

Charity registration number 1122299

Company registration number 06297639 (England and Wales)

INTERBURNS LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

INTERBURNS LIMITED

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INTERBURNS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

In planning the activities for the year, we have kept in mind the Charity Commission's guidance on public benefit and have complied with the duty in Section 17(5) of the 2011 Charities Act.

The Charity's objectives and activities benefit the public by facilitating the prevention and proper treatment of burns injuries throughout the world by:

1. Carrying out research into the improvement of treatments for the benefit of people who suffer from physical, psychological, social or emotional disadvantage as a result of burns/injuries or functional impairment acquired through burns injuries and into the prevention of accidents which may cause such conditions
2. Disseminating the useful results of such research and to help train health workers in appropriate treatments throughout the world.
3. Informing people about the availability of such treatments.
4. Raising awareness of burns injuries as a public health issue throughout the world.

Vision

A world where the suffering, death and disability caused by global burn injuries have drastically decreased and every burns patient has access to the highest standards of burn care.

Strategic Aims

Training and Education

Create and deliver a comprehensive training and education programme for professional burn care teams, carers and the general public, which will radically transform burn injury prevention, improve standards of care and patient outcomes.

Network Development

Build an international, multi-disciplinary network of highly motivated and expert medical and allied health staff volunteers to deliver high quality standards, research, training and education.

Research and Awareness

Develop a strong evidence base of research, data and literature on global burns injuries and existing burns care, in order to raise awareness of burns as a global health crisis at the local, national and international level.

Improving Burn Care Standards and Service Delivery

Set and implement the highest standards of burn care in low resource environments.

Organisational Growth and Development

Grow Interburns into a self-sustaining non-profit organisation with the resources, strategy and operational capacity to transform global burns care.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Overview

This year the focus was two-fold: to build Interburns into a more structured and sustainable organisation for growth; and to deliver quality programmes, many of which had been delayed by the global pandemic. Progress was made on both fronts. More clearly-defined roles and responsibilities, revised policies and procedures, and a stronger sense of collaborative teamwork all laid the foundation for Interburns as it grows; in parallel, a range of initiatives in Africa, Asia, the Middle East and Europe were successfully delivered. The board approved an 'Organisational Strategy 2023-2028' in April 2023.

The Asia Regional Hub in Nepal took greater shape with the appointment of a South East Asia Regional Surgical Lead and a plan to increase the pool of trainers nationally with an initial pilot in one province for subsequent roll out. *Essential Burn Care (EBC)* was delivered in Bhopal, India by a joint Indian and Nepali team.

Faculty from Ghana, Malawi and Nigeria joined Interburns surgical, nursing and rehabilitation leads for the first *Faculty Development Workshop* in France. The workshop resulted in the development of clearer systems to support the delivery of training in *Advanced Burn Care (ABC)*.

These systems were put to use ahead of *ABC (Nursing)* Tanzania which was led for the first time by a previous participant of Interburns training from a low resource setting, Malawi. She was supported by faculty from France, Tanzania, Ghana, India, Sweden and Wales. 32 nurses working in burns attended, from Tanzania, Sierra Leone, South Sudan, Botswana, Lebanon, and Switzerland.

Interburns led a consortium of the European Burns Association, the Norwegian Directorate of Health, Training in Aid and Johanniter, to successfully deliver three EU Burn Assessment Team (BAT) courses. 15 teams from Scandinavia, Denmark, Norway, Italy, the Czech Republic, Romania, Turkey, Sweden, Portugal, Estonia, France, Belgium (2), Spain and Germany were trained.

Two significant pieces of work in the Occupied Palestinian Territories (OPT) were completed. A lengthy review of burn protocols in use in Gaza and the West Bank was led by Interburns Surgical Lead in collaboration with working groups from each side. In a rare example of collaboration, 14 updated burn protocols and 4 newly developed guidelines were fully endorsed by both Ministries of Health.

Building on work initiated in 2019 by the Centre for Global Burn Injury Policy and Research (CGBIPR), two workshops on *Psychosocial Rehabilitation for Burn Patients* were held in Gaza and the West Bank, training 68 surgeons, nurses, therapists and nutritionists from each of the four hospitals. The training was enhanced by expert local faculty who facilitated open discussion in Arabic around sensitive subject matter.

Interburns online platform continues to attract volunteers and partners, and disseminate resources. The number of registered users increased by 56% during this period, from 98 countries, almost double the number in the previous year. A new website developed to support EU burn assessment team training enabled participants to access key documents and expert lectures ahead of the course, leaving more time for the immersive simulation and workshops.

The delivery of high quality programmes and increased visibility at national and international conferences have consolidated Interburns reputation as the leading provider of training in burns focussing on low resource settings. Sustained support and funding for key initiatives, in particular from the Choithram International Foundation and Wales for Africa, along with many other partners, lays a strong basis for future growth.

