

REGISTERED COMPANY NUMBER: 07211790 (England and Wales)
REGISTERED CHARITY NUMBER: 1136457

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
30TH JUNE 2016
FOR
TRANSFORM BURKINA**

Weaver Wroot
28 Dudley Street
Grimsby
N E Lincolnshire
DN31 2AB

TRANSFORM BURKINA

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2016

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8 to 9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 16
Detailed Statement of Financial Activities	17 to 18

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The Charity

Transform Burkina was born out of a love for the people of Burkina Faso and founded by a group of Christians who had seen the need in the country first hand.

Our vision: Burkina Faso - A blessing to the world

Our mission Statement: To work in partnership to give every life we touch, the opportunity to reach their full potential, through the provision of good quality education, skills and vocational training; health and nutrition; water and sanitation; micro credit and savings.

Working through local partners, we want to help to empower the people of Burkina Faso, through our work, to be able to bless the world.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07211790 (England and Wales)

Registered Charity number

1136457

Registered office

22 Pierson Road
Windsor
Berkshire
SL44 5RQ

Trustees

S A Barron	- resigned 6.2.16
S C Hedley	
R W McCullagh	
M J Mullins	
C Richards	
D J Smith	
J M Walker	- appointed 14.1.17
J M West	

Company Secretary

M J Mullins

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2016

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Weaver Wroot
28 Dudley Street
Grimsby
N E Lincolnshire
DN31 2AB

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Correspondence address

Kevin Lawrence
Executive Officer
78 Mytton Oak Road
Shrewsbury
Shropshire
SY3 8UH

Tel: (00 44) 7841 108378

Email: info@transformburkina.org.uk

Web www.transformburkina.org.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is controlled by its governing document, its Memorandum and Articles of Association. The company was registered on 1st April 2010 and the charity on 18 June 2010

Organisational structure

The trustees meet at least 3 times a year as a full board and also use regular telephone conferencing. Day to day management of the charity is undertaken by the Executive Officer.

Risk management

The trustees have reviewed the potential risks faced by the charity, in particular those relating to remitting money overseas, and believe that adequate controls and procedures are in place to minimise these risks. The trustees are aware of their responsibilities and keep these issues under on-going review..

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2016

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Objects are:-

a) to relieve sickness and financial hardship and to promote and preserve good health by the provision of goods or services of any kind in such parts of Burkina Faso or the World as the Trustees from time to time may think fit.

b) to advance education in such parts of Burkina Faso or the World as the Trustees may from time to time think fit.

It is the Charity's aim to fulfil these objects as a practical outworking of Christian faith-based values.

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2016

OBJECTIVES AND ACTIVITIES

Significant activities

We currently work in partnership in Burkina Faso with AEAD - Association Evangelique D'Appui au Development - a relief and development NGO. Through this partnership, we have continued to focus on our main programme areas:

Education

There are three strands to this programme:

Direct Financial support for pupils. We continue to develop the International Bursary Programme to direct resources to four schools, supporting an extra 25 children this year, taking the total helped to over 125. The schemes targets funds at the needs of individual children, as assessed by local school bursary committees. Unlike other schemes, there is no set formula for support and there are no links supported between individual donors and specific children.

In addition, we are committed to supporting the improvement of the quality of education including funding salary support for two teachers in Ratyiri, a rural school in the north as well as installing solar panels at two further schools and a computer laboratory at the Stafford Centre, a school and orphanage near the capital Ouagadougou.

Finally we have also, over the last year, developed a number of capital projects, and are currently supporting a major school development project at a village school at Soulyale in the north, as well as a school agriculture project at the Stafford Centre.

Water

In the last year we have supported the drilling of two further wells in rural communities and are on target to achieve our aim of supporting five more communities in this way before the end of the next financial year.

Health

We have continued our support for Bethanie health centre on the outskirts of Ouagadougou. This year we have supported the construction of a perimeter wall as well as donating baby clothes and toys for the maternity work. We have also worked with staff at our partner to develop a longer term plan and budget for future developments, beginning with support for maternity services.

