
CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)

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CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
For the year ended 31 March 2025

| | |
|----------------------------------|---|
| Trustees | Princess Marina Lobanov-Rostovsky JP MA, Chair C P Bigland Sir K John Knight CBEQFSMDL (appointed 25 March 2025) R Barry (appointed 17 June 2025) K Dunn BSc MBBS FRCS(Lond) FRCS(plast) FRCS(Ed), Vice Chair R Wilsher OBE, QFSM N B O'Connor CBE A Tweddle |
| Company registered number | 04007007 |
| Charity registered number | 1082084 |
| Registered office | Potton House Wyboston Lakes Great North Road Wyboston Bedford MK44 3BZ |
| Management team | Mrs K McGregor – Finance Manager Ms J Myers – Operations Manager |
| Accountants | Streets Chartered Accountants Potton House Wyboston Lakes Great North Road Wyboston Bedford MK44 3BZ |
| Bankers | Barclays Bank plc 188 Clapham High Street Clapham London SW4 7UF |
| Solicitors | Charles Russell Speechlys 5 Fleet Place London EC4M 7RD |

CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT
For the year ended 31 March 2025

The Trustees present their annual report together with the financial statements of the Children's Burns Trust for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

Children's Burns Trust is a company limited by guarantee, and a registered charity. It was incorporated on 30 May 2000 and was registered as a charity on 18 August 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

b. Methods of appointment or election of Trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles of Association are known as members of the Management Committee. Currently, there are no rules regarding re-election of Trustees for specific periods or terms of office.

Sir Kenneth Knight (former Chief of London Fire Brigade) was appointed a Trustee on 25th March 2025, bringing extensive experience and knowledge from the fire sector to the charity. The Trustees would like to take this opportunity to welcome him to the charity.

c. Policies adopted for the induction and training of Trustees

All Trustees are familiar with the charity's work and no plans for additional training are to take place, unless there is a statutory requirement. The Trustees are made fully aware of all applicable legislation changes that may require the appropriate training, if required. All newly appointed Trustees are provided with a full induction of the relevant information and legal requirements of becoming a Trustee. All Trustees are to now undertake the NSPCC online safeguarding training course, as additional training.

d. Organisational structure and decision-making policies

The Children's Burns Trust has a committee of Trustees, who meet regularly on a quarterly basis, and who are responsible for the strategic direction and policy of the charity. Currently, the committee has eight members from a range of diverse backgrounds, covering all areas relevant to the charity.

Various sub working groups have been set up within the charity; the working groups have been formed consisting of staff, advisors and several members of the Trustees, who meet on a more regular basis than that of the quarterly Trustees meeting. These meetings ensure that the charity delivers the services and projects specified and to execute the responsibilities and tasks set within the charity.

CHILDREN'S BURNS TRUST
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TRUSTEES' REPORT (CONTINUED)
For the year ended 31 March 2025

Structure, governance and management (continued)

e. Financial risk management

The Trustees review and discuss, if required, at the management meetings, any major risks to which the charity may be exposed to. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces; internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health & safety of staff, volunteers, clients and visitors. If it is decided that a certain area needs to be reviewed, this will be discussed and documented at the next available Trustees meeting.

f. Pay policy for key management personnel

Remuneration for key management personnel (either employee salaries or rates of pay for contracted services) is reviewed according to market rates for the services provided by staff members. No Trustees are paid for their services to the charity.

Objectives and activities

a. Policies and objectives

The charity's objectives and principal aim as set out in the objects in the company's Memorandum of Association are to:

- Provide support for burn and scalded injured children and their families;
- Raise awareness to prevent these injuries, by highlighting the risks and effects of burn related injuries;
- To work alongside our partners, in educating children and their carers about the dangers of fire, hot water and other causes of burns and scalds.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

We review our aims, objectives and activities each year. The review looks at what the charity has achieved and the outcome of our work over the past 12 months. We look at the success of each key activity and the benefits that they have brought to those groups of people the charity is set up to help. The review also helps us to ensure that our aims and objectives remain focused. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the charities future activities.