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1. Choithram International Foundation Project 2021-2023

The project, *Building Capacity to Support Burn Care in LMICs*, focusses on supporting Interburns as an organisation so that it can grow and disseminate the 'comprehensive integrated approach' to quality improvement in burn care in low resource settings. The project has one core area, supported by two pillars. Key achievements during this period are outlined below.

i. Support Core Functions and Deliver Growth

The CEO, who joined Interburns in early 2022 continued to build the charity into a more structured and resilient organisation. Policies and procedures were reviewed and updated, and an assessment of current contracts and potential staffing needs was carried out.

The retention of key staff and consultants in specialist areas ensured the delivery of already-funded programmes that had largely been on hold during the pandemic, and laid the groundwork for team expansion and the further development of programmes and partnerships. A consultant with a background in public health joined the team in an advisory role to support the development of a five year organisational strategy (2023-2028); this was approved by the Board in April 2023. He will continue to support the South East Asia Regional Hub as it develops.

The introduction of Microsoft Office software presented a more collaborative system of working together as a remote team. The ability to store and share Interburns substantial collection of resources and documents across multiple locations enhanced the spread of knowledge about activities and preserved learning. This is particularly important as the organisation grows and new members join the team.

Three trustees with significant experience in burns internationally joined the Board. The addition of Dr Ramana Rajkarnikar, Professor Folke Sjöberg and Dr Dilshad Jaff further strengthens Interburns standing as the only iNGO focussing solely on improving the quality of burn care in low resource settings in the global health arena.

The Board would like to extend its thanks to departing trustees Dr Sian Falder and Dr Jeremy Holland for their expertise in helping to administer the charity; they have both made an outstanding contribution to the organisation over many years. Sian continues in her role as Interburns' Surgical Lead.

ii. Pillar One: Develop Regional Hubs

Regional Hub Asia

This year focussed on defining the pathway for the development of Interburns first regional hub in Asia. Several elements were initiated, including putting in place a more clearly-defined leadership structure.

A member of Interburns surgical faculty from Nepal joined the team as South East Asia Regional Surgical Lead. She brings a wealth of experience to the role having participated in *Advanced Burn Care (Surgery)*, led *Essential* and *Basic Burn Care (EBC)* training in Nepal, and led *Basic Burn Care (BBC)* ToT in Tanzania. She is supported by the Regional Operations Manager.

A senior management team visited Nepal in November to support the development of a comprehensive plan. The team visited Interburns Training Centres (ITCs) at Sushma Koirala Memorial Hospital (SKMH) and Kirtipur Hospital and held meetings with UN and governmental and non-governmental organisations involved in burn care and prevention. Following an assessment of current needs and services, the team agreed that a series of BBC, EBC and Training of Trainer (ToT) workshops were necessary to increase human resource capacity and increase the number of faculty before developing a wider regional training plan.

The Ministry of Health and Population (MoHP) agreed to plan, secure funding for, and implement, a comprehensive burn care and prevention programme in one province with subsequent roll-out across the country. The MoHP offered to co-host a workshop with Interburns, SKMH and the local office of WHO, to raise awareness of the public health burden of burn injuries and confirm the roles and responsibilities of each stakeholder. The MoHP has indicated that it would like to play a lead role, starting with the definition of national burn protocols including training.

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Essential Burn Care, Madhya Pradesh, India

Selected team members visited Interburns Training Centre (ITC) at Choithram Memorial Hospital, Indore, India for further discussions around capacity building for regional impact. This was followed by delivery of EBC to 45 participants from Gandhi Medical College, Bhopal, Madhya Pradesh by joint faculty from India and Nepal. The training was very well received.

Fellowships

During this reporting period, the fellowship programme was strengthened with a review of systems and improved portfolios for each speciality - nursing, rehabilitation, surgery and nutrition. Two fellows, a nurse and a physiotherapist, from Rafedia Hospital, West Bank, Palestine, attended ITC, Nepal in November.

Burn Service Assessments

The following hospitals held annual focus group discussions to highlight gaps and strengths in their service using Interburns Delivery Assessment Tool (DAT):

- Choithram Hospital and Research Centre, Indore, India
- Sushma Koirala Memorial Hospital, Kathmandu, Nepal
- Kanti Children's Hospital, Kathmandu, Nepal
- Kirtipur Hospital, Kathmandu, Nepal
- National Hospital, Colombo, Sri Lanka
- CWM Hospital, Suva, Fiji
- Shifa Hospital, Gaza, OPT
- Kibogora Hospital, Kirambo, Rwanda

Regional hub Africa

With the main focus on initially establishing the Asia Regional Hub, in Africa this period consisted of strengthening partnerships with individuals and organisations and continuing to develop relationships with potential future funders. Work included:

- Building local capacity for planning and running *ABC (Nursing) Tanzania* (see details below).
- Planning the first *ABC(Rehab)* in the region, to be held in Ghana in 2023.
- Identification of future faculty and mentoring support for new faculty.
- Building contacts, for instance in Sierra Leone, and establish new ones (Uganda).
- Facilitating a short term placement for a rehabilitation specialist from Nigeria to a leading burn unit in the UK. She will start her Interburns journey at *ABC (Rehab) 2023*.

iii Pillar Two: Leadership for Advanced Burn Care (ABC)

Faculty Development workshop

Key issues block the ability of Interburns to plan and disseminate specialist *Advanced Burn Care (ABC)* modules in nursing, surgery and rehabilitation on a regular basis in different regions of the world. These include: a limited pool of course leads in specialist areas who understand the context in low resource settings; weak institutional memory which can threaten quality and standards during a period of growth; and the lack of a systematic process for bringing new faculty on board while ensuring Interburns unique approach is upheld.

