Charity No. : 1199349

Report of the Trustees and Unaudited Financial Statements for the Year ended 31 December 2025

for

Transforming Places

Transforming Places

Contents of the Financial Statements

for the Year Ended 31st December 2025

	Page
Report of the Trustees	3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 8
Detailed Statement of Financial Activities	9

Transforming Places
Report of the Trustees
for the year ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019)

Objectives and Activities
Transforming Places CIO has continued to carry out its charitable objectives operating as the Gather Movement over the past year.

It has provided training and support to many church unity groups across the country which has enabled them to better serve their communities with the love of God. It has carried out its objectives by providing conferences, workshops, training resources, mentoring, prayer events, and one to one support. Because of this work many cities and towns are able to serve their communities more effectively, link more strongly with civic authorities and better share the Christian faith.

Structure, governance and management
The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

Registered Charity number
1199349

Principal address
60 Swalecliffe Avenue
Manchester
M23 9DJ

Trustees
Mr D Kirby
Rev Dr T Omideyi
Sir P Heywood
Rev Canon S Wade

Independent Examiner
Tim Herriott Enterprises
15 Briarsleigh
Stafford
ST17 4QP

Approved by order of the board of trustees on 15 September 2026 and signed on its behalf by:



Mr D Kirby - Trustee

Independent Examiner's Report to the Trustees of Transforming Places

I report to the charity trustees on my examination of the accounts of Transforming Places (the Trust) for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

* examine the accounts under s145 of the 2011 Act,
* to follow the procedures laid down in the General Directions given by the Charity Commission (under s145(5)(b) of the 2011 Act), and
* to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

* to keep accounting records in accordance with s130 of the 2011 Act, and
* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr T Herriott ACA BA
Tim Herriott Enterprises
15 Briarsleigh
Stafford
Staffordshire
ST17 4QP

Date:

Transforming Places
Statement of Financial Activities
for the Year Ended 31st December 2025

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
INCOME					
Donations and legacies		77,914	29,570	107,484	123,265
Other trading activities	2	66,927	-	66,927	61,000
Total Income		**144,841**	**29,570**	**174,411**	**184,265**
EXPENDITURE					
Charitable Activities		144,495	50,894	195,389	152,366
Total Expenditure		**144,495**	**50,894**	**195,389**	**152,366**
Net Income/(Expenditure)		346	(21,324)	(20,978)	31,899
Fund Balances brought forward		13,513	61,639	75,152	43,253
Transfer between funds	7	40,315	(40,315)	-	-
Fund Balances carried forward		**54,174**	-	**54,174**	**75,152**

Transforming Places
Balance Sheet
as at 31st December 2025

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Current Assets					
Cash at bank and in hand		54,674	-	54,674	76,402
Current Liabilities					
Creditors Due Within One Year	6	(500)	-	(500)	(1,250)
Net Current Assets		**54,174**	**-**	**54,174**	**75,152**
Total Assets Less Current Liabilities		54,174	-	54,174	75,152
Net Assets		**54,174**	**-**	**54,174**	**75,152**

The Financial statements were approved by the Trustees on 15 September 2026
and were signed on its behalf by

Mr D Kirby - Trustee

Transforming Places
Notes to the Financial Statements
for the Year Ended 31st December 2025

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102) and the Charities Act 2011. The financial statements have been

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Other Income	66,927	61,000

3. RAISING FUNDS

	2025	2024
	£	£
Support and Governance Costs	14,486	17,147

4. TRUSTEES' REMUNERATION AND BENEFITS

	2025	2024
	£	£
Trustees' fees	-	14,733

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
INCOME			
Donations and legacies	40,292	82,973	123,265
Other trading activities	61,000	-	61,000
Total Income	101,292	82,973	184,265
EXPENDITURE			
Charitable Activities	108,224	44,142	152,366
Total Expenditure	108,224	44,142	152,366
Net Income/(Expenditure)	**(6,932)**	**38,831**	**31,899**
Fund Balances brought forward	20,445	22,808	43,253
Fund Balances carried forward	**13,513**	**61,639**	**75,152**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	500	1,250

7. TRANSFER BETWEEN FUNDS

The transfer between funds on the Statement of Financial Activities, is to correct the level of restricted funds brought forward. This was done following a review by the trustees which confirmed there are currently no restricted funds held.

Transforming Places
Detailed Statement of Financial Activities
for the Year Ended 31st December 2025

INCOME AND ENDOWMENTS	2025	2024
	£	£
Donations and legacies		
Gifts and Donations	65,446	65,402
Gift Aided gifts	9,304	15,061
Trading Activity	66,927	17,374
Projects restricted	29,570	46,670
Summit income restricted	-	36,303
Gift Aid Tax refunds	3,164	2,805
Speaking engagements	-	650
Total Incoming resources	174,411	184,265
EXPENDITURE		
Other trading activities		
Summit expenses	-	11,870
Retreats	-	420
Projects restricted	50,894	31,852
Mapping	33,308	-
Project management and expenses	105,833	91,077
	190,035	135,219
Support/Governance costs		
Trustees' fees	-	14,733
Insurance	942	-
Postage and stationery	-	210
Accountancy and legal fees	500	1,250
Website hosting and expenses	3,912	954
	5,354	17,147
Total resources expended	195,389	152,366
Net income/(expenditure)	**(20,978)**	**31,899**