

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2022**

FOR

THE JOHN BURNS FOUNDATION

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

THE JOHN BURNS FOUNDATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 18
Detailed Statement of Financial Activities	19 to 20

THE JOHN BURNS FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Burns Pet Nutrition Foundation (BPN Foundation) was fully incorporated as a Charitable Incorporated Organisation (CIO) in February 2016, and changed its name to The John Burns Foundation in February 2020. To keep the charity activities distinctive from Burns Pet Nutrition Ltd the CIO is operated under the banner of Burns in the Community.

The John Burns Foundation exists as a CIO to make a difference to the lives of people and companion animals across the UK and delivers resources, skills and practical life improvement projects as well as financial donations, particularly where the countryside, horticulture, education and where positive animal assisted therapies are involved.

We are developing exciting innovative projects and meaningful partnerships with social change and welfare organisations to meet our charitable objects by offering practical, recreational and educational services to help people to gain confidence and learn life and work skills, whilst tackling social isolation.

OBJECTIVES AND ACTIVITIES

Our charitable purposes and objects are to:

The Charitable Objects for The John Burns Foundation are:

- For the public benefit to promote the education of people in such ways as the charity trustees think fit, including by training or retraining particularly amongst unemployed people in farming, horticulture and woodland related countryside skills.
- To promote social inclusion for the public benefit by preventing people from becoming socially excluded relieving the needs of those people who are socially excluded and assisting them to integrate into society. (for the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; youth or old age; ill health (physical or mental); disability; poor educational or skills attainment.).
- For the benefit of the public to relieve the suffering of animals in need of care and attention in particular by providing financial or other support for animal welfare organisations to enable them to further charitable purposes.
- Such general charitable purposes as the trustees may time to time determine.

Significant activities

The three main umbrella programmes that meet the objects of the BPN Foundation are:

- **Burns by Your Side**, our volunteer led outreach reading dog and learning support service.
- **The Burns Better Tomorrow Programme.**
- **Burns in the Community.** We provide regular activities and events to improve the lives of people who live in our community.

Additional services and events have been developed outside of the main three programmes. During the financial year the Foundation worked with 38 different organisations to deliver services and interventions to further the objectives of the charity. Amongst these were:

- **Burns by Your Side Dog Training accredited by Animal Assisted Intervention International.**
- **The Community Bus Service** - collaboration with Dolen Teifi.
- **Dotty Day Trippers** - Braille Reading Collaboration with I believe I 'Eye Can' a children's charity for children who are blind and partially sighted.
- **Chair Exercise for people with limited mobility.**
- **Baby Massage** - in collaboration with TWF Welsh Government Welsh Language Promotion.
- **Community drop in sessions** with Dyfed Powys Police
- **Falls prevention workshops** with Actif Sir Gar
- **Footcare and Chiropody (affordable)** with private provider

Public benefit

Trustees have regard to the Charity Commission's guidance on public benefit.

People

The team is managed by our Chief Executive Officer Melanie Jones, who joined the organisation in October 2019. She is supported by Project Managers, Chris Cray for The Better Tomorrow Programme and Abigail Steanson for the Burns by Your Side programme. Ryan Peters joined The John Burns Foundation as a Hospitality & Facilities Co-ordinator in May 2022. We have a total staff of 15 individuals.

THE JOHN BURNS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

Burns By Your Side Scheme

Our flagship outreach project has grown from strength to strength with our volunteer base expanding in numbers from 15 in 2017 to 56 active volunteer/canine teams working in schools and education settings across five counties. In the last 12 months over 12,000 reading sessions were delivered.

We have participated in a consortium of service providers across the UK to develop robust training and minimum standards which were loosely based around our practices. This now means we are leading the way in terms of training which meets the new standardised guidelines. We hold accreditation by Animal Assisted Interventions International to provide training equivalent to the Kennel Club Good Citizen. We have established a training centre and are offering a range of dog training courses for our BBYS volunteer teams in four locations, which generates income for the John Burns Foundation.

We continue to engage in academic studies with Swansea University into the effectiveness of BBYS for its beneficiaries, this has been published and distributed via educational networks across the UK. The academics involved further published a book called 'Tails from the Classroom'.

Burns Better Tomorrow Programme

Our Better Tomorrow programme is thriving with additional group activity being undertaken in our gardens as well as at our Flagship Canolfan John Burns Centre building. Particular achievements have been the engagement with the occupational therapy teams for the NHS, a project with Mencap to encourage volunteering amongst their service users, and our new programme 'Food For Thought'. We were successful in securing funding from The National Lottery People & Place Fund to install a fully accessible Food Education Classroom. We also secured funding to run the 'Food for Thought' project to teach people how to prepare healthy meals for themselves and their families and learn about why cooking from scratch using healthy seasonal produce provides huge health and financial advantages. This project will continue until March 2024.