To overcome these issues, Interburns held its first Faculty Development Workshop in Jarsy, France in September 2022. The workshop, which was attended by Interburns leads and rehabilitation, nursing and surgical faculty from Ghana, Malawi and Nigeria, forms a key part of the strategy for organisational growth and dissemination.

Alongside gaining a deeper understanding of course materials and resources, the group discussed operational and logistical issues to consider in the months leading up to delivery, as well as the importance of communications and fundraising. A timeline and checklist was improved and further developed; this was used by the new course lead and local team ahead of *ABC (Nursing) Tanzania*.

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Advanced Burn Care (ABC) Nursing, Tanzania

The focus on developing leadership for Advanced Burn Care was brought into sharp relief in early 2023 when a previous participant of Interburns training from a low resource setting, was chosen to lead ABC (Nursing) Tanzania held at Muhimbili Hospital, Dar es Salaam. This built on the Essential Burn Care (EBC) and Basic Burn Care (BBC) training delivered at Bugando Hospital, Mwanza in 2022 and included new members of faculty identified during that training.

ABC (Nursing) has previously been held in Bangladesh (2016), Ghana (2017), Nepal (2018) and Ethiopia (2019). Developed specifically for nurses working with burn patients in low resource settings, it is highly practical and focusses on turning knowledge into action through case studies and hands-on practical sessions with patients in collaboration with a local hospital. To enrich the training, Interburns Nursing Lead mentored selected nurses throughout 2022 to run their own quality improvement (QI) projects, which were presented to participants to encourage wider implementation.

32 participants attended, 25 from central, regional and district hospitals in Tanzania and 7 from other countries: Sierra Leone (2); South Sudan (2) in partnership with Médecins Sans Frontières (MSF); Botswana (1); Lebanon (1); and Switzerland (1) from the International Committee of the Red Cross (ICRC).

Having begun her journey with Interburns in 2015, the Course Lead from Malawi progressed as follows:

2015	<i>Essential Burn Care (EBC) - Participant</i>
2017	<i>ABC (Nursing) Ghana - Participant</i>
2019	<i>Nutrition Fellowship ITC, India</i>
2019/20	<i>Implementation Science for Nurses: A Quality Improvement Project - Participant</i>
2019	<i>Essential Burn Care Trainer of Trainers (ToT) - Participant</i>
2019/22	<i>ABC (Nursing) Ethiopia and EBC Mwanza, Tanzania - Faculty</i>
2023	<i>ABC (Nursing) Tanzania – Course Lead</i>

She was supported by Interburns Nurse Lead (France) and volunteer faculty from Tanzania (4), Ghana (2), India (1), Sweden (1) and Wales (2) including nurses, physiotherapists, dieticians and a surgeon. The experience was particularly valuable for Interburns Rehabilitation Lead from Ghana as she will lead *ABC (Rehab) Ghana* in late 2023.

Representatives from the Directorate of Nursing and Midwifery, Ministry of Health, emphasized the need to improve the quality of burn care through training. They welcomed Interburns' approach of turning knowledge into action and measuring impact through practical projects.

Remote support of QI projects continues, and therapists from Tanzania have been selected to take part in *ABC (Rehab) Ghana*.

2. EU Burn Assessment Team (BAT) Training

Rapid response to burn mass casualty disasters is critical; burn care is time-, manpower- and resource-intensive; and expertise to care for victims of burns is limited to a few specialist centres with relatively small capacity. A key element within the *European Response Plan to Burn Mass Casualty Disasters* (2022) is the rapid deployment of burn assessment teams (BAT) to support national authorities with secondary patient assessment and triage and help to determine the required level of eventual care for patients.

In 2020, Interburns developed and led the first pilot BAT training course in consortium with the European Burns Association (EBA), the Norwegian Directorate of Health and Training in Aid. In 2021, Interburns succeeded in winning the contract, with the same partners joined by Johanniter, to design, plan and deliver 3 further courses over a 2-year period.

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Much delayed by the pandemic, the courses were held in the Netherlands in October and December 2022, and March 2023. Recommendations from the pilot course were implemented and significant improvements were made across all aspects of course development and delivery. These included the creation of a dedicated online platform for expert lectures and essential reading, and more focussed workshops such as around the Union Civil Protection Mechanism (UCPM).

