

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025
FOR
TRANSFORM BURKINA

Ivan Shannon & Co
39 Church Street
Ballynahinch
Northern Ireland
BT24 8AF

TRANSFORM BURKINA

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

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 30 June 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).

About Transform Burkina

Transform Burkina was founded in 2010 in response to trustees' first-hand experience of poverty in Burkina Faso. Our mission is to work in partnership to give every life we touch, the opportunity to reach their full potential. We aim to achieve this through supporting the provision of high-quality projects to improve:

Education, skills and vocational training.
Health and nutrition.
Water supply and sanitation.

The ethos behind these is to empower the people of Burkina Faso to be able to continue to bless and influence the world through improved health, education and livelihoods. We also aim to raise people's awareness of the country and the benefits of its culture.

Objectives and activities

Objectives and aims

Our Objectives are:

- a) To relieve sickness and financial hardship and to promote and preserve good health by the provision of goods and 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 from time to time may think fit.

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

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

Objectives and activities

Significant activities

Review of the year to June 2025

This has been another challenging year in Burkina Faso due to the ongoing security issues, with travel outside of Ouagadougou still prohibited for UK visitors.

Education

With an estimated literacy level of 30% in Burkina Faso (one of the lowest in the world), we have continued our support for education. During the year we supported projects including:

- Ongoing support for several students and the bursary scheme, linking individual children in Burkina Faso to their donors.
- Ongoing salary support for rural teachers in Ratyiri School
- Providing 50,000 school meals per year to those most in need.
- Supporting an education project exclusively for girls.
- Supporting a Tailoring project with 20 students, including giving tailoring kits to students once they'd completed their studies to establish themselves in business.
- Supporting a literacy project in villages east of Ouagadougou in Zougou and Doundoudougou resulting in 64 graduates in literacy, numeracy and basic business skills who are then helped to establish their own small agricultural businesses.

Water and sanitation

We are continuing our work to provide more communities with access to clean, accessible water together with good sanitation and hygiene facilities and training, believing this should be a basic right for all.

Our major wells project is continuing with a total of 200 wells rehabilitated by the end of June 2025. This is providing clean water to approximately 80,000 people. The funding for this has been provided by working in partnership with CO2 Balance, a UK-based carbon trading company, who obtain carbon credits from the carbon that is saved by households not having to boil water to purify it.

Health

Burkina Faso still faces major challenges in the health sector. Communicable diseases continue to be the primary cause of morbidity and mortality in the country, with malaria being the largest contributor to mortality for children under 5 years of age. In addition, Burkina Faso did not fully meet Millennium Development Goals in child mortality, maternal mortality and sanitation.

We support the Bethanie Health Centre which is the only medical facility in a fast-growing informal settlement on the outskirts of Ouagadougou. Each year 8,000 people use the facility.

In the last year, we have continued to support the health centre by supplying new medical equipment and improved power supply.

Agriculture

Food supply is a key issue in Burkina Faso with 3.3 million of the population of 20 million facing acute food insecurity. We aim to work with local communities to give them the skills and tools necessary to establish their own small-scale agricultural projects and to help them develop ways of ensuring a more reliable and less seasonal water supply. During the year we supported projects including:

- Providing funding for the Komsaya co-operative, who work with 7 local co-operatives on the outskirts of Ouagadougou. These co-operatives are often made up of internally displaced people, who have been forced to move to the capital from their home regions due to the security situation. Komsaya obtain land for each co-operative, create wells and then teach agricultural techniques for the members to be able to grow their own crops.
- Providing agricultural 'kits' to 20 students to enable them to start their own small businesses.

Organisational development

At the core of our work are our local partners, particularly AEAD, Komsaya and APENF, Burkina based NGO's.

Public benefit

The United Nations, ranks Burkina Faso amongst the world's poorest five countries in terms of development. We seek to transform the lives of some of the very poorest people on our planet, but also aim to introduce people in the UK to the riches of Burkinabe culture and hospitality, believing Burkina Faso can be a blessing to the world.

