular:

TRANSFORMING LIVES AND COMMUNITIES

REPORT OF THE DIRECTORS (continued)

Objectives and Activities (and how they deliver public benefit) (continued)

- (a) to train leaders and volunteers who have skills in teaching, building, practical skills or community development so that they may work on projects promoted by the company in the area of benefit:
- (b) to promote Christianity in the area of benefit by preaching the Word of God.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to its beneficiaries.

Summary of Activities

Through strategic partnerships, Transforming Lives and Communities (TLC) works to see the transformation of lives and communities in Less Economically Developed Countries. Our primary goal is to partner with local churches to train and empower leadership to implement sustainable grass roots community development initiatives. In order to facilitate this, we will from time to time partner with other non profit organisations to provide specialist resources and training. Our vision is to develop community development projects that will empower locals without creating dependence.

Poverty, lack of education, poor health awareness, lack of clean drinking water, AIDS, disease and illiteracy cripple many communities. As Christians, we cannot ignore these gripping needs. We believe that local churches can play a central role in bringing about positive change but they are hindered to do so because there is a lack of training and appropriate resources. TLC seeks to harness the training and resources needed to empower the churches to bring about transformation.

Already, we have partnership relationships with the missionary organisation, OMS and the Evangelical Church of the Living Word in Mozambique. Our organisation has organised and shipped a container from Northern Ireland containing donated desks, chairs & library shelving for use by our partners to facilitate leadership training programmes at Maputo Bible Seminary and Mocuba Training Centre. We have also shipped several containers from Northern Ireland to Mozambique containing donated wheelchairs and aids, which are used to reach out to via the Helping Hands initiative to disabled and needy people there.

We have plans to expand the sphere of influence of TLC to more churches/communities across Mozambique and beyond. We desire to support church groups and help establish new ones. We will support educational and training programmes through churches, training centres, schools and Bible seminaries. We promote health awareness (HIV awareness, combating malaria etc.) and basic life skills for people to aid their survival.

We encourage people/families to create and live from sustainable incomes through savings programmes, micro-enterprise initiatives and skill training. Organisationally, we want to be prepared to provide disaster relief if ever required within areas where we work. In the course of our work we may from time to time organize teams to visit the areas where we work to provide specialist support and training e.g. medical.

All decisions pertaining to the direction of TLC will be made by the board of Directors. Acquired funds will be allocated to appropriate projects by the board of directors. Funds will be transferred electronically to bank accounts within the countries wherein we work. Only the nominated person with authorisation to administer the funds will have access to the accounts. Financial reports will be prepared annually and reviewed by the board at our Annual General Meeting.

TRANSFORMING LIVES AND COMMUNITIES

REPORT OF THE DIRECTORS (continued)

Objectives and Activities (and how they deliver public benefit) (continued)

Public Benefits

The public benefits that flow from the purpose of the advancement of Christianity are the transformation in lives and communities. These benefits are demonstrated through teaching, training and empowerment of community members and leaders. This purpose is not harmful. The beneficiaries are church members, leaders and students in Mozambique, Mexico and other countries where partnerships are developed. These participants are trained and empowered to go into their communities and bring about transformation on a community scale. It is hard to statistically quantify the results but we do witness change in individual lives as they accept Christ and impact their community. There is no private benefit flowing from this purpose.

The public benefits that flow from the purpose of the prevention or relief of poverty include increased ability of individuals and families to create and live from sustainable incomes. These benefits are evidenced through acquisition of skills leading to increased self-sustainability and the establishment and maintenance of micro-enterprises and centers for the most marginalized. Regular reports are made by staff on the ground and visits by directors to the projects. This purpose is not harmful. The beneficiaries are those in poverty in Mozambique, Mexico and other countries where we work in partnership with local churches.

The public benefits that flow from the advancement of education are trained and equipped community leaders. These benefits are demonstrated through educational and training programmes in partnership with local churches through training centres, schools and Bible seminaries with the purpose of nurturing holistic knowledge-based development. A particular emphasis is placed on teaching children to read with the obvious benefit to advance in their general education. This purpose is not harmful. The beneficiaries include community and church leaders, students, adults and children. There is no private benefit flowing from this purpose.

The public benefits that flow from the advancement of health are increased health awareness, independence and support for those most marginalized and their families. These benefits are evidenced through regular community health seminars, health awareness and provision and modification of mobility aids. This purpose is not harmful. The beneficiaries are the general public in Mozambique who receive health awareness training, and those with specific health needs that we are able to meet. There is no private benefit flowing from these purposes.