A highlight of the training was the delivery of a full day immersive simulation of a mass casualty burn disaster. Teams were tasked with navigating their way between two emergency units, a tented hospital in the grounds of the venue, and the mass casualty wing of a hospital in Utrecht, to assess patients and determine their recommendations for triage. The training was brought to life by the use of mannequins as burn victims, cared for by role player nurses, surgeons and hospital directors.

In a significant step forward, a patient evaluation tool originally designed as a paper version by the EBA, was developed into a digital application. This was used by teams throughout the day and referred to when discussing individual cases with 'national authorities' at the end of the day.

15 BAT teams, from Scandinavia, Denmark, Norway, Italy, the Czech Republic, Romania, Turkey, Sweden, Portugal, Estonia, France, Belgium (2), Spain and Germany were trained. Feedback was extremely positive. 100% said the course content was 'excellent' (75.5%) or 'very good' (24.5%); 85% of participants said their course 'fully met objectives'. The credibility and success of the training was attributed largely to the excellent faculty and role player team from many countries.

3. Supporting Burn Services in the Occupied Palestinian Territories (OPT)

Interburns has worked to improve the quality of burn services in the West Bank and Gaza, in cooperation with Medical Aid for Palestinians (MAP), since 2015. Two significant pieces of work were concluded this year.

i. Updating National Burn Protocols

Although politically and geographically divided, burn services at the four major hospitals in the OPT share daily working protocols. In 2020, Interburns was contracted to review and recommend revisions to the existing set of burn protocols which date back to 2012.

In collaboration with healthcare staff and officials, the review process, led by Interburns Surgical Lead, aimed to bring the protocols up to date through recommending updates or changes in practice in burn care, and ensuring consistency with relevant guidelines, such as those of the International Society for Burn Injuries (ISBI) and Médecins Sans Frontières (MSF).

The local offices of MAP coordinated the work by facilitating the creation of working groups of clinicians and Ministry of Health staff in Gaza and the West Bank to review existing protocols against recommendations, revise and improve where necessary, and share for further comments before agreement.

The project is a rare example of remote cooperation between multiple individuals as well as opposing political sides. It represents the first time that the two Ministries of Health have been able to come together and agree over a joint project.

A final list of 14 protocols and 4 newly developed supporting guidelines was endorsed by each Ministry of Health in late 2022 and early 2023; they are in the process of dissemination. Our sincere thanks especially to MAP and the clinicians involved in this impressive piece of work.

ii. Psychosocial Rehabilitation for Burn Patients

Since 2015, staff in burn units in Gaza and the West Bank have run regular focus group discussions using Interburns Delivery Assessment Tool (DAT). The need for training in psychosocial support to improve the management of burn patients has been consistently exposed and was further underlined by a *Psychosocial Needs Assessment* carried out by the Centre for Global Burn Injury Policy and Research (CGBIPR) in 2019.

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As part of the National Institute of Health Research (NIHR) programme with the CGBIPR in 2020, training materials developed by Changing Faces, UK, were adapted and tailored to the local context in the OPT in collaboration with international staff on the ground.

Two separate two-day workshops were held in the West Bank and Gaza in July 2022 led by volunteer faculty identified through the British Burn Association's Psychosocial Special Interest Group (SIG). Supported by local Arabic-speaking faculty recommended by the Palestinian Counselling Centre, West Bank, and the Ministry of Health (MoH), Gaza, the team worked closely together using translated materials and often delivering content simultaneously in both languages. This greatly enhanced engagement and led to lively discussions around very sensitive subjects.

68 participants attended, including doctors, nurses, surgeons, physiotherapists, social workers and nutritionists, 18 from Rafidia and Alia Hospitals in Nablus and Hebron, and 50 from Al Shifa and Nasser Hospitals in Gaza. Feedback was excellent and great improvement was shown in pre- and post test scores regarding knowledge acquisition. Participants requested more training of this kind.

4. Digital and Online Resources

Essential Burn Care (live online course): In 2020 Interburns was contracted to deliver EBC face-to-face to consultants rostered for deployment by the humanitarian organisation, UK Med. Due to the pandemic, the course was reconfigured to be delivered as a live online course; two were delivered in this way in 2021.

A third and final course was delivered in May 2022, led by Interburns Surgical Lead and faculty from France, Ghana, India, Malawi, Nigeria, South Africa and the UK. Background reading was mandatory ahead of the course, which supported participants in engaging more fully in group discussions. Participant feedback and knowledge acquisition scored highly; the sense of team work and enthusiasm from faculty members was evident.

Website engagement: www.interburns.org continues to disseminate the work of Interburns widely and attract volunteers and potential partners. Since its launch in October 2020, 942 users have signed up to the *Resources* section which holds free courses, including *Essential Burn Care* and 3 modules of *Advanced Burn Care (Nursing)* as well as relevant publications.

The number of users has increased by 56% in the past year, representing 98 countries, almost twice the number in 2022. The main visitors are from: UK, Palestine, Nigeria, Ethiopia, India, Pakistan, Rwanda, Brazil, Ghana, Nepal, Fiji and Tanzania, with others from countries including Malawi, UAE, Bhutan, Mexico, Egypt, Yemen, Uganda, Sierra Leone and South Africa.