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

Financial review

Financial position

Total incoming resources for the year were £199,426 (2024: £237,921). We continued to receive income from CO2 Balance in respect of well rehabilitation projects, and in the year, this income totalled £90,186 (2024: £146,448). Additionally, the charity received income from other grants totalling £27,601 (2024: £21,313) and donations from churches and individuals of £77,413 (2024: £66,335). Gift aid income in the year totalled £4,107 (2024: £3,651). The trustees are enormously grateful to all who have supported our work financially and practically throughout the year.

Most of the income received by the charity is restricted to specific programmes. Income restricted to specific projects, operated via our partner organisations in Burkina Faso, totalled £175,635 (2024: £221,969). We provided grants to organisations of £130,686 (2024: £221,444). Details of these programmes, and the balances held at the end of the year, can be found in the notes to the accounts.

Total expenditure in the year was £166,073 (2024: £252,585). The decrease in amounts remitted is related to an adjustment made to remit an amount of £27,300 which was paid to a partner but had not been spent by that partner in accordance with the terms of the grant, and therefore is being recovered by Transform Burkina. More details can be found in note 11 to the financial statements. The remaining balance represents fundraising, administration and governance costs. As we have grown over recent years, the trustees aim to keep non-project costs to a minimum, helped by the fact that our trustees and volunteers offer their time and energy on a voluntary basis.

No report of money spent, facilities built, or equipment purchased can encapsulate the immense impact on people's lives that this provision brings, be it clean water, education, loans to start a small business or health & sanitation facilities. We, who have come to take these things for granted, cannot now imagine what life would be like without them. Supporting transformation "one life at a time" is why Transform Burkina exists, and we thank all our supporters and volunteers for their support, encouragement and prayers.

Reserves policy

The Trustees aim to hold sufficient unrestricted funds to cover three months of routine expenditure. At the year end, closing unrestricted reserves stood at £5,344 (2024: £22,448) which represents approximately 2 months of administration costs. The Trustees monitor the financial position, including reserves, at each of their regular meetings, and the reserves target is reviewed as part of the Risk Management review. All restricted, and any surplus unrestricted, funds are remitted to Burkina Faso as quickly as possible after receipt and in accordance with project plans and schedules.

Going concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operation existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Future plans

In education we aim to:

- Maintain the bursary scheme
- Maintain our programme of teacher support
- Continue our support for the Literacy projects and libraries in Zougou and Doundoudougou.
- Continue providing 50,000 school meals a year
- Continue our support of the girls education project
- Continue our support the tailoring project

In water and sanitation we aim to:

We aim to rehabilitate more wells and ensure the sustainability of the current wells.

In health we aim to:

- Develop the Bethanie health centre further, enabling it to become an officially recognised health centre by the government in Burkina Faso which will lead to direct funding from the government for some services.

In agriculture we aim to:

- Continue funding of the Komsaya project
- Continue to fund the agricultural kits

In addition we will continue to support the capacity of both our and our partners' organisational development through regular exchanges of ideas, further enhancements to reporting systems, monitoring and evaluation of projects etc. we aim to:

TRANSFORM BURKINA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

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 was registered in June of that year.

Organisational structure

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

Risk management

The trustees regularly review the potential risks faced by the charity using the risk register in place. They 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.

Organisational development

At the core of our work are our local partners, particularly AEAD and APENF, Burkina based NGO's, with whom we have worked with principally since our foundation.