Our main projects and achievements and who we try to help are described below. All our charitable activities focus on the prevention, rehabilitation and support of burn and scalded children and are undertaken to further our charitable purposes for the public benefit.

CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
For the year ended 31 March 2025

Achievements and performance

a. Review of activities

Family Weekends/General Rehabilitation

Children's Burns Trust have been providing family residential weekends since 2005, supported by staff from the NHS burn services who attend the weekends which are held at one of the Firefighters Charity rehabilitation centres, either at Penrith or Littlehampton.

Family weekends offer an opportunity for children with burn injuries and their parents/carers and siblings to spend some fun time together whilst also meeting others who have experienced the impact of a burn injury to their lives. Many parents experience a terrible sense of guilt surrounding the circumstances of their child's accident. This family programme enables them to discuss issues surrounding the child's burn openly with people who understand the emotions that they are experiencing. The effects of a burn injury on siblings are all too easily forgotten and including them in the weekend experience can help them come to terms with the changes that might have occurred in family life following a burn injury.

Six families are invited to attend a residential weekend where the emphasis is on each family having the opportunity to spend time together, whilst also meeting other families who have been through a similar experience. The children and the parents are supported by burn care professionals from the burns service where they received care, which might include a physiotherapist, occupational therapist, nurse, play specialist or member of psychological therapies.

The programme includes several workshops for the parents; managing the impact of the burn injury on the whole family, burn scarring and treatment options as well as some relaxation strategies. The children's programme includes arts and crafts, swimming and free play. In addition, the weekend is structured to offer the families time to spend getting to know one another and have some fun. The weekends begin with an excursion to a local farm and adventure play area, and on the Saturday evening the parents have a special dinner with time to relax and chat whilst the children are looked after by the staff and entertained by a local entertainer.

An independent evaluation of the family weekends conducted by the Centre for Appearance Research concluded that the family weekends represented a positive and valuable experience for the families and the staff that attended, emphasising the value of shared experiences and meeting others at different stages of their recovery after a burn injury.

With special thanks to the Firefighters Charity and the staff at their rehabilitation centres and to all the NHS burn care staff who attend the weekends – without their support the family weekends would not be possible.

Burn Awareness Day

The annual National Burn Awareness Day (NBAD) was held on 16th October 2024 and was once again an astounding success, reaching millions of people across the UK and beyond. The importance and reach of NBAD has grown year-on-year. Hospitals, Burns Services, Community Health, Fire & Rescue Services around the country were among the many organisations that held awareness raising events.

Our main aim of National Burn Awareness Day is to raise the awareness of the incidence and causes of burn and scald injury in the UK, helping to reduce the number of burns and scalds occurring. The main causes of burns and scalds are...

- Hot drinks - 30 babies and toddlers go to hospital with a hot drink burn every day. In addition to this shocking daily figure, 60% of all children attending A&E with a burn injury are due to hot drink scald.
- Hot water bottles - can be dangerous and cause burns if they are not cared for or used safely, as the rubber deteriorates over time so old hot water bottles can burst or leak and cause serious burns.

CHILDREN'S BURNS TRUST
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TRUSTEES' REPORT (CONTINUED)
For the year ended 31 March 2025

Achievements and performance (continued)

- Saucepan and kettle spills - 642 children were admitted to an NHS Burns Service due to injuries related to an electric hob in 2024. A further 446 children were admitted to an NHS Burns Service due to accidents involving kettle spills.
- Hot water scalds - in the bath or shower Hot water can pose a real danger. Bath and shower water can cause such bad burns that children need years of treatment and may be scarred for life. It only takes one second to get a deep burn in hot water when the water temperature is at 70°C.

The team worked extremely hard in the months leading up to the day to produce helpful resources that inspired a huge variety of people to embrace and promote the day.

Children's Burns Trust would like to thank everyone who helped us towards achieving this level of awareness for this year, together with our Corporate Sponsors – Leigh Day Solicitors and Spectral AI.

Campaigns

The charity works alongside many organisations with different ongoing campaigns.