Examples of the concrete impact the website and resources has on Interburns work include:

- The burn team at Sheikh Shakhbout Medical City, Abu Dhabi, United Arab Emirates regularly work through *Essential Burn Care* online; as a result of this link, they have requested to host and fund *Advanced Burn Care* courses for the region.
- Website enquiries have resulted in a 3 week placement for a Nigerian physiotherapist at a leading UK hospital, and a new link in Uganda working on community burn prevention.

EU Burn Assessment Team (BAT): A website at www.eubat.org was created to support Burn Assessment Team training. This resource formed a core part of the training and is an important hub of information about the European Response Plan and the role of BATs. Online access in the months leading up to each course enabled teams to view expert videos on specialist subjects and key documents. This left more time for workshops, simulation, and discussion.

The digital Delivery Assessment Tool (DAT) is at www.dat4burns.org. It can be accessed by any burn unit wanting to run a self assessment of their service as part of ongoing quality improvement.

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5. Partnership Development and Presentations

During this period, Interburns was represented at the following events.

- 8th - 10th of June 22. Société Française de Brûlologie Conference in Nancy; a bilingual presentation of Interburns programmes and fundraising activities by Nurse Lead and CEO; 5 days networking with French speaking burn specialists and MSF Paris.
- September 2022. EBA Conference, Torino Italy. Interburns Nurse Lead is invited to join Professionals Allied to Medicine (PAM) committee, at EBA; Tom Potokar presents at a plenary session on international organisations and burn care.
- December 2022 Surgical Training days, MSF Paris. Discussion on sending MSF staff to Interburns trainings.

We would like to thank the following for their ongoing partnership and financial support. In particular:

- **The Choithram International Foundation.** Along with broader organisational support, the Foundation generously funded individual initiatives including the Faculty Development Workshop and attendance at networking events in India.
- **The Welsh Government's Wales and Africa Grant Scheme** continues to support major training programmes such as *Advanced Burn Care (ABC)*.

Also:

- The European Commission, DG ECHO
- Medical Aid for Palestinians (MAP)
- Weill Cornell Medicine (Surgery), USA
- The Souter Trust
- The Pat Newman Memorial Trust
- The International Committee of the Red Cross (ICRC)
- The Hermitage Trust
- UKMed

During this period, Interburns built and consolidated partnerships with:

- Interplast (Australia and New Zealand)
- International Committee of the Red Cross (ICRC)
- World Health Organisation (WHO)
- Médecins Sans Frontières (MSF)
- International Society of Burn Injuries (ISBI)
- The European Burns Association (EBA)
- Johanniter Unfall Hilfe
- Training in Aid
- Norwegian Directorate of Health
- Sheikh Shakhboub Medical City, Abu Dhabi
- UMC Utrecht

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Financial review

The charity made a deficit for the year ended 31st March 2023 of £39,764 (2022: £5,877 deficit) consisting of an unrestricted deficit of £42,600 (2022: £21,726 deficit) and a restricted surplus of £2,836 (2022: £15,849 surplus).

At the 31 March 2023 the charity had £83,426 (2022: £128,652) held in unrestricted funds and restricted reserves of £141,074 (2022: £135,612). Free reserves (unrestricted reserves less fixed assets contained in designated funds) totalled £78,971 (2022: £126,073).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Funding is primarily generated by way of grants and was also raised from a range of other sources including individual donors.

Under the Memorandum and Articles of Association, the Charity has the power to invest according to the recommendations of a financial expert. It is not deemed appropriate to make investments at the current stage of organisational development, as any additional funds will be required to achieve the organisation's objectives.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Interburns maintains an organisational risk register, which is regularly updated to reflect any changes in its operating environment, funding streams or other strategic risks.

Currently, the 5 most prominent key long-term risks faced by the organisation have been identified as:

- Loss of key funding streams vital to overall financial viability
- Closure or severe impediment to the operations of a key UK or overseas partner involved in programme delivery
- Over-reliance on or loss of long-term staff, without effective transition and handover
- Reductions in volunteer commitment and a decrease in the pro bono expertise available to Interburns in the main realms of programme delivery
- Lack of profile relative to the charity's overall achievements and unique contributions in the field of global burn injury.

The board recognises the need for a comprehensive approach to managing and mitigating these multi-faceted risks, and has identified a number of core strategies in addressing them:

- Taking steps to diversify overall income and continually seek new sources and types of funding, both within and outside the UK
- Development of strong partnerships, working with all key UK and overseas partners, underpinned by clear contractual obligations and excellent communication
- Effective succession planning for key staff and effective utilisation of part-time staff and consultants with working knowledge of the charity
- Taking additional steps to show appreciation for our volunteer network and key training faculty, through regular communication and face to face meetings, including consultation workshops to give volunteers a sense of ownership and voice in steering the future of the charity
- Building links with a range of other actors and agencies in the burns, injury and trauma care fields via an intra-sectoral approach that includes partners from academia, journalism and media, research, patients, and NGO sectors.