Micro credit

We have developed a pilot project plan with AEAD, worked to put all the legal and organisational requirements in place in country and are now seeking funding to launch this project.

Organisational capacity building

During the year we have developed a funding model with our partner which should give them a more assured unrestricted income stream. In addition we are developing a more formal partnership agreement and regular reporting format alongside ensuring that less formal channels of communications through skype, visits etc. are strengthened.

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2016

OBJECTIVES AND ACTIVITIES

Significant activities

PUBLIC BENEFIT

Burkina Faso is one of the poorest countries on our planet (source United Nations) and our work seeks to alleviate poverty in each life that we touch. We also aim to encourage our supporters to engage with projects they support and to become involved with the people of Burkina Faso. As part of this we actively encourage supporter visits and working trips as well as inviting colleagues from Burkina Faso to the UK.

FINANCIAL REVIEW

Reserves policy

The trustees aim to remit donated funds to Burkina Faso at the earliest opportunity. Funds may be held while we seek clarification of the donor's wishes and explore with our partner AEAD how these may best be met. It is the policy of the trustees to hold sufficient unrestricted funds to cover three month's expenditure (excluding project grants), which is estimated in the region of £4,700. At the end of the year the figure held was £3,727 (2015 £5,874), but action was underway to rectify this shortfall, which was subsequently achieved.

Funds

During this year incoming resources amounted to £58,513 (2015 £26,221). This represents a substantial and pleasing increase, principally as a result of a number of grants from trusts and foundations, although individual support and that from groups also increased. Total expenditure was £56,785 (2015 £30,171) with £49,663 (2015 £24,820) of project expenditure. These figures demonstrate the impact of employing an Executive Officer to focus on developing new income sources and supporting our projects and we are particularly pleased that this extra expenditure on salary has not had a significant adverse impact on the percentage of our income spent on non-project based activity. In consequence, we aim to increase the hours of the Executive Officer next year as we seek to continue to grow our income and impact.

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2016

FINANCIAL REVIEW

Restricted Funds

Most funds received by the charity are specified to one or more of the areas of support on which we focus, namely: Education, Health and Water. During the year donations amounting to £42,572 were received for these specific programmes and the corresponding expenditure was £38,711. Details of the funds and the balances held at the financial year-end are shown in the notes to the accounts.

The trustees are aware of their responsibility to ensure that funds remitted overseas are correctly accounted for. During the year the Executive Officer and one of our trustees visited Burkina Faso to witness first-hand the work in progress and to check the local accounting procedures. In addition, we receive regular reports from our partner in Burkina Faso on the progress of on-going projects.

During the year grant funding was secured which will enable the work of the Health clinic to be expanded, over two years this will amount to more than £14,000.

A number of small grants have been obtained for the installation of solar panels, principally at the orphanage: the Stafford Centre, for which £5000 has been sent this year.

Funds to establish a social enterprise based on tailoring were sent for the Technical College based at Ouahigoaya - £2,445

We continue to support the children of families facing financial hardship through our education bursary scheme - £3800.

And continue to fund the salaries of two teachers at the rural school in Ratyiri - £3740.

Funds were sent to enable the drilling of two wells - £8,540.

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2016

FUTURE DEVELOPMENTS - THE YEAR AHEAD

In the coming year we aim to continue to grow our work with AEAD in our three key areas of focus as well as launching the pilot project in the micro credit programme

In education we will continue to support the bursary fund and teacher's salaries and the installation of solar panels in schools. We are also focusing support on the major developments at the school at Soulyale and on an agriculture project at the Stafford Centre.

Our water work will see us complete our commitment to drill five new wells over the last two years in remote villages in the north and centre of Burkina Faso. We will also look at to develop, during the year, a more substantial WASH (Water, sanitation and hygiene) proposal to inform our future work.