Reference and administrative details

Registered Company number

07211790 (England and Wales)

Registered Charity number

1136457

Registered office

Union House
111 New Union Street
Coventry
CV1 2NT

Trustees

Mr S Buwert
Mr R W Mccullagh
Mr C Richards
Mr D J Smith (resigned 26.4.25)
Mrs J M Walker
Mrs J M West
Miss C L Thomson (appointed 26.4.25)

Company Secretary

Mrs J M West

Independent Examiner

Ivan Shannon & Co
39 Church Street
Ballynahinch
Northern Ireland
BT24 8AF

Bankers

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

Events since the end of the year

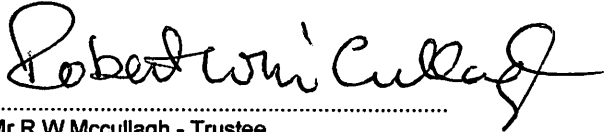
Information relating to events since the end of the year is given in the notes to the financial statements.

TRANSFORM BURKINA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

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 18 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Robert W McCullagh', written over a dotted line.

Mr R W McCullagh - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TRANSFORM BURKINA

Independent examiner's report to the trustees of TRANSFORM BURKINA ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kelly Gillespie FCA
The Institute of Chartered Accountants in Ireland

Ivan Shannon & Co
39 Church Street
Ballynahinch
Northern Ireland
BT24 8AF

Date: 18/03/26.

TRANSFORM BURKINA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,297	175,010	199,307	237,768
Investment income	2	<u>119</u>	<u>-</u>	<u>119</u>	<u>153</u>
Total		<u>24,416</u>	<u>175,010</u>	<u>199,426</u>	<u>237,921</u>
EXPENDITURE ON					
Raising funds		480	-	480	7
Charitable activities					
Agriculture		-	4,000	4,000	4,500
Education - Bursaries		-	4,900	4,900	3,300
Wells Rehabilitation		-	97,686	97,686	135,137
Clinic		-	9,200	9,200	20,000
Health - Family Support		-	3,400	3,400	3,100
Female Education		-	1,600	1,600	3,000
Adult Literacy		-	8,500	8,500	15,000
Education - Ratyiri Development		-	4,200	4,200	4,000
School Food		-	(7,200)	(7,200)	7,500
Education - Scholarships		-	2,500	2,500	6,800
Water - Well Drilling		-	-	-	18,000
General fund		36,607	-	36,607	31,141
Tailoring course		-	(800)	(800)	1,100
Komsaya		<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total		<u>37,087</u>	<u>128,986</u>	<u>166,073</u>	<u>252,585</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	<u>(12,671)</u>	<u>46,024</u>	<u>33,353</u>	<u>(14,664)</u>
		<u>(4,433)</u>	<u>4,433</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(17,104)</u>	<u>50,457</u>	<u>33,353</u>	<u>(14,664)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>22,448</u>	<u>39,456</u>	<u>61,904</u>	<u>76,568</u>
TOTAL FUNDS CARRIED FORWARD		<u>5,344</u>	<u>89,913</u>	<u>95,257</u>	<u>61,904</u>

The notes form part of these financial statements

TRANSFORM BURKINA (Registered number: 07211790)

**STATEMENT OF FINANCIAL POSITION
30 JUNE 2025**

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
CURRENT ASSETS					
Debtors	7	4,484	35,496	39,980	8,573
Cash at bank		<u>2,299</u>	<u>54,419</u>	<u>56,718</u>	<u>54,794</u>
		6,783	89,915	96,698	63,367
CREDITORS					
Amounts falling due within one year	8	(1,440)	-	(1,440)	(1,463)
NET CURRENT ASSETS		<u>5,343</u>	<u>89,915</u>	<u>95,258</u>	<u>61,904</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,343</u>	<u>89,915</u>	<u>95,258</u>	<u>61,904</u>
NET ASSETS		<u>5,343</u>	<u>89,915</u>	<u>95,258</u>	<u>61,904</u>
FUNDS	9				
Unrestricted funds				5,343	22,448
Restricted funds				<u>89,915</u>	<u>39,456</u>
TOTAL FUNDS				<u>95,258</u>	<u>61,904</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

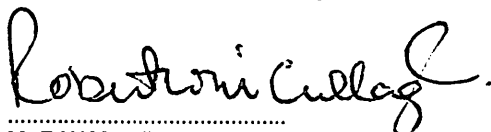
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2026 and were signed on its behalf by:


Mr R W McCullagh - Trustee

The notes form part of these financial statements

TRANSFORM BURKINA

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Trust. Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable

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.

Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

TRANSFORM BURKINA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

2. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Current account interest	<u>119</u>	<u>153</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25	30.6.24
	£	£
Independent Examiners Fee	<u>1,440</u>	<u>1,650</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

5. STAFF COSTS

	30.6.25	30.6.24
	£	£
Wages and salaries	21,118	25,185
Social security costs	3,678	-
Other pension costs	<u>1,424</u>	<u>756</u>
	<u>26,220</u>	<u>25,941</u>

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

	30.6.25	30.6.24
	1	1
Administrative	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,798	221,970	237,768
Investment income	<u>153</u>	<u>-</u>	<u>153</u>
Total	<u>15,951</u>	<u>221,970</u>	<u>237,921</u>
EXPENDITURE ON			
Raising funds	-	7	7
Charitable activities			
Agriculture	-	4,500	4,500
Education - Bursaries	-	3,300	3,300
Wells Rehabilitation	-	135,137	135,137

TRANSFORM BURKINA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Clinic	-	20,000	20,000
Health - Family Support	-	3,100	3,100
Female Education	-	3,000	3,000
Adult Literacy	-	15,000	15,000
Education - Ratyiri Development	-	4,000	4,000
School Food	-	7,500	7,500
Education - Scholarships	-	6,800	6,800
Water - Well Drilling	-	18,000	18,000
General fund	31,141	-	31,141
Tailoring course	-	1,100	1,100
Total	31,141	221,444	252,585
NET INCOME/(EXPENDITURE)	(15,190)	526	(14,664)
Transfers between funds	15,840	(15,840)	-
Net movement in funds	650	(15,314)	(14,664)
RECONCILIATION OF FUNDS			
Total funds brought forward	21,798	54,770	76,568
TOTAL FUNDS CARRIED FORWARD	22,448	39,456	61,904

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Grants repayable	27,300	-
Gift Aid accrued	12,680	8,573
	39,980	8,573

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Trade creditors	-	23
Accruals and deferred income	1,440	1,440
	1,440	1,463

TRANSFORM BURKINA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

9. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	22,447	(12,671)	(4,433)	5,343
Restricted funds				
Water - Well Drilling	3,789	17,200	-	20,989
Education - International Bursary	1,423	(1,514)	3,927	3,836
Health - Family Support	899	199	-	1,098
Education - Ratyiri Development	3,060	800	-	3,860
Education - Build	67	-	-	67
Clinic	13,107	(9,200)	-	3,907
Adult Literacy	1,548	(320)	880	2,108
Female Education	3,625	4,250	-	7,875
Education - Scholarships	1,113	1,160	(176)	2,097
Wells rehabilitation	5,000	10,827	(698)	15,129
School Food	3,327	19,532	500	23,359
Tailoring Course	2,500	3,090	-	5,590
	<u>39,458</u>	<u>46,024</u>	<u>4,433</u>	<u>89,915</u>
TOTAL FUNDS	<u>61,905</u>	<u>33,353</u>	<u>-</u>	<u>95,258</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,416	(37,087)	(12,671)
Restricted funds			
Health - Agriculture	4,000	(4,000)	-
Water - Well Drilling	17,200	-	17,200
Education - International Bursary	3,386	(4,900)	(1,514)
Health - Family Support	3,599	(3,400)	199
Education - Ratyiri Development	5,000	(4,200)	800
Clinic	-	(9,200)	(9,200)
Adult Literacy	8,180	(8,500)	(320)
Female Education	5,850	(1,600)	4,250
Education - Scholarships	3,660	(2,500)	1,160
Wells rehabilitation	108,513	(97,686)	10,827
School Food	12,332	7,200	19,532
Tailoring Course	2,290	800	3,090
Komsaya	1,000	(1,000)	-
	<u>175,010</u>	<u>(128,986)</u>	<u>46,024</u>
TOTAL FUNDS	<u>199,426</u>	<u>(166,073)</u>	<u>33,353</u>