The board recognises that the funding and operating environment continues to be a challenging one for small charities working in international development.

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Plans for future period

The focus will remain on delivering programmes that support the improved quality of burn prevention and care in low resource settings. We will maintain links with our key partners forged through the delivery of previous programmes and continue to build links with new partners for dissemination and joint project delivery.

Interburns will continue to look for new opportunities to diversify funding, international partnerships and programme streams to address the major global public health challenge of burns.

Strategic Aim 1: TRAINING AND EDUCATION

- Support to, and promotion of, the fellowship programme at the Interburns Training Centres (ITC) in Indore, India, and in Kirtipur and SKMH in Nepal.
- Deliver Training of Trainers (ToT) in Essential Burn Care (EBC) and Basic Burn Care (BBC) in Asia, Africa and the Middle East.
- Support and promote community burn prevention programmes.
- Deliver Advanced Burn Care (ABC) Surgery, Nursing and Rehabilitation in Asia and Africa.
- Develop faculty to lead and deliver future courses.
- Work in partnership with the EU, WHO and other actors to develop and deliver training programmes for mass burn casualty scenarios and emergency preparedness.
- Further develop online resources and digital learning tools to support training courses and as an online resource for burn care professionals. Disseminate resources and tools for wide access.

Strategic Aim 2: NETWORK DEVELOPMENT

- Grow the Interburns network of staff, in-country partners, and international team of medical volunteers.
- Engage in research with key partners in global burn care at local, national and international levels.

Strategic Aim 3: RESEARCH AND AWARENESS

- Seek opportunities to participate in relevant research projects from robust funding agencies, such as National Institute of Health Research.
- Disseminate research including on epidemiology and aetiology of burn injuries, community burn prevention, health economics, and existing legislation relevant to burns.
- Support the development of research capacity in LMICs in collaboration with partners.

Strategic Aim 4: IMPROVING BURN CARE STANDARDS AND SERVICE DELIVERY

- Disseminate the Operational Standards for Burn Care Services in LMICs.
- Advocate for, and encourage, a comprehensive integrated approach towards improving standards of burn care globally.
- Disseminate and support burn units in using the digital Delivery Assessment Tool (DAT) for annual self-assessment against Standards.

Strategic Aim 5: ORGANISATIONAL GROWTH AND DEVELOPMENT

- Build the organisational capacity of Interburns.
- The Board recognises the importance of new members that allow the Charity to diversify its membership in terms of skill set and ensure greater representation of LMIC countries. To this end the Board proposes a campaign to recruit new members over the next 12 months.
- Ensure sound managerial and clinical leadership as Interburns continues to grow.
- Continue to review the organisational strategy on an annual basis. Interburns' mission and vision will remain essentially the same.

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Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated on 29 June 2009 and registered as a charity with the Charity Commission on 14 January 2008. Each board members an amount not exceeding £1 in the event of the charity winding up.

Trustees

The Directors of the Company are also charity trustees for the purposes of charity law. Under the company's Articles the Trustee Directors are known as members of the Board. Interburns' Board has a maximum membership of ten who are appointed by the company in general meeting. They serve for a maximum period of five years, which may be extended by a further two terms of five years. The Board may co-opt not more than 7 individuals.

The Director trustees consider that the key management personnel, who are responsible for the directing, controlling running and operating of Interburns on a day to day basis comprises the Board of trustees and the senior management team. A delegation of authority policy is in place. Trustees gave their time freely during the year under review, receiving no remuneration for their services.

The board regularly considers where further trustees may be required in terms of the skills the board may feel is lacking. Candidate trustees are provided with the job description and a wealth of background information on Interburns.

The Board bases pay and remuneration of staff, both in setting salaries and for salary rises, by consulting a range of sources. These include the Office of National Statistics (ONS) and UK Universities UCEA information, as well as information on the charity sector via the annual Harris Hill salary survey and Guardian reviews:

<https://www.ons.gov.uk/economy/nationalaccounts/articles/dashboardunderstandingtheukeconomy/2017-02-22>
<http://www.ucea.org/>,
<https://www.harrishill.co.uk/blog/2018/07/harris-hill-2018-salary-survey>
<https://jobs.theguardian.com/article/charity-sector-salary-guide/>

New trustees are provided with information from the Charity Commission website on their duties and responsibilities, namely the Commission's 'Essential Trustee' guidance (CC3)

<https://charitycommission.blog.gov.uk/2017/07/13/the-new-charity-governance-code-essential-reading-for-all-trustees/>

They also sign a disqualification declaration and make an entry in the organisation's Conflict of Interest Register. They are also provided with information on Interburns including annual reports, annual accounts, funder reports etc. They are introduced to the board and staff at their first meeting, and to key staff, volunteers and partners as soon as possible thereafter.