Based on the health strategy agreed in the last year we will seek to support the continuing development of the health centre, beginning with support for maternity services.

We will also seek funding to launch a pilot project for micro credit.

In addition we will continue to encourage visits and working placements to Burkina Faso by individuals and groups from the UK as well as supporting AEAD to develop its institutional capacity.

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

Approved by order of the board of trustees on 14th January 2017 and signed on its behalf by:

D J Smith - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRANSFORM BURKINA

I report on the accounts for the year ended 30th June 2016 set out on pages ten to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 statements 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 Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TRANSFORM BURKINA**

Scott Nixon
FCCA
Weaver Wroot
28 Dudley Street
Grimsby
N E Lincolnshire
DN31 2AB

14th January 2017

TRANSFORM BURKINA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2016

	No tes	Unrestricte d fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		14,064	42,582	56,646	23,717
Activities for generating funds	2	1,862	4	1,866	1,258
Investment income	3	1	-	1	1
Other incoming resources		-	-	-	1,245
Total incoming resources		15,927	42,586	58,513	26,221
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		3,876	6	3,882	2,769
Charitable activities					
Charitable activities		10,958	38,705	49,663	24,820
Governance costs		3,240	-	3,240	2,582
Total resources expended		18,074	38,711	56,785	30,171
NET INCOMING/(OUTGOING) RESOURCES					
		(2,147)	3,875	1,728	(3,950)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,874	22,312	28,186	32,136
TOTAL FUNDS CARRIED FORWARD					
		<u>3,727</u>	<u>26,187</u>	<u>29,914</u>	<u>28,186</u>

The notes form part of these financial statements

TRANSFORM BURKINA

BALANCE SHEET AT 30TH JUNE 2016

	No tes	Unrestricte d fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
CURRENT ASSETS					
Debtors	6	2,004	522	2,526	4,321
Cash at bank		<u>2,660</u>	<u>25,665</u>	<u>28,325</u>	<u>25,094</u>
		4,664	26,187	30,851	29,415
CREDITORS					
Amounts falling due within one year	7	(937)	-	(937)	(1,229)
		<u>3,727</u>	<u>26,187</u>	<u>29,914</u>	<u>28,186</u>
NET CURRENT ASSETS					
		<u>3,727</u>	<u>26,187</u>	<u>29,914</u>	<u>28,186</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,727</u>	<u>26,187</u>	<u>29,914</u>	<u>28,186</u>
NET ASSETS		<u>3,727</u>	<u>26,187</u>	<u>29,914</u>	<u>28,186</u>
FUNDS	8				
Unrestricted funds				3,727	5,874
Restricted funds				<u>26,187</u>	<u>22,312</u>
TOTAL FUNDS				<u>29,914</u>	<u>28,186</u>

The notes form part of these financial statements

TRANSFORM BURKINA
BALANCE SHEET - CONTINUED
AT 30TH JUNE 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30th June 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 14th January 2017 and were signed on its behalf by:

D J Smith -Trustee

TRANSFORM BURKINA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. ACTIVITIES FOR GENERATING FUNDS

	2016	2015
	£	£
Fundraising events	<u>1,866</u>	<u>1,258</u>

TRANSFORM BURKINA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30TH JUNE 2016

3. INVESTMENT INCOME

	2016	2015
	£	£
Interest receivable - trading	<u>1</u>	<u>1</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2016 nor for the year ended 30th June 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2016 nor for the year ended 30th June 2015.

5. STAFF COSTS

	2016	2015
	£	£
Wages and salaries	14,000	8,167
Other pension costs	<u>560</u>	<u>327</u>
	<u>14,560</u>	<u>8,494</u>

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

	2016	2015
	<u>1</u>	<u>1</u>
Management		

No employees received emoluments in excess of £60,000.

The charity has one employee who works part time (2015 one employee who worked for two days per week).