The public benefits that flow from the advancement of community development include self-sufficient communities able to feed their families, send their children to school and pay for healthcare. These benefits are evidenced by our support of educational and training programmes through churches, training centres, schools and Bible seminaries with the purpose of nurturing community transformation. We encourage people/families to create and live from sustainable incomes through savings programmes, micro-enterprise initiatives and skill training. We seek to empower Christians to be salt and light in their communities, bringing hope through their message and actions (community initiatives and projects). We seek to find practical ways to help those most marginalized from society. A current micro enterprise project, making crafts to sell in Mozambique enables them to send their children to school and provide healthcare for their families. This purpose is not harmful. The beneficiaries are all those who live in the needy communities in the countries in which we work.

TRANSFORMING LIVES AND COMMUNITIES

REPORT OF THE DIRECTORS (continued)

Objectives and Activities (and how they deliver public benefit) (continued)

The trust's purpose of promoting Christianity also has the direct benefit of advancing conflict resolution and reconciliation, since Christianity teaches everyone to treat others as they would like to be treated, including those of different religious beliefs and practices. It forbids retaliation and promotes repentance, forgiveness and reconciliation, and teaches all members to treat those who differ with toleration and respect. This purpose is not harmful. The beneficiaries are communities in Northern Ireland and Mozambique. There is no private benefit flowing from this purpose.

The public benefits that flow from the purpose of the relief of those in need is the transformation of lives and community through the saving of lives and many in particularly acute circumstances receiving strategic help. These benefits are evidenced through short term aid given, for example, in early 2015 after severe flooding in the central region of Mozambique. This purpose is not harmful. The beneficiaries are those in need in Mozambique and other countries where we work in partnership with local churches. There is no private benefit flowing from this purpose.

Financial review and funds policy

During the year the charity received donations of £12,130 (2024: £20,796).

On the expenditure side, expenses totalled £20,522 (2024: £37,991).

At the start of the year the charity held funds of £39,249, so at the year end the charity had funds totalling £30,857 to meet the continuing running costs of the company. These reserves are held to fund future projects in Mozambique as the need arises.

The company plans to continue its activities in the forthcoming years.

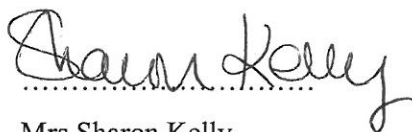
Funds held as custodian trustee on behalf of others

The charity does not hold any funds on behalf of others.

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 6th January 2026 and signed on its behalf by:



Mrs Sharon Kelly

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRANSFORMING LIVES AND COMMUNITIES

I report to the trustees on my examination of the financial statements of Transforming Lives and Communities ('the charity') for the year ended 30th April 2025.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. the accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those accounting records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Independent Examiner's Statement

I have completed an independent examination and have no concerns in respect of matters (1) to (4) above, and in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name:
Independent Examiner

TREVOR LOUGHRANE

Address:

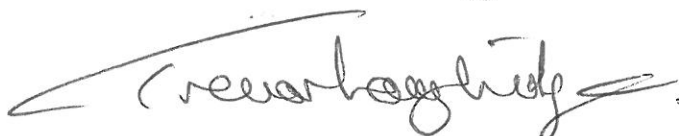
12 CAMBRIDGE AVE

Date:

25/02/2026

BALLYMENA

BT42 2EN



TRANSFORMING LIVES AND COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
		2025	2025	2025	2025	2024
Incoming resources	Note	£	£	£	£	£
Donations received	3	12,130	0	0	12,130	20,550
Other income	4	0	0	0	0	246
Total income		12,130	0	0	12,130	20,796
Resources expended:						
Charitable activities	5	20,522	0	0	20,522	37,991
Total expenditure		20,522	0	0	20,522	37,991
Net movement before transfers		(8,392)	0	0	(8,392)	(17,195)
Transfers between funds		0	0	0	0	0
Net movement in funds		(8,392)	0	0	(8,392)	(17,195)
Reconciliation of funds:						
Total funds brought forward		29,223	10,026	0	39,249	56,444
Total funds carried forward		20,831	10,026	0	30,857	39,249

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 11 to 16 form part of these financial statements

TRANSFORMING LIVES AND COMMUNITIES

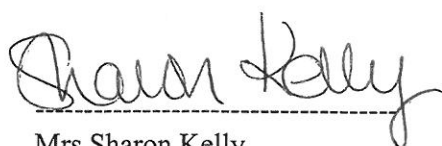
STATEMENT OF FINANCIAL POSITION / BALANCE SHEET AS AT 30 APRIL 2025 COMPANY NUMBER: NI603774

