

INTERBURNS
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

INTERBURNS
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees T Potokar
 Professor P Price, Chair
 Dr R Nnabuko
 Ms H Harris
 Dr B Sjoberg
 Dr R Rajkarnikar
 D Jaff
 H Kjartansson (appointed 13 December 2023)
 M Gowrinath (appointed 12 December 2023)

**Company registered
number** 06297639

**Charity registered
number** 1122299

Registered office 252 Cowbridge Road East
 Cardiff
 Wales
 CF5 1GZ

Chief executive officer Tina Bajec

Operations Manager Andrew Roberts

Accountants MHA
 Chartered Accountants
 MHA House
 Charter Court
 Swansea Enterprise Park
 Swansea
 SA7 9HS

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

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Achievements and Performance

Overview

The project Building Capacity to Support Burn Care in Low Resource Settings, funded by the Choithram International Foundation, ended in September 2023. This two year project met the key objectives to retain core staff and achieve growth, establishing Interburns' South Asia regional hub, developing/refining multidisciplinary Advanced Burn Care (ABC) training courses, and expanding/strengthening Interburns' faculty.

Interburns continued to go through consolidation as an organisation. Staff and consultants were placed on fixed-term contracts and a comprehensive list of policies was adopted. Two new trustees joined the Board helping to expand the range of expertise available, particularly in relation to burn nursing and sources of philanthropic funding.

MoUs were signed with the following international organisations and burn associations during this period: the Choithram International Foundation (a second MoU, consolidating this valuable partnership); the International Society of Burn Injuries (ISBI); the European Burn Association (EBA); Sushma Koirala Memorial Trust, Physicians for Peace, the Global Surgery Foundation; and Global Health Media.

Strong links continued to be developed with non-governmental organizations (NGOs) working in the field, in particular, Humanity and Inclusion (HI), the Malawi Fund, UK Med, Resurge Africa, Operation Smile and Interplast (Asia and Pacific).

These activities, alongside more visible representation by Interburns at conferences and global/regional working groups, supported joint programming initiatives and helped to broaden opportunities for impact, while enlarging the pool of fundraising prospects.

With key building blocks in place, greater emphasis was placed on developing the long-term programme strategy for impact and sustainability.

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PROGRAMME STRATEGY 2023-2027

A new Programme Strategy 2023-2027 was adopted by the Board in April. The Strategy sets out the key organisational objectives aligned with Interburns comprehensive integrated approach to improving the quality of burn care, namely: the development of operational standards and a linked participatory service evaluation tool; the development and delivery of a portfolio of educational and training resources; the development of a global volunteer faculty; research; and advocacy.

A clear Framework for Action, based on the World Health Organization's (WHO) 2008 Plan for Burn Prevention and Care, sets out the priorities that contribute to the achievement of organisational objectives. Overarching principles are:

Information gathering

- Burn needs assessments.
- Clinical audit.
- Impact evaluation studies.
- Research.

Advocacy

- Raise awareness of the impact of burn injuries and potential for prevention.
- Promote action on prevention and care through the fostering of political will and generation of resources.
- Develop and foster international, multisectoral cooperation on burn prevention and care.

Strategy development

- Develop effective and sustainable burn prevention and care policies.
- Develop the legislation, regulations and enforcement systems required to facilitate those policies.
- Convert those policies into strategies and feasible, meaningful operational plans.

Establishing/strengthening burn prevention programmes

- Develop and deliver stronger, more effective burn prevention and community first-aid programmes.

Establishing/strengthening burn care services

- Develop and strengthen acute care services for patients with burn injuries; at all levels of the health system, within non-specialist and specialist facilities.
- Develop and strengthen rehabilitation and recovery/reintegration services for patients with burn injuries.
- Develop and strengthen the national/regional/global response to burn mass casualty incidents.