INTERBURNS LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Reference and administrative details

Charity name: Interburns Limited

Working name: Interburns

Company number: 06297639

Charity number: 1122299

Registered office: 252 Cowbridge Road East
Cardiff
Wales
CF5 1GZ

Trustees: Mr T Potokar
Professor P Price (Chair)
Dr J Holland (resigned 30th June 2022)
Dr L Jones (resigned 2nd December 2022)
Dr R Nnabuko
Ms H Harris
Dr Bror Folke Sjoberg (appointed 31st March 2023)
Dr Ramana Rajkarnikar (appointed 31st March 2023)
Dalshadd Jaff (appointed 2nd December 2022)

Key management personnel: Tina Bajec - Chief Executive Officer
Andrew Roberts - Operations Manager

Auditors: Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Bankers: NatWest
14/16A Oxford Street
Swansea
SA1 3AG

Patricia Price

Professor P Price - Trustee 12/09/2023

Dated:

INTERBURNS LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Interburns Limited for the purpose 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 year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INTERBURNS LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INTERBURNS LIMITED

Opinion

We have audited the financial statements of Interburns Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INTERBURNS LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INTERBURNS LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INTERBURNS LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERBURNS LIMITED

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Azets Audit Services

23-11-2023
.....

**Chartered Accountants
Statutory Auditor**

Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INTERBURNS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	50,444	-	50,444	1,536	-	1,536
Charitable activities	4	2,653	428,390	431,043	-	266,623	266,623
Investments	5	240	-	240	12	-	12
Total income		53,337	428,390	481,727	1,548	266,623	268,171
Expenditure on:							
Charitable activities	6	98,563	422,928	521,491	23,274	247,607	270,881
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		(45,226)	5,462	(39,764)	(21,726)	19,016	(2,710)
Other recognised gains and losses							
Other gains or losses	10	-	-	-	-	(3,167)	(3,167)
Net movement in funds		(45,226)	5,462	(39,764)	(21,726)	15,849	(5,877)
Fund balances at 1 April 2022		128,652	135,612	264,264	150,378	119,763	270,141
Fund balances at 31 March 2023		83,426	141,074	224,500	128,652	135,612	264,264

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INTERBURNS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		4,455		2,579
Current assets					
Debtors	12	140,492		25,508	
Cash at bank and in hand		112,160		247,184	
		<u>252,652</u>		<u>272,692</u>	
Creditors: amounts falling due within one year	13	<u>(32,607)</u>		<u>(11,007)</u>	
Net current assets			220,045		261,685
Total assets less current liabilities			<u>224,500</u>		<u>264,264</u>
Income funds					
Restricted funds	15		141,074		135,612
<u>Unrestricted funds</u>					
Designated funds	16	4,455		2,579	
General unrestricted funds		<u>78,971</u>		<u>126,073</u>	
			83,426		128,652
			<u>224,500</u>		<u>264,264</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the Trustees on 12/09/2023

Patricia Price

Professor P Price
Trustee

Company Registration No. 06297639

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Interburns Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 252 Cowbridge Road East, Cardiff CF5 1GZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 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 operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Unrestricted grants are recognised when received.

Training income is recognised in the period in which the service is provided with any amounts received in advance being deferred.

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Bank interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

As a registered charity, Interburns Limited is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Donations and gifts	50,444	1,536

4 Charitable activities

	2023 £	2022 £
Training programme	2,653	-
Grants	428,390	266,623
	431,043	266,623
Analysis by fund		
Unrestricted funds	2,653	-
Restricted funds	428,390	266,623
	431,043	266,623

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	240	12

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	92,674	49,511
Subscriptions	6,121	6,163
Project accommodation and living expenses	105,188	43,010
Printing	4,454	3,595
Travel and subsistence	113,570	17,707
Consultancy fees	175,378	132,336
Advertising	120	34
Insurance	5,148	5,246
Legal and professional	3,681	2,304
	<u>506,334</u>	<u>259,906</u>
Share of support costs (see note 7)	10,707	7,195
Share of governance costs (see note 7)	4,450	3,780
	<u>521,491</u>	<u>270,881</u>
Analysis by fund		
Unrestricted funds	98,563	23,274
Restricted funds	422,928	247,607
	<u>521,491</u>	<u>270,881</u>

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Depreciation	1,351	-	1,351	1,881	1,881
Postage and stationery	2,555	-	2,555	3,745	3,745
Bank charges	769	-	769	568	568
Computer costs	6,032	-	6,032	1,001	1,001
Audit fees	-	4,450	4,450	-	3,780
	<u>10,707</u>	<u>4,450</u>	<u>15,157</u>	<u>7,195</u>	<u>10,975</u>
Analysed between					
Charitable activities	<u>10,707</u>	<u>4,450</u>	<u>15,157</u>	<u>7,195</u>	<u>10,975</u>

Governance costs includes payments to the auditors of £4,450 for audit fees and £nil for accountancy fees. (2022- £3,180 for audit fees and £600 for accountancy fees).

8 Trustees

The spouse of trustee Tom Potokar received remuneration of £25,275 for their services in relation to consultancy fees (2022: £17,600).