TRANSFORM BURKINA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	21,798	(15,190)	15,840	22,448
Restricted funds				
Health - Agriculture	390	(395)	5	-
Water - Well Drilling	11,525	(7,737)	-	3,788
Education - International Bursary	411	1,007	5	1,423
Health - Family Support	324	575	-	899
Education - Ratyiri Development	2,060	1,000	-	3,060
Education - Build	67	-	-	67
Clinic	13,092	15	-	13,107
Adult Literacy	3,319	(2,769)	998	1,548
Unallocated Funds	5	-	(5)	-
Female Education	5,950	(2,325)	-	3,625
Education - Scholarships	3,992	(3,056)	176	1,112
Wells rehabilitation	10,708	11,311	(17,019)	5,000
School Food	1,827	1,500	-	3,327
Tailoring Course	1,100	1,400	-	2,500
	<u>54,770</u>	<u>526</u>	<u>(15,840)</u>	<u>39,456</u>
TOTAL FUNDS	<u>76,568</u>	<u>(14,664)</u>	<u>-</u>	<u>61,904</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,951	(31,141)	(15,190)
Restricted funds			
Health - Agriculture	4,105	(4,500)	(395)
Water - Well Drilling	10,270	(18,007)	(7,737)
Education - International Bursary	4,307	(3,300)	1,007
Health - Family Support	3,675	(3,100)	575
Education - Ratyiri Development	5,000	(4,000)	1,000
Clinic	20,015	(20,000)	15
Adult Literacy	12,231	(15,000)	(2,769)
Female Education	675	(3,000)	(2,325)
Education - Scholarships	3,744	(6,800)	(3,056)
Wells rehabilitation	146,448	(135,137)	11,311
School Food	9,000	(7,500)	1,500
Tailoring Course	2,500	(1,100)	1,400
	<u>221,970</u>	<u>(221,444)</u>	<u>526</u>
TOTAL FUNDS	<u>237,921</u>	<u>(252,585)</u>	<u>(14,664)</u>

TRANSFORM BURKINA

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025 or 30 June 2024.

11. POST BALANCE SHEET EVENTS

Whilst undertaking a review of projects, the trustees identified some funds that had been provided to one partner had not been spent in accordance with the terms of the grant that was provided by Transform Burkina. Therefore, these amounts, totalling £27,300, are repayable by the partner organisation and are included within debtors in note 7 to the financial statements. The trustees are working to resend these funds to the impacted projects as soon as possible, whether through existing or new partner organisations.

12. ULTIMATE CONTROLLING PARTY

The charity is under the control of its trustees who control the overall strategy and long term direction of the charity. There is no single controlling party.

TRANSFORM BURKINA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	77,415	66,356
Gift aid	4,106	3,651
Grants	<u>117,786</u>	<u>167,761</u>
	199,307	237,768
Investment income		
Current account interest	<u>119</u>	<u>153</u>
Total incoming resources	199,426	237,921
EXPENDITURE		
Raising donations and legacies		
Fundraising	480	7
Charitable activities		
Wages	21,118	25,185
Social security	3,678	-
Pensions	1,424	756
Telephone	310	276
Postage and stationery	-	63
Website	-	334
General travel	581	-
Consultancy	5,200	1,800
Software and maintenance	1,096	1,017
Grants to institutions	<u>130,686</u>	<u>221,437</u>
	164,093	250,868
Support costs		
Finance		
Bank charges	60	60
Governance costs		
Independent Examiners Fee	<u>1,440</u>	<u>1,650</u>
Total resources expended	<u>166,073</u>	<u>252,585</u>
Net income/(expenditure)	<u><u>33,353</u></u>	<u><u>(14,664)</u></u>

This page does not form part of the statutory financial statements