Capacity building

- Ensuring that sufficient knowledge and skill is embedded in local/national/regional health systems to effectively carry out all of the above.
- Integrating LMICs within a global burn network; to promote research, training opportunities and the dissemination of learning.
- Ongoing quality control and improvement.

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REGIONAL HUBS

South Asia

Nepal

Limited funding and a lengthy period of negotiation with Nepal's Ministry of Health & Population (MoHP) resulted in a quiet year for the planned national burn care and prevention programme, initially targeting Bagmati province. Highlights of the programme during this period are:

- The delivery of two Basic Burn Care (BBC) and one Essential Burn Care (EBC) training courses in late 2023/early 2024, utilising experienced local faculty.
- Reaching agreement with the MoHP's National Health Training Centre (NHTC) to collaborate on a series of BBC and EBC training courses, leading to accreditation by the NHTC and the development of national burn care guidelines by early 2025.
- Generating new funding for the programme, with ongoing fundraising activities to secure the programme into 2025 and beyond.
- Delivery of training in nutrition resulting in a new dietetics department at Sushma Koirala Memorial Hospital (SKMH).
- Spearheading the wider dissemination of Interburns training regionally, initially in Madhya Pradesh, India (see below).

India

A new burn care and prevention programme, funded by the Choithram International Foundation, started in November 2023. Two trainers recruited in Indore, Madhya Pradesh, received training of trainers from a team from Interburns regional hub in Nepal; training materials were translated into Hindi and adapted to the local context, culture and burn aetiology.

The trainers provided training in Community Burn Prevention (CBP) for patients waiting to be discharged from Netralaya Hospital, Indore; 2,317 were trained within the first few months. Trainers attended 41 health camps with the hospital's outreach eye team to introduce the programme and collect local information on the frequency and causes of burns; this information was incorporated into the localised burn care training materials. An MoU with the National Health Mission in Madhya Pradesh is under discussion to enable training at all tiers of the health system in 15 districts over an eighteen month period.

Interburns began collaborating with clinicians from Netralaya Hospital to develop material for eye burns for inclusion into training programmes and research outputs. During this period eye burn material was developed for inclusion into BBC and CBP training, with plans for similar material development for EBC and ABC modules.

A one month fellowship in burns nutrition was carried out by a nutritionist from Ganga Hospital, Coimbatore, India, at the Interburns Training Center (ITC), Choithram Hospital and Research Center, Indore.

A research project to assess the knowledge of local healthcare staff about the management of basic nutrition for burn patients supported the development of a burns nutrition checklist. This is in the process of being developed into a mobile application and disseminated.

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Pakistan

Interburns began work supporting a National Institute for Health Research (NIHR)-funded project in Pakistan. Burns Rehabilitation: A multidisciplinary program for burns management, treatment and prevention in low-income countries is led by the Pakistan Institute of Living and Learning (PILL) and Manchester University. Interburns involvement includes supporting quality improvement through implementation of the Delivery Assessment Tool (DAT) in six units, development of bespoke training for nurse case managers, and offering places for nurses and therapists in ABC(Nursing) and ABC (Rehabilitation).

The DAT has been translated into Urdu and run by units in Peshawar, Quetta and Islamabad. A two-day training for nurse case managers in Psychosocial Rehabilitation for Burn Patients was developed for delivery to 22 nurse case managers in May 2024.

Africa

This period consisted of delivering programmes, strengthening existing or new partnerships, and developing relations with funders with a view to establishing a regional hub in Africa in late 2024.

Tanzania

Having considered a number of factors including population, size, language, geographical position, previous positive experience with programme delivery and governmental support, the Board approved the decision to place Interburns new Regional Hub (Africa) in Tanzania. This builds on successful activities in 2022, namely delivery of BBC and EBC with Training of Trainers and a DAT assessment at Bugando Medical Centre, Mwanza, and ABC(Nursing) held at Muhimbili Hospital, Dar es Salaam in early 2023.