Dr Falder (Dr L Jones) received remuneration totalling £7,990 (2022: £10,683) in relation to consultancy fees. No remuneration was paid for her services as a trustee.

During the year 2 trustees (2022: 3) were reimbursed expenses of £6,143 (2022: £3,855).

During the prior year trustee Tina Bajec resigned as trustee and took up employment as chief executive officer as permitted by the articles of association. Tina received no remuneration for her role as a trustee.

The payments to trustees and their spouses for their services were authorised by the board of trustees.

No amounts were outstanding at the year-end (2022: £nil).

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Staff	2	1
Employment costs	2023 £	2022 £
Wages and salaries	86,231	47,435
Social security costs	4,886	1,075
Other pension costs	1,557	1,001
	92,674	49,511

Key management personnel

The key management personnel of the charity as noted in the trustees' report received benefits totalling £92,674 (2022: £49,511).

There were no employees whose annual remuneration was £60,000 or more during the current or prior year.

10 Other gains or losses

	Restricted funds
	2022 £
Foreign exchange gains	3,167

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	12,656
Additions	3,227
	<hr/>
At 31 March 2023	15,883
	<hr/>
Depreciation and impairment	
At 1 April 2022	10,077
Depreciation charged in the year	1,351
	<hr/>
At 31 March 2023	11,428
	<hr/>
Carrying amount	
At 31 March 2023	4,455
	<hr/>
At 31 March 2022	2,579
	<hr/>

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	132,750	19,150
Prepayments and accrued income	7,742	6,358
	<hr/>	<hr/>
	140,492	25,508
	<hr/>	<hr/>

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		-	3,436
Deferred income	14	15,000	-
Accruals		17,607	7,571
		<hr/>	<hr/>
		32,607	11,007
		<hr/>	<hr/>

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Deferred income

	2023 £	2022 £
Grants	15,000	-

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Balance brought forward	-	-
Income received	15,000	-
Income released	-	-
Balance carried forward	15,000	-

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds		Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	
Cornell	-	37,366	(36,613)	753	6,086	(3,393)	3,446
Medical Aid for Palestinians (MAP)	-	-	-	-	26,531	(22,663)	3,868
NIHR Burn Trauma Project	98,730	-	(76,975)	21,755	-	(2,501)	19,254
HCA	15,013	3,000	(22,602)	(4,589)	20,000	(22,357)	(6,946)
Department for International Development (SCCF)	484	-	(484)	-	-	-	-
EU MCS	-	114,805	(58,746)	56,059	273,343	(259,647)	69,755
Interplast	5,536	4,495	(9,142)	889	-	(1,050)	(161)
Choitram	-	74,597	(25,995)	48,602	97,040	(97,019)	48,623
UK-Med	-	12,360	(12,324)	36	5,390	(5,374)	52
Sierra Leone	-	20,000	(7,893)	12,107	-	(8,924)	3,183
	119,763	266,623	(250,774)	135,612	428,390	(422,928)	141,074

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

(Continued)

Medical Aid for Palestinians - to deliver training and assessment to the two main burn units in the West Bank in Hebron and Nablus, as part of an ongoing partnership with MAP.

NIHR Burn Trauma Project - to provide fellowships for international fellows in burn care at the Interburns Training Centre in Indore, India.

HCA - Funding for the Developing an effective national strategy for burn care and prevention for Ethiopia' project.

Department for International Development (SCCF) - to deliver the initial implementation of a national strategy for burn care and prevention in Ethiopia.

EU MCS - to deliver a three day pilot course to set up EU Burn Assessment Teams (BAT).

Interplast - to fund activities in Nepal.

Choitram - to support improved prevention and treatment outcomes for burns patients, and raise a higher profile for the issue of burns.

UK-Med - Delivering Essential Burn Care (EBC) training

Sierra Leone - to support improved prevention and treatment outcomes for burns patients, specifically in Sierra Leone

Transfers - transfers to and from unrestricted reserves relate to project costs being funded from unrestricted funds and any surplus project funds being transferred to unrestricted reserves.

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Fixed asset fund	3,561	(982)	2,579	1,876	4,455
	<u>3,561</u>	<u>(982)</u>	<u>2,579</u>	<u>1,876</u>	<u>4,455</u>

Fixed asset fund - represents the net book value of the charity's unrestricted fixed assets. Movement relates to depreciation charge and additions in the year.

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

Fund balances at 31 March 2023 are represented

by:

Tangible assets

Current assets/(liabilities)

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
	-	4,455	-	4,455	-	2,579	-	2,579
	78,971	-	141,074	220,045	126,073	-	135,612	261,685
	78,971	4,455	141,074	224,500	126,073	2,579	135,612	264,264

INTERBURNS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	507	3,507

19 Related party transactions

In 2021 the charity registered a non-profit association in Belgium called Interburns Europe. This entity will be used to house its EU funded projects in the future.

There have been no transactions between the charity and Interburns Europe during the current or prior financial year.

There were no other related party transactions to note for the current or prior year.