Child Safety Week is an annual campaign run by the Child Accident Prevention Trust to raise awareness of the risks of child accidents and how they can be prevented. A range of resources is available to help practitioners run local activities and events and promote safety messages in a fun and engaging way.

SafeTea was a national campaign aiming to reduce hot drink burns to young children and improve first aid to children who have been burned. The SafeTea Campaign was launched across the UK in 2019.

Fire Kills - You are around 8 times more likely to die from a fire if you don't have a working smoke alarm in your home. We support the Home Office's Fire Kills campaign. Helping to raise awareness of the importance working smoke alarms play in saving lives.

Fireworks - It is predicted that this year 500 children and their families will join the growing number of people who will remember bonfire night for the wrong reasons. They will have been injured as a result of an accident with fireworks.

Hair Straighteners - As much as 40 minutes after being unplugged, hair straighteners can still severely burn and permanently scar a child's delicate skin. After use, switch off and unplug hair straighteners, then put them away to cool down out of reach and sight of children.

Burns Database

This data is powered by the International Burn Injury Database (iBID), incorporating data collected from all NHS Burn Services in England and Wales. They do not include the minor burns and scalds that are treated by Accident and Emergency Departments. This report shows the following broken down by year:

- Injury Type
- Category
- Living Space
- Age

CHILDREN'S BURNS TRUST
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TRUSTEES' REPORT (CONTINUED)
For the year ended 31 March 2025

Achievements and performance (continued)

Our Medical Trustee, Mr Ken Dunn FRCS, Medical Director of the International Burn Injury Database (iBID) says “This is the UK’s first database that contains accurate information about the nature of burns and scalds affecting children in the UK. Before this database was constructed there was no information which provided reliable figures for local Government, health or central Government bodies. This makes the job of central Government to inform and advise the general public about prevention measures almost impossible. Furthermore, those responsible for medical and healthcare budgetary planning have to rely on ‘estimates’ and unreliable data often resulting in inadequate budget provision.”

The database has been developed to assist in two ways:

- Providing technical data for those involved in the care and support of children with burns; academics, clinicians and service planners.
- The database assists in developing an educational Learning Zone, which can be visited by carers, teachers and children of all ages.

The Burn Injury Data reporting tool is now live on the CBT website, www.cbtrust.org.uk where positive feedback has been received.

Support

We provide support in the following ways:

- Direct Support – in conjunction with the NHS Professionals we provide financial support to families.
- Providing Equipment to NHS burns services.
- Signposting – providing advice to families on how to access burn related information.

Direct Family Support

We provide urgent financial support for families who are struggling with costs after their child has been burnt. This might be the cost of travelling to and from the hospital to visit their child or for attending on-going out-patient treatment or could be to replace items lost in a house fire. The grant request must be made by a health care professional on behalf of the family, we cannot accept requests directly from a parent, carer or relative on behalf of the family.

Providing Equipment / materials / camp

We award small grants (usually up to £500 per application) for rehabilitation equipment and sponsorship for children to attend burns camps. We can sometimes fund the cost of larger pieces of specialist equipment, that the NHS do not provide funds for.

Signposting / Learning Zone

The Learning Zone which is available via our website gives you free and easy access to a wide variety of online resources, e-learning programmes, professional development tools and information to prevent burns and scalds happening to children.

CHILDREN'S BURNS TRUST
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TRUSTEES' REPORT (CONTINUED)
For the year ended 31 March 2025

Financial review

a. Principal funding

The principal funding sources for the charity are currently by way of grant income from Trusts, donations made by the public and external fundraising activities by our supporters. We are extremely grateful to all of our corporate supporters who support the charity in different ways, in particular to our new corporate supporters Leigh Day for their financial support for NBAD, Spectral AI and The Association for Specialist Fire Protection for their fundraising.

Our individual supporters and fundraisers are equally special to us, for their time, commitment and determination to support the charity. The support received changes lives and can help us to deliver our programme of awareness, rehabilitation and support. We are therefore so grateful to anyone who has donated this year and supported our work, we are unable to continue our work without you.

b. Material investments policy

As most of the charity's general funds are spent in the short term, there are few funds available for long term investment, although a deposit account is in use, when required.

c. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

d. Reserves policy

We are a national charity dedicated to providing rehabilitation support for burned and scald injured children and their families, as well as prevention and awareness campaigns for which there is little or no national funding. We receive no government funding and are only able to continue the work we do as a result of our own fundraising efforts.