We commenced a project called Woodland Heroes in 2021, which ran throughout this financial year. The project was funded through the Rural Development Plan for Wales. In Carmarthenshire this programme called Leader was managed by the Cefn Gwlad Local Action Group (LAG). The Woodland Heroes project teaches school children and adults with learning disabilities about the many benefits of planting trees. Pupils and adults plant their own patch of native trees on agricultural land at Canolfan John Burns Centre, with the goal of offsetting carbon emissions in the local community, and at their school or residential setting. The beneficiaries learn about carbon dioxide and sustainability and acquire the skills to plant and care for trees. They become ambassadors for change and take the lead on reducing the carbon footprint of their schools and communities. The aim is that young people understand and tackle the consequences of global warming, we want to encourage them to change their behaviour to respond to what is already a global emergency. This programme is not only about planting trees, but also to plant seeds in the children's mind about being responsible for our planet.

Burns in the Community

Burns in the Community is our way of enriching the lives of people who live in our community. The project provides support for individuals who have the potential to become socially excluded. We work with local community groups and a whole host of social organisations. Our fantastic new headquarters set in 20 acres of land has been designed specifically to give us the space to develop and expand our charitable objectives, thereby maximising our work within our community.

We continue to deliver and work with partner organisations to bring services into the community such as parent and baby groups, socialisation groups for the elderly and prevention sessions run by the emergency services.

Community Bus and Electric Car Service

To meet our charitable objects around social isolation and tackle this challenge head on we provide a local community transport service to enable individuals to attend the regular programme of activities provided for targeted groups in the area. We can provide transport to these activities by utilising our fully adapted minibus. We have a 18 seater fully adapted bus with tail lift as well as an electric MPV in association with Dolen Teifi.

Burns in the Community - Ireland

Since inception in May 2018, the Ireland charity has grown significantly. The BBYS volunteer programme is active with 24 volunteers attending schools, and training for further volunteers underway. Reading sessions have also commenced in libraries.

The Charity of the Year award supported West Cork Animal Welfare during the period and we have agreed an ongoing partnership with previous award recipients Galway SPCA.

THE JOHN BURNS FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

FINANCIAL REVIEW

Reserves policy

In the longer term, the trustees will aim to maintain free reserves at a level which equates to approximately twelve months of charitable expenditure. It is considered that this level will provide sufficient funds to respond to the commitments made to our beneficiary groups and ensure that support and governance costs are covered.

Free reserves as at the balance sheet date amounted to £ 648,814 which comprise the charitable assets that may freely and quickly converted into cash. This does not include the woodland which is viewed by the trustees as a long-term investment for the future development of charitable activities.

The trustees acknowledge that the current reserves far exceed the policy requirement. This situation arose as a result of the substantial initial donation made to the charity by Burns Pet Nutrition Limited being its main benefactor. This source of charitable funding cannot be relied upon as a continuing source of funding for the future. The trustees are therefore mindful of the need to diversify its sources of funding through alternative grant funding, donations and trading activity and therefore feel that the current level of free reserves is appropriate, at present, to enable its activities to continue until alternative funding is secured.

This policy will be regularly reviewed.

FUTURE PLANS

Key Aims of our work in 2022/2023:

1. To grow our commercial activity by renting out space in our building on a sessional basis and to open a Glamping site.
2. To grow our volunteer base to increase our capacity (numbers of people and the wealth of expertise).
3. To grow our Burns in the community projects in Ireland.
4. To further develop fundraising channels including grant funding applications and commercial activity.
5. To develop further the range of dog training & welfare courses in readiness for public delivery.
6. To identify collaborations with other organisations to help deliver assistance dog services presently unavailable in south west Wales.
7. To maximise the potential for PR and marketing in conjunction with BPN marketing team.
8. To evaluate and illustrate how our work is impacting on the communities we are working with.
9. Smarter working, communications, operational models and governance.
10. Proposed capital project - the John Burns Legacy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and a deed of trust. The Foundation was registered in February 2016 and was amended as a Charitable Incorporated Organisation in February 2020.