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade debtors	-	2,090
Other debtors	2,526	1,896
Prepayments and accrued income	<u>-</u>	<u>335</u>
	<u>2,526</u>	<u>4,321</u>

TRANSFORM BURKINA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30TH JUNE 2016

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	78	37
Social security and other taxes	109	442
Accrued expenses	<u>750</u>	<u>750</u>
	<u>937</u>	<u>1,229</u>

8. MOVEMENT IN FUNDS

	At 1.7.15 £	Net movement in funds £	At 30.6.16 £
Unrestricted funds			
General fund	5,874	(2,147)	3,727
Restricted funds			
AEAD - General Support	237	633	870
Water - Well Drilling	6,994	621	7,615
Education - Other Education, building etc	-	1,600	1,600
Education - International Bursary	1,192	52	1,244
Health - Container	2,091	(1,900)	191
Health - Family support	279	307	586
Education - Ratyiri development	3,886	1,209	5,095
Education - Stafford Centre ophanage	7,396	(1,069)	6,327
Health - Health Clinic	225	2,422	2,647
Health -Famine Relief	<u>12</u>	<u>-</u>	<u>12</u>
	22,312	3,875	26,187
TOTAL FUNDS	<u>28,186</u>	<u>1,728</u>	<u>29,914</u>

TRANSFORM BURKINA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30TH JUNE 2016

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,927	(18,074)	(2,147)
Restricted funds			
AEAD - General Support	2,596	(1,963)	633
Water - Well Drilling	9,161	(8,540)	621
Education - Other Education, building etc	5,138	(3,538)	1,600
Education - International Bursary	3,866	(3,814)	52
Health - Container	1,000	(2,900)	(1,900)
Health - Family support	3,692	(3,385)	307
Education - Ratyiri development	5,245	(4,036)	1,209
Education - Stafford Centre ophanage	3,621	(4,690)	(1,069)
Health - Health Clinic	8,267	(5,845)	2,422
	42,586	(38,711)	3,875
TOTAL FUNDS	<u>58,513</u>	<u>(56,785)</u>	<u>1,728</u>

Information regarding the purpose of each fund can be found in the report of the trustees.

9. ULTIMATE CONTROLLING PARTY

The charity is under the control of its trustees who control the overall strategy and long term direction of the charity.

TRANSFORM BURKINA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2016

	2016 £	2015 £
INCOMING RESOURCES		
Voluntary income		
Donations	28,573	16,038
Gift aid	2,062	2,179
Grants	<u>26,011</u>	<u>5,500</u>
	56,646	23,717
Activities for generating funds		
Fundraising events	1,866	1,258
Investment income		
Interest receivable - trading	1	1
Other incoming resources		
Grant	<u>-</u>	<u>1,245</u>
Total incoming resources	58,513	26,221
RESOURCES EXPENDED		
Costs of generating voluntary income		
Sundries	125	479
Supports costs	<u>3,757</u>	<u>2,290</u>
	3,882	2,769
Charitable activities		
Support costs	9,017	5,495
International travel expense	1,501	-
Advertising	440	360
Bank charges	120	-
Grants to institutions	<u>38,585</u>	<u>17,720</u>
	49,663	23,575

This page does not form part of the statutory financial statements

TRANSFORM BURKINA

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2016

	2016 £	2015 £
Governance costs		
Accountancy	750	750
Support Costs	<u>2,490</u>	<u>1,832</u>
	3,240	2,582
Analysis of support costs		
Wages	14,000	8,167
Pensions	560	327
Employment costs	-	247
General travel expenses	147	389
Subsistence costs	4	100
Telephone	180	105
Post & Stationery	138	71
Software & Maintenance	235	211
Supports costs allocated	<u>(15,264)</u>	<u>(9,617)</u>
	-	-
Support costs		
Other resources expended		
DWP Grant: Access to work equipment, software & training	<u>-</u>	<u>1,245</u>
Total resources expended	56,785	30,171
	<u> </u>	<u> </u>
Net income/(expenditure)	<u>1,728</u>	<u>(3,950)</u>

This page does not form part of the statutory financial statements