In view of our size, turnover and limited fundraising capacity, and in order to protect the continuity of our core work, the Trustees have adopted a Reserves policy equivalent to the cost of 12 months' operating costs.

Our Reserves policy is reviewed annually at the AGM, and the reserves level is set in line with the next financial year's budget.

Plans for the future

The charity plans to continue the activities outlined previously in the forthcoming year, subject to satisfactory funding arrangements.

CHILDREN'S BURNS TRUST
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TRUSTEES' REPORT (CONTINUED)
For the year ended 31 March 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Princess Marina Lobanov-Rostovsky JP MA

Chair of trustees

Date: 16 December 2025

CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
For the year ended 31 March 2025

Independent Examiner's Report to the Trustees of Children's Burns Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 18 December 2025

Linda J Lord BSc, BFP, FCA, TEP

Streets Chartered Accountants, Potton House, Wyboston Lakes, Great North Road, Wyboston, Bedford MK44 3BZ

CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2025

| | Note | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 79,203 | 17,484 | 96,687 | 88,311 |
| Investments | 4 | 1,571 | - | 1,571 | 1,102 |
| Total income | | 80,774 | 17,484 | 98,258 | 89,413 |
| Expenditure on: | | | | | |
| Raising funds | 5 | 21,159 | - | 21,159 | 17,768 |
| Charitable activities | 6 | 43,215 | 18,359 | 61,574 | 87,525 |
| Total expenditure | | 64,374 | 18,359 | 82,733 | 105,293 |
| Net income/(expenditure) | | 16,400 | (875) | 15,525 | (15,880) |
| Transfers between funds | 14 | (193) | 193 | - | - |
| Net movement in funds | | 16,207 | (682) | 15,525 | (15,880) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 108,913 | 23,975 | 132,888 | 148,768 |
| Net movement in funds | | 16,207 | (682) | 15,525 | (15,880) |
| Total funds carried forward | | 125,120 | 23,293 | 148,413 | 132,888 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 21 form part of these financial statements.

CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)
Registered number: 04007007

BALANCE SHEET
As at 31 March 2025

| | Note | 2025 £ | 2024 £ |
|--|------|-----------------------|-----------------------|
| Fixed assets | | | |
| Current assets | | | |
| Debtors | 12 | 1,832 | 8,877 |
| Cash at bank and in hand | | 150,111 | 128,841 |
| | | <u>151,943</u> | <u>137,718</u> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 13 | (3,530) | (4,830) |
| Net current assets | | <u>148,413</u> | <u>132,888</u> |
| Total assets less current liabilities | | <u>148,413</u> | <u>132,888</u> |
| Total net assets | | <u><u>148,413</u></u> | <u><u>132,888</u></u> |
| Charity funds | | | |
| Restricted funds | 14 | 23,293 | 23,975 |
| Unrestricted funds | 14 | 125,120 | 108,913 |
| Total funds | | <u><u>148,413</u></u> | <u><u>132,888</u></u> |

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Princess Marina Lobanov-Rostovsky JP MA

Chair of trustees

Date: 16 December 2025

The notes on pages 12 to 21 form part of these financial statements.

CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

1. General information

As set out in the trustees' report, Children's Burns Trust is an incorporated charity registered in England and Wales. The address of their registered office is Potton House, Wyboston Lakes, Great North Road, Wyboston MK44 3BZ.

