

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

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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.

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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.

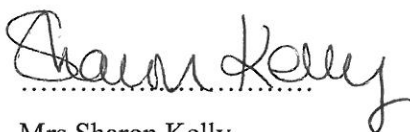
Funds held as custodian trustee on behalf of others

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