Quality Improvement (QI) in burn care underpins all of Interburns work. The focus on QI was further strengthened during ABC(Nursing) Tanzania with the continuation, post training, of supervised QI projects throughout 2023. Following a period of online support, a team of four nurse mentors from France, Malawi and Ghana visited the country in January 2024 to deliver face to face training, assessment, and presentation of the projects to staff and management. The three supervised projects were:

- Improving hand hygiene in the Burns Unit in Bugando Medical Centre, Mwanza;
- Improving wound assessment in the Paediatric Burn Unit, Muhimbili National Hospital, Dar es Salaam;
- Improving fluid monitoring in the Paediatric Unit, Dodoma Regional Referral Hospital.

Ghana

ABC (Rehabilitation) is one of three specialist modules, alongside Nursing and Surgery, that focus on core members of the burn team. Held only once before, in Bangladesh in 2015, the Interburns Rehabilitation Lead worked with members of faculty from Ghana, France, the UK and India to fully revise the course ahead of delivery in September 2023 at Korle Bu Hospital, Accra, Ghana.

34 participants attended the training from 14 countries: Benin, Ethiopia, Ghana, Ivory Coast, Kenya, Malawi, Nigeria, Rwanda, Sierra Leone, Swaziland, Tanzania, Uganda, UAE and Zambia. A strong focus was placed on the development of new regional faculty; six new potential members of faculty were identified from Ghana, Tanzania, Ethiopia, the UAE and Nigeria.

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Some examples of the impact on participant's working practice within six months post training, include:

- improved delivery of clinical care, with patients benefitting from regular stretching exercises (Rwanda);
- advocating for, and achieving, additional physiotherapists into the burn team and introducing analgesia for physiotherapy (Malawi);
- familiarisation with technical equipment (lasers, sewing machines) to improve services and reduce reliance on external expertise for making pressure garments (Sierra Leone);
- becoming a skilled team member able to train others and work under pressure in the face of a mass casualty incident immediately following the course (Benin).

Senegal

Essential Burn Care (EBC) was delivered in French in collaboration with the ISBI for 68 participants ahead of the Pan Africa Burn Society (PABS) meeting in Dakar. Seven members of faculty delivered the training, from France, Egypt, Senegal and the US. The training highlighted the need for an online version of Les Soins fondamentaux en Brûlologie which was initiated.

Uganda

A concept note for a project in Community Burn Care & Prevention partnering with the Burn Prevention Programme in Kampala was submitted to foundations and the Icelandic government for funding, with responses awaited.

THE MIDDLE EAST

Programme-related grants were negotiated with the Department of Health in the United Arab Emirates (UAE), who wish to develop their role as a regional centre of excellence in burns. ABC(Nursing) was delivered at Sheikh Shakhbout Medical City (SSMC) in December 2023 training 20 nurses from hospitals in the area. Four potential nursing faculty were identified, to be incorporated into Interburns training in future. ABC(Surgery) was planned to be delivered at SSMC in July 2024.

EUROPE (including UK)

Following the successful development and delivery of training for EU Burn Assessment Teams (BAT) in 2022/23, Interburns is the named training provider in a major European Union(EU)-funded project to increase the capacity to respond to mass casualty burn disasters. Interburns will train one Burn Rapid Response Team (BRRT) within the project, rescEU Emergency Management Training (EMT) 2022-2026. Training delivery is expected to commence in early 2025.

In light of the growing recognition of the impact of mass casualty burn disasters and lack of adequate capacity to respond globally, Interburns expanded its partnership with UK Med, the NGO responsible for training and deployment of UK Emergency Medical Teams (EMTs). A concept note to train UK Burn Assessment Teams, was co-developed for submission to the UK government in the autumn of 2024.