	Note	2025	2024
Fixed assets		£	£
Tangible fixed assets		0	0
Intangible fixed assets		0	0
Total fixed assets		<u>0</u>	<u>0</u>
Current assets			
Debtors	8	0	3,150
Cash at bank and on hand		<u>30,857</u>	<u>36,099</u>
Total current assets		<u>30,857</u>	<u>39,249</u>
Creditors – amounts falling due within one year	9	<u>0</u>	<u>0</u>
Total creditors		<u>0</u>	<u>0</u>
Net current assets		<u>30,857</u>	<u>39,249</u>
Total net assets	10	<u>30,857</u>	<u>39,249</u>
Unrestricted funds			
General funds	11	<u>20,831</u>	<u>29,223</u>
Total unrestricted funds		<u>20,831</u>	<u>29,223</u>
Restricted funds	11	<u>10,026</u>	<u>10,026</u>
Endowment funds	12	<u>0</u>	<u>0</u>
Total charity funds		<u>30,857</u>	<u>39,249</u>

For the year ended 30th April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 9 to 16 were approved by the Board of Trustees on 6th January 2026 and signed on its behalf by:



Mrs Sharon Kelly
Director



Mr Peter Hutchinson
Director

Date: 6th January 2026

The notes on pages 11 to 16 form part of these financial statements

TRANSFORMING LIVES AND COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. Company information

The Company is limited by guarantee and is incorporated in Northern Ireland. The address of the registered office is 340B Craigs Road, Rasharkin, Ballymena. County Antrim. BT44 8RG. The financial statements were authorised for issue by the Board on 6th January 2026.

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of accounts on a going concern basis

The charity generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the charity has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

Incoming resources

Donations received comprises all cash receivable for the accounting period, including any related tax recoverable under Gift Aid.

Resources expended

Resources expended are recognised in the period in which they are incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

TRANSFORMING LIVES AND COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

Accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

Funds

Funds are classified as either unrestricted funds or restricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

2. Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Company's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

TRANSFORMING LIVES AND COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

3. Donations received

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Donations	12,130	0	0	12,130	11,150
Donations – projects	0	0	0	0	9,400
	<u>12,130</u>	<u>0</u>	<u>0</u>	<u>12,130</u>	<u>20,550</u>

4. Other income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Gift Aid Tax Refund	0	0	0	0	0
Other Income	0	0	0	0	246
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>246</u>

5. Analysis of Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Charitable Activities					
Project resources expended	20,316	0	0	20,316	37,795
Other expenses	206	0	0	206	196
	<u>20,522</u>	<u>0</u>	<u>0</u>	<u>20,522</u>	<u>37,991</u>

TRANSFORMING LIVES AND COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

6. Taxation

The charity is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Employees

	2025	2024
	£	£
Salaries and wages	0	0
Total	<u>0</u>	<u>0</u>

The average number of employees during the year, was as follows:

	2025	2024
	Number	Number
Directors	6	7
Management	0	0
Administration	0	0
	<u>6</u>	<u>7</u>

There are no employees in receipt of employee benefits in excess of £60,000.

No directors received any remuneration during the year. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

TRANSFORMING LIVES AND COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

8. Debtors

	2025	2024
	£	£
Debtors	0	3,150
Other debtors	0	0
Prepayments	0	0
	<u>0</u>	<u>3,150</u>

9. Creditors Amounts Due within 1 Year

	2025	2024
	£	£
Creditors and accruals	0	0
	<u>0</u>	<u>0</u>

10. Analysis of Net Assets

	Unrestricted General	Unrestricted Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed assets	0	0	0	0	0
Current assets	20,831	0	10,026	0	30,857
Current liabilities	0	0	0	0	0
Net assets at 30 April 2025	<u>20,831</u>	<u>0</u>	<u>10,026</u>	<u>0</u>	<u>30,857</u>

TRANSFORMING LIVES AND COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025 (continued)

11. Funds of the Company

	At 1 May 2024	Income	Expenditure	Transfers	At 30 April 2025
	£	£	£	£	£
Endowment funds	0	0	0	0	0
	0	0	0	0	0
Restricted funds					
Wheelchair Project	0	0	0	0	0
Audio Bibles	6,240	0	0	0	6,240
Training Project	3,600	0	0	0	3,600
Nkateko Sewing	186	0	0	0	186
	10,026	0	0	0	10,026
Unrestricted funds					
General fund	29,223	12,130	(20,522)	0	20,831
	29,223	12,130	(20,522)	0	20,831
Total funds	39,249	12,130	(20,522)	0	30,857

Purposes of Restricted Funds

- Wheelchair Project: This is a fund to be used for the purchase of wheelchairs for distribution.
- Audio Bibles: This is a fund to be used for the purchase of audio Bibles for distribution in Mozambique.
- Training project: This is a fund to be used to fund a training project in Mozambique.
- Nkateko Sewing Fund: This is a fund to be used to purchase sewing machine for the ladies work in Mozambique.

12. Related party transactions

No directors received any remuneration during the year.

13. Controlling party

During the year Transforming Lives and Communities was under the control of the Trustees (who are also the directors).