The financial statements are prepared in sterling, which is the functional currency of the entity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children's Burns Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern basis is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The trustees consider that the charity has adequate resources to continue in operational existence for the foreseeable future and they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CHILDREN'S BURNS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 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 value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

CHILDREN'S BURNS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

2. Accounting policies (continued)

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|-------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Donations | 79,203 | 17,484 | 96,687 | 88,311 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <i>Total 2024</i> | <i>87,811</i> | <i>500</i> | <i>88,311</i> | |
| | <hr/> | <hr/> | <hr/> | |

4. Investment income

| | Unrestricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|-------------------|------------------------------------|-----------------------------|---------------------------------------|
| Interest received | 1,571 | 1,571 | 1,102 |
| | <hr/> | <hr/> | <hr/> |

CHILDREN'S BURNS TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

5. Expenditure on raising funds

Costs of raising voluntary income

| | Unrestricted funds 2025 £ | Total funds 2025 £ | <i>Total funds 2024 £</i> |
|--------------------|--|---------------------------------------|---------------------------------------|
| Fundraising costs | 16,733 | 16,733 | 14,825 |
| Wages and salaries | 4,426 | 4,426 | 2,943 |
| Total 2025 | <u>21,159</u> | <u>21,159</u> | <u>17,768</u> |

6. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | <i>Total 2024 £</i> |
|-------------------|--|--|-----------------------------|-----------------------------|
| Prevention | 22,787 | 1,386 | 24,173 | 29,146 |
| Rehabilitation | 4,100 | 16,973 | 21,073 | 45,586 |
| Support | 16,328 | - | 16,328 | 12,793 |
| Total 2025 | <u>43,215</u> | <u>18,359</u> | <u>61,574</u> | <u>87,525</u> |
| <i>Total 2024</i> | <u>47,054</u> | <u>40,471</u> | <u>87,525</u> | |

CHILDREN'S BURNS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

7. Analysis of expenditure by activities

| | Activities undertaken directly 2025 £ | Support costs 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|-------------------|---|----------------------------|-----------------------------|-----------------------------|
| Prevention | 5,650 | 18,523 | 24,173 | 29,146 |
| Rehabilitation | 13,303 | 7,770 | 21,073 | 45,586 |
| Support | 9,057 | 7,271 | 16,328 | 12,793 |
| Total 2025 | 28,010 | 33,564 | 61,574 | 87,525 |
| <i>Total 2024</i> | <i>52,150</i> | <i>35,375</i> | <i>87,525</i> | |

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,450 (2024 - £3,250).

9. Staff costs

| | 2025 £ | 2024 £ |
|--|---------------|-----------|
| Wages and salaries | 20,800 | 20,732 |
| Contribution to defined contribution pension schemes | 438 | 401 |
| | 21,238 | 21,133 |

The average number of persons employed by the Charity during the year was as follows:

| | 2025 No. | 2024 No. |
|----------------|-------------|-------------|
| Administration | 1 | 1 |

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel as detailed on page 1, received remuneration amounting to £27,438 (2024: £29,583) during the year, £21,238 (2024: £21,133) paid to employees and £6,200 (2024: £8,450) in contracted labour costs.

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NOTES TO THE FINANCIAL STATEMENTS
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10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

11. Tangible fixed assets

| | Office equipment £ |
|--------------------------|--------------------------|
| Cost or valuation | |
| At 1 April 2024 | 851 |
| At 31 March 2025 | 851 |
| Depreciation | |
| At 1 April 2024 | 851 |
| At 31 March 2025 | 851 |
| Net book value | |
| At 31 March 2025 | - |
| At 31 March 2024 | - |

12. Debtors

| | 2025 £ | 2024 £ |
|--------------------------------|-----------|-----------|
| Due within one year | | |
| Prepayments and accrued income | 1,832 | 8,877 |

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For the year ended 31 March 2025

13. Creditors: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|--------------|--------------|
| Trade creditors | 80 | 1,380 |
| Accruals and deferred income | 3,450 | 3,450 |
| | <u>3,530</u> | <u>4,830</u> |