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WEBSITE AND DIGITAL RESOURCES

The online learning platform at www.interburns.org/lms has over 1,563 users from 113 countries. The number of users has risen 60% in this period. Countries with 30 users or more in descending order are:

United Arab Emirates
United Kingdom
United States of America
India
Palestine
Nigeria
Ethiopia
Philippines
Ghana
Tanzania, United Republic of
Nepal
Sweden
Pakistan

There are 10-30 registered users from Rwanda, Brazil, South Africa, Fiji, Malawi, Egypt, France, Mexico, Switzerland, Australia, Bhutan and Yemen.

Users are broken down professionally as follows:

627 nurses
154 physiotherapists + 12 occupational therapists
128 plastic surgeons + 91 general surgeons
72 residents
59 anaesthetists

There have been over 900 online course completions; over 2,500 including partial completion.

Online Essential Burn Care (EBC) was revised to be more attractive and interactive on the learning platform. Work started on developing the French version of EBC, Les soins fondamentaux en Brûlologie.

A new online course Quality Improvement in Burn Nursing was added to the platform, making use of materials developed by the Centre for Global Burn Injury, Policy and Research (CGBIPR). There were 181 starts and 50 completions during this time period.

An interactive map showing the type and location of all training delivered by Interburns was developed for the website.

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OTHER

Delivery Assessment Tool Assessments

Several hospitals took part in the process of service assessment using Interburns Delivery Assessment Tool (DAT). Following individual focus group discussion and compilation of a detailed DAT report, recommendations for quality improvement initiatives are drawn up by surgical, nursing and rehabilitation leads and shared with the units. These serve as an ongoing guide and measure of improvement. Interburns follows up with partner centres to assess the implementation of recommendations and progress on the basis of serial DATs over time. During this period the hospitals completing a DAT were:

Korle Bu Hospital, Accra, Ghana
Queen Elizabeth Hospital (QEH), Blantyre, Malawi
National Orthopaedic Hospital, Enugu, Nigeria
Choithram Hospital and Research Centre, Indore, India
National Hospital of Sri Lanka, Colombo, Sri Lanka
Kanti Children's Hospital, Kanti, Nepal
Kyiv Burns Centre, Kyiv, Ukraine
Pakistan Institute of Medical Sciences, Islamabad, Pakistan
Burn and Plastic Surgery Centre, Quetta, Pakistan
Burn and Plastic Surgery Centre, Peshawar, Pakistan

Development of ABC (Reconstruction)

A team of plastic and general surgeons from the US, UK, Kenya, Ethiopia, Nepal and India are developing a new course in Advanced Burn Care (Reconstruction). A survey to inform development of the course was sent to 70 previous participants and faculty of ABC(Surgery) Nepal 2018 and ABC (Surgery) Ethiopia 2020. 34 surgeons from Ethiopia, India, Nepal, Zambia, Uganda, Afghanistan, Bangladesh, Namibia, Occupied Palestine Territories, Ghana, South Africa, and Sudan responded to the survey. 100% saw the need for training in burn reconstruction, 65% wanted the focus to be on basic reconstruction, with some complex cases. Development of the course is ongoing and delivery is anticipated in early 2025.

Collaboration with Global Health Media

Interburns collaborated with a US NGO, Global Health Media (GHM), giving technical advice on the development of a series of short films on the management of burn injuries in the first 24 hours. A film team visited Sushma Koirala Memorial Hospital (SKMH) and Kirtipur Hospital in Nepal to film in November. Interburns has continued to support the editing process with burn-related clinical advice. The films, which will be co-branded, will be hosted on the public domain GHM portal and Interburns website.

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Funding

Funding has been secured from:
The Choithram International Foundation
The Ministry of Health, Abu Dhabi
The Wales for Africa Grant Scheme
Weill Cornell Medicine
The Kentown Wizard Foundation
The Malawi Burns Trust
The Farthing Trust
Islamic Help
The Child May Live

Smaller grants were received from multiple donors, including:
The Lennox Hannay Trust
The JK Foundation
CB and HH Taylor Trust
Gibbs Trust
Carmela and Ronnie Pignatelli Foundation

Conference/Congress Presentations and Publications

Conference/Congress Presentations:

Wound Healing: Challenges in Low Resource Settings. EBA (European Burn Association). Online conference 'Wound Healing with a Multi-disciplinary Approach'.