Recruitment and appointment of new trustees

In line with best practice and the Charity Governance Code, the board continuously seeks to enhance the diversity of its skillset. Trustees are subject to a rigorous interview, probationary period, checks and induction to support them in becoming effective members of the board, working in the best interests of the Charity. Trustees play an engaged role, volunteering their time and support freely, contributing the benefit of their professional expertise and experience and collaborating to protect and develop the Charity in a heavily regulated environment. Trustees are eligible for election to a maximum of six years tenure.

Risk management

A risk register has been developed to ensure that risk management is a core part of our operating procedures. It is regularly reviewed by the management of the foundation. Risk management is inherent in all the Charity's activities and key risks broadly cover volunteer management, safeguarding of vulnerable groups, data protection, finance governance and compliance, health and safety and information technology.

One of the key risks identified in the period was the protection of personally identifiable data, recognising the risk of non-compliance with GDPR. This was managed by implementing targeted policies and procedures and staff training. Trustees are satisfied that risks identified are rigorously controlled and regularly monitored through internal and external sources and that they are properly mitigated and managed to ensure the Charity remains compliant and meets the highest standards of care for client groups and the general public.

The trustees will review this document regularly.

THE JOHN BURNS FOUNDATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165392

Principal address

Canolfan John Burns Centre
Parc House
Carmarthen Road
Kidwelly
Carmarthenshire
SA17 5AB

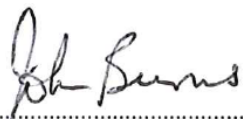
Trustees

J Burns
R J Mathias
D D Harries

Independent Examiner

Michael Jones
Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Approved by order of the board of trustees on26.05.23..... and signed on its behalf by:



.....
J Burns - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE JOHN BURNS FOUNDATION**

Independent examiner's report to the trustees of The John Burns Foundation

I report to the charity trustees on my examination of the accounts of The John Burns Foundation (the Trust) for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Michael Jones
The Association of Chartered Certified Accountants

Bevan Buckland LLP
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date:26.05.23.....

THE JOHN BURNS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	204,574	-	204,574	196,558
Charitable activities	5				
Charitable activities		501	98,533	99,034	22,427
Other trading activities	3	46,092	-	46,092	3,901
Investment income	4	119,119	-	119,119	5,451
Total		<u>370,286</u>	<u>98,533</u>	<u>468,819</u>	<u>228,337</u>
EXPENDITURE ON					
Raising funds	6	-	-	-	21,600
Charitable activities	7				
Charitable activities		<u>408,668</u>	<u>47,686</u>	<u>456,354</u>	<u>355,136</u>
Total		<u>408,668</u>	<u>47,686</u>	<u>456,354</u>	<u>376,736</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(38,382) <u>42,013</u>	50,847 <u>(42,013)</u>	12,465 <u>-</u>	(148,399) <u>-</u>
Net movement in funds		3,631	8,834	12,465	(148,399)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,813,602</u>	<u>-</u>	<u>1,813,602</u>	<u>1,962,001</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,817,233</u></u>	<u><u>8,834</u></u>	<u><u>1,826,067</u></u>	<u><u>1,813,602</u></u>

The notes form part of these financial statements

THE JOHN BURNS FOUNDATION

**BALANCE SHEET
31 JULY 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	74,703	310	75,013	40,823
Investment property	14	1,161,044	-	1,161,044	1,000,000
		<u>1,235,747</u>	<u>310</u>	<u>1,236,057</u>	<u>1,040,823</u>
CURRENT ASSETS					
Debtors	15	41,523	-	41,523	110,948
Cash at bank and in hand		648,814	28,315	677,129	681,853
		<u>690,337</u>	<u>28,315</u>	<u>718,652</u>	<u>792,801</u>
CREDITORS					
Amounts falling due within one year	16	(108,851)	(19,791)	(128,642)	(20,022)
NET CURRENT ASSETS		<u>581,486</u>	<u>8,524</u>	<u>590,010</u>	<u>772,779</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,817,233</u>	<u>8,834</u>	<u>1,826,067</u>	<u>1,813,602</u>
NET ASSETS		<u>1,817,233</u>	<u>8,834</u>	<u>1,826,067</u>	<u>1,813,602</u>
FUNDS	17				
Unrestricted funds				1,817,233	1,813,602
Restricted funds				8,834	-
TOTAL FUNDS				<u>1,826,067</u>	<u>1,813,602</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26.05.23 and were signed on its behalf by:



.....
J Burns - Trustee

THE JOHN BURNS FOUNDATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	197,878	(236,542)
Net cash provided by/(used in) operating activities		<u>197,878</u>	<u>(236,542)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(43,886)	(35,756)
Purchase of investment property		(158,716)	-
Net cash used in investing activities		<u>(202,602)</u>	<u>(35,756)</u>
Change in cash and cash equivalents in the reporting period		<u>(4,724)</u>	<u>(272,298)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>681,853</u>	<u>954,151</u>
Cash and cash equivalents at the end of the reporting period		<u><u>677,129</u></u>	<u><u>681,853</u></u>