14. Statement of funds

Statement of funds - current year

| | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2025 £ |
|---------------------------|---------------------------------|----------------------|------------------------|--------------------------|----------------------------------|
| Unrestricted funds | | | | | |
| General Fund | <u>108,913</u> | <u>80,774</u> | <u>(64,374)</u> | <u>(193)</u> | <u>125,120</u> |
| Restricted funds | | | | | |
| Rehabilitation | 21,609 | 6,500 | (8,843) | - | 19,266 |
| Equipment | - | 1,346 | (1,386) | 40 | - |
| Prevention | 2,366 | 3,138 | (3,291) | 153 | 2,366 |
| NBAD | - | 6,500 | (4,839) | - | 1,661 |
| | <u>23,975</u> | <u>17,484</u> | <u>(18,359)</u> | <u>193</u> | <u>23,293</u> |
| Total of funds | <u><u>132,888</u></u> | <u><u>98,258</u></u> | <u><u>(82,733)</u></u> | <u><u>-</u></u> | <u><u>148,413</u></u> |

CHILDREN'S BURNS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

14. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 April 2023 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 March 2024 £</i> |
|---------------------------|--|---------------------|--------------------------|-----------------------------------|---|
| Unrestricted funds | | | | | |
| General Fund | 99,018 | 88,913 | (64,822) | (14,196) | 108,913 |
| Restricted funds | | | | | |
| Rehabilitation | 33,815 | - | (12,206) | - | 21,609 |
| Prevention | 2,415 | - | (49) | - | 2,366 |
| NBAD | - | 500 | (2,796) | 2,296 | - |
| Digital transformation | 13,520 | - | (25,420) | 11,900 | - |
| | 49,750 | 500 | (40,471) | 14,196 | 23,975 |
| Total of funds | 148,768 | 89,413 | (105,293) | - | 132,888 |

General Fund

The general fund represents funds which are available for general charitable activities, at the discretion of the trustees.

Restricted Funds

Rehabilitation - VTCTF have provided grants in previous years to fund family therapy weekends and £6,500 was received in donations from the Worshipful Company of Firefighters and other donations in 2025. £8,843 of these funds were utilised in 2025 and the charity will continue to use these funds in 2026.

Equipment - A donation of £1,346 enabled the charity to support the purchase of a Sparks Paediatric Chair for the Paediatric Burns Service at the Bristol Royal Hospital for Children.

Prevention - Funds brought forward were given to support the publication of 'Charlie's book', a book written to raise awareness of burn injuries, which have been carried forward to cover future costs. In 2025, a total of £3,138 was received and £3,291 paid to re-print "The Family Oops" book, raising awareness of the main causes of burn injuries. £6,500 was also received to support activities for National Burn Awareness Day (NBAD), of which £4,839 was spent in 2024 and the balance carried forward to events in 2025.

Digital transformation - In the prior year, the charity completed its digital transformation project funded by an individual donation and £11,900 of the charity's own funds.

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

15. Summary of funds

Summary of funds - current year

| | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2025 £ |
|------------------|---------------------------------|---------------|------------------|--------------------------|----------------------------------|
| General funds | 108,913 | 80,774 | (64,374) | (193) | 125,120 |
| Restricted funds | 23,975 | 17,484 | (18,359) | 193 | 23,293 |
| | <u>132,888</u> | <u>98,258</u> | <u>(82,733)</u> | <u>-</u> | <u>148,413</u> |

Summary of funds - prior year

| | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2024 £ |
|------------------|---------------------------------|---------------|------------------|--------------------------|-------------------------------------|
| General funds | 99,018 | 88,913 | (64,822) | (14,196) | 108,913 |
| Restricted funds | 49,750 | 500 | (40,471) | 14,196 | 23,975 |
| | <u>148,768</u> | <u>89,413</u> | <u>(105,293)</u> | <u>-</u> | <u>132,888</u> |

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Current assets | 128,650 | 23,293 | 151,943 |
| Creditors due within one year | (3,530) | - | (3,530) |
| Total | <u>125,120</u> | <u>23,293</u> | <u>148,413</u> |

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16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2024 £</i> | <i>Restricted funds 2024 £</i> | <i>Endowment funds 2024 £</i> | <i>Total funds 2024 £</i> |
|-------------------------------|--|--|---|---------------------------------------|
| Current assets | - | 23,975 | 113,743 | 137,718 |
| Creditors due within one year | - | - | (4,830) | (4,830) |
| Total | - | 23,975 | 108,913 | 132,888 |

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Z.

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