Burns International Collaboration: *lessons learned from training in burns units in developing countries*. BAPRAS (British Assoc of Plastic, Reconstructive and Aesthetic Surgeons) Annual Congress in Newcastle.

Interburns: *Transforming Burn Care across the World*. Bristol Global Emergency Care Conference, UK.

Burn Rehabilitation Project in the Occupied Palestinian Territories Manchester University conference on low-level psychosocial interventions to manage trauma.

Capacity Building for Burn Nurses at the Global Level. European Burn Association (EBA), French Burn Association Congress, Nantes.

My work journey through Interburns trainings. A Malawi nursing perspective. European Burn Association (EBA), French Burn Association Congress. Nantes.

Publications:

Nutrition Checklist: An Easy Way to Ensure Optimum Nutrition in Burns. Shamin Joby, Pratibha Sharma, Shree Prakash Jaiswal, Shobha Chamania, Rajpal Singh, Sunil Chandiwal, Lucy Kynge. Shamin Joby et al/Burn Care and Prevention (2023) 2: 44-50

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



Date: 24th October 2024

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STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

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 year. 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 its behalf by:



.....
Professor P Price

Date: 24th October 2024

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INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Interburns ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

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.

Signed:



Dated: 24th October 2024

Rachel Doyle ACA FCCA DChA

MHA
Chartered Accountants
MHA House
Charter Court
Swansea Enterprise Park
Swansea

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	75,981	-	75,981	50,444
Charitable activities	4	-	241,463	241,463	431,043
Investments	5	317	-	317	240
Total income		76,298	241,463	317,761	481,727
Expenditure on:					
Charitable activities	6	157,414	326,458	483,872	521,491
Total expenditure		157,414	326,458	483,872	521,491
Net movement in funds		(81,116)	(84,995)	(166,111)	(39,764)
Reconciliation of funds:					
Total funds brought forward		83,426	141,074	224,500	264,264
Net movement in funds		(81,116)	(84,995)	(166,111)	(39,764)
Total funds carried forward		2,310	56,079	58,389	224,500

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

The notes on pages 15 to 30 form part of these financial statements.

All income and expenditure has arisen from continuing activity.

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

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REGISTERED NUMBER: 06297639

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	3,036	4,455
		<u>3,036</u>	<u>4,455</u>
Current assets			
Debtors	12	108,825	140,492
Cash at bank and in hand		63,235	112,160
		<u>172,060</u>	<u>252,652</u>
Creditors: amounts falling due within one year	13	(116,707)	(32,607)
Net current assets		<u>55,353</u>	<u>220,045</u>
Total assets less current liabilities		<u>58,389</u>	<u>224,500</u>
Total net assets		<u><u>58,389</u></u>	<u><u>224,500</u></u>
Charity funds			
Restricted funds	14	56,079	141,074
Unrestricted funds			
Designated funds	14	3,036	4,455
General funds	14	(726)	78,971
		<u>2,310</u>	<u>83,426</u>
Total funds		<u><u>58,389</u></u>	<u><u>224,500</u></u>

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REGISTERED NUMBER: 06297639

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

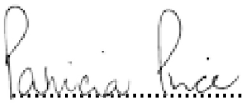
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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:


.....
Professor P Price

Date: 24th October 2024

The notes on pages 15 to 30 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

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

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.

Interburns 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.

The functional currency is sterling and amounts are rounded to the nearest pound (£).

2.2 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.

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.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

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 donations.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Expenditure

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

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 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	33%
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)**2.8 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.

2.9 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.

2.10 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 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.

2.12 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.13 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.

2.14 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.

2.15 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.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	60,981	60,981
Grants	15,000	15,000
	<hr/> 75,981 <hr/>	<hr/> 75,981 <hr/>

INTERBURNS
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	50,444	50,444

4. Income from charitable activities

	Restricted funds 2024 £	Total funds 2024 £
Income from charitable activities	241,463	241,463

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from charitable activities	2,653	428,390	431,043

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Interest receivable	317	317
	<u> </u>	<u> </u>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Interest receivable	240	240
	<u> </u>	<u> </u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Direct costs	157,414	326,458	483,872
	<u> </u>	<u> </u>	<u> </u>

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct costs	98,563	422,928	521,491
	<u> </u>	<u> </u>	<u> </u>

INTERBURNS**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs	477,481	6,391	483,872

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Direct costs	515,690	5,801	521,491

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Staff costs	96,294	96,294
Office costs	25,876	25,876
Programme Expenditure	304,001	304,001
Consultancy	48,738	48,738
Legal and Professional	4,671	4,671
Profit/Loss on disposal	(2,099)	(2,099)
	477,481	477,481

INTERBURNS**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities (continued)**Analysis of direct costs (continued)**

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	92,674	92,674
Office costs	25,199	25,199
Programme Expenditure	218,758	218,758
Consultancy	175,378	175,378
Legal and Professional	3,681	3,681
	<u>515,690</u>	<u>515,690</u>

Analysis of support costs

	Activities 2024 £	Total funds 2024 £
Depreciation	2,541	2,541
Governance costs	3,850	3,850
	<u>6,391</u>	<u>6,391</u>

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Depreciation	1,351	1,351
Governance costs	4,450	4,450
	<u>5,801</u>	<u>5,801</u>

INTERBURNS**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,850	-
Fees payable to the Charity's independent examiner in respect of:		
Audit fee	-	4,450
	<u> </u>	<u> </u>

9. Staff costs

	2024	2023
	£	£
Wages and salaries	149,983	86,231
Social security costs	15,876	4,102
Other pension costs	4,463	2,213
	170,322	92,546
	<u> </u>	<u> </u>

Wages are split between staff costs and programme expenditure.

The total staff costs and employee benefits are shown above for 2024, however the comparatives only disclose the element included within staff costs. Total staff costs and employee benefits can not be accurately quantified for the previous year.

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

	2024	2023
Employees	3	2
	<u> </u>	<u> </u>

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

The key management personnel of the charity as noted in the trustees' report received benefits totalling £170,322 (2022 - £92,546)

10. Trustees' remuneration and expenses

The spouse of trustee Tom Potokar received remuneration of £25,275 for their services in relation to consultancy fees (2023: £25,275).

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

INTERBURNS
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

10. Trustees' remuneration and expenses (continued)

During the year 1 trustee (2023: 2) were reimbursed expenses of £4,594 (2023: £6,143).

Dr Falder (Dr L Jones) received remuneration totalling £Nil (2023: £7,990) in relation to consultancy fees. No remuneration was paid for her services as a trustee.

Payments to trustees and thier spouses were authorised by the Board of Trustees.

11. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 April 2023	15,883
Additions	1,123
Disposals	(3,834)
	<hr/>
At 31 March 2024	13,172
	<hr/>
Depreciation	
At 1 April 2023	11,428
Charge for the year	2,541
On disposals	(3,833)
	<hr/>
At 31 March 2024	10,136
	<hr/>
Net book value	
At 31 March 2024	3,036
	<hr/> <hr/>
<i>At 31 March 2023</i>	4,455
	<hr/> <hr/>

INTERBURNS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	99,794	132,750
Prepayments and accrued income	9,031	7,742
	<u>108,825</u>	<u>140,492</u>

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	8,054	-
Other taxation and social security	4,489	-
Pensions	521	-
Accruals and deferred income	103,643	32,607
	<u>116,707</u>	<u>32,607</u>

	2024 £	2023 £
Deferred income at 1 April 2023	15,000	-
Resources deferred during the year	99,794	15,000
Amounts released from previous periods	(15,000)	-
	<u>99,794</u>	<u>15,000</u>

INTERBURNS**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Fixed Asset Fund	4,455	-	(2,541)	1,122	3,036
General funds					
General Funds - all funds	78,971	76,298	(154,873)	(1,122)	(726)
Total Unrestricted funds	83,426	76,298	(157,414)	-	2,310
Restricted funds					
Cornell	3,446	11,282	(14,328)	-	400
Medical Aid for Palestinians (MAP)	3,868	-	(1,038)	-	2,830
NIHR Burn Trauma Project	19,254	16,575	(17,781)	-	18,048
HCA	(6,946)	30,000	(25,225)	-	(2,171)
EU MCS	69,755	(2,981)	(81,146)	-	(14,372)
Interplast	(161)	-	-	-	(161)
Choritram	48,623	-	(42,137)	-	6,486
UK-Med	52	-	(17)	-	35
Sierra Leone	3,183	-	(3,183)	-	-
Mad Pradesh	-	49,054	(8,602)	-	40,452
Nepal	-	23,500	(920)	-	22,580
SSMC	-	88,127	(76,796)	-	11,331
Other	-	25,906	(48,185)	-	(22,279)
RescEU	-	-	(7,100)	-	(7,100)
	141,074	241,463	(326,458)	-	56,079

INTERBURNS

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

14. Statement of 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 the Interburns Training Centre in Indore, India.

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

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 Sierra Leone.

Mad Pradesh - Improving Burn Care and Prevention Services in Madhya Pradesh.

Nepal - Provide training and awareness on burn prevention in Nepal.

SSMC - Provide training for advanced burn care nursing.

RescEU - development and delivery of a course to set up EU Burn Assessment Teams (BAT).

Other - Various smaller projects to improve the care for burns victims.

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**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds (continued)**Statement of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
Designated funds					
Designated Funds - all funds	2,579	-	-	1,876	4,455
General funds					
General Funds	124,197	53,337	(98,563)	-	78,971
Total Unrestricted funds	126,776	53,337	(98,563)	1,876	83,426
Restricted funds					
Cornell	753	6,086	(3,393)	-	3,446
Medical Aid for Palestinians (MAP)	-	26,531	(22,663)	-	3,868
NIHR Burn Trauma Project	21,755	-	(2,501)	-	19,254
HCA	(4,589)	20,000	(22,357)	-	(6,946)
EU MCS	56,059	273,343	(259,647)	-	69,755
Interplast	889	-	(1,050)	-	(161)
Choritram	48,602	97,040	(97,019)	-	48,623
UK-Med	36	5,390	(5,374)	-	52
Sierra Leone	12,107	-	(8,924)	-	3,183
	135,612	428,390	(422,928)	-	141,074
Total of funds	262,388	481,727	(521,491)	1,876	224,500

INTERBURNS**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Summary of funds**Summary of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	4,455	-	(2,541)	1,122	3,036
General funds	78,971	76,298	(154,873)	(1,122)	(726)
Restricted funds	141,074	241,463	(326,458)	-	56,079
	224,500	317,761	(483,872)	-	58,389

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Designated funds	2,579	-	-	1,876	4,455
General funds	124,197	53,337	(98,563)	-	78,971
Restricted funds	135,612	428,390	(422,928)	-	141,074
	262,388	481,727	(521,491)	1,876	224,500

16. Analysis of net assets between funds**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,036	-	3,036
Current assets	10,037	162,023	172,060
Creditors due within one year	(10,763)	(105,944)	(116,707)
Total	2,310	56,079	58,389

INTERBURNS**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Analysis of net assets between funds (continued)**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	4,455	-	4,455
Current assets	84,696	167,956	252,652
Creditors due within one year	(5,725)	(26,882)	(32,607)
Total	83,426	141,074	224,500

17. Pension commitments**18. Operating lease commitments**

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	-	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.