The notes form part of these financial statements

THE JOHN BURNS FOUNDATION

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	12,465	(148,399)
Adjustments for:		
Depreciation charges	7,367	4,562
Decrease/(increase) in debtors	69,426	(108,247)
Increase in creditors	108,620	15,542
Net cash provided by/(used in) operations	<u>197,878</u>	<u>(236,542)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.21 £	Cash flow £	At 31.7.22 £
Net cash			
Cash at bank and in hand	681,853	(4,724)	677,129
	<u>681,853</u>	<u>(4,724)</u>	<u>677,129</u>
Total	<u>681,853</u>	<u>(4,724)</u>	<u>677,129</u>

THE JOHN BURNS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	3 years straight line
Computer equipment	3 years straight line
Fixtures and fittings	10 years straight line

Assets in progress will start depreciating when complete.

Investment property

Investment property includes the woodland previously donated by Burns Pet Nutrition Ltd. It is included in investment property as the land will be used to harvest wood which will later be sold. It is shown at its most recent trustee valuation.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

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

Legal Status of the charity

The Charity is a Charitable Incorporated Organisation.

Debtors

Trade and other debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and cash 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.

THE JOHN BURNS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES - continued

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

Donated services

Donated services from other entities are recognised within the financial statements as income with the corresponding expenditure being put against the expense to which it relates.

Grant income

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>204,574</u>	<u>196,558</u>

Donations mainly comprise of donated services from Burns Pet Nutrition Ltd of £194,196 (2021: £193,423).

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	400	200
Workshop income	123	200
Room hire	21,646	1,799
Dog Park Income	6,894	-
Dog Training Income	3,654	1,230
Refreshment sales	9,602	300
Community activities	3,773	172
	<u>46,092</u>	<u>3,901</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Woodland sales	<u>119,119</u>	<u>5,451</u>

THE JOHN BURNS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Grants	Charitable activities	99,034	18,395
Covid related grants	Charitable activities	-	4,032
		<u>99,034</u>	<u>22,427</u>

Grants received, included in the above, are as follows:

	2022 £	2021 £
Regional Health, Social Care and Wellbeing	-	2,265
VSRF	17,887	11,937
CAVS - Friend in Need	-	2,693
CAVS - Socially Active Senior Citizens	-	1,500
National Lottery	68,424	-
Carmarthenshire Council	12,723	-
	<u>99,034</u>	<u>18,395</u>

6. RAISING FUNDS

Other trading activities

	2022 £	2021 £
Management charge	-	21,600
	<u>-</u>	<u>21,600</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	<u>446,516</u>	<u>6,080</u>	<u>3,758</u>	<u>456,354</u>

8. GRANTS PAYABLE

	2022 £	2021 £
Charitable activities	<u>6,080</u>	<u>66,500</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
Kidwelly Community Hub	6,080	16,500
Pembrokeshire College	-	50,000
	<u>6,080</u>	<u>66,500</u>

THE JOHN BURNS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

9. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	908	2,850	3,758

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

11. STAFF COSTS

	2022 £	2021 £
Wages and salaries	243,432	173,066
Social security costs	22,662	6,957
Other pension costs	20,120	9,382
	<u>286,214</u>	<u>189,405</u>

From April 2021, the Foundation had its own payroll independent of Burns Pet Nutrition Ltd.

The average monthly number of employees during the year was 14 (2021: 8). In the prior year, there were also 9 employees from Burns Pet Nutrition Ltd who performed work in the charity. The staff cost of this is included within the above and is also treated as donated services within income.

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	196,558	-	196,558
Charitable activities			
Charitable activities	4,032	18,395	22,427
Other trading activities	3,901	-	3,901
Investment income	5,451	-	5,451
Total	<u>209,942</u>	<u>18,395</u>	<u>228,337</u>
EXPENDITURE ON			
Raising funds	21,600	-	21,600
Charitable activities			
Charitable activities	334,476	20,660	355,136
Total	<u>356,076</u>	<u>20,660</u>	<u>376,736</u>
NET INCOME/(EXPENDITURE)	(146,134)	(2,265)	(148,399)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,959,736	2,265	1,962,001

THE JOHN BURNS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,813,602</u>	<u>-</u>	<u>1,813,602</u>

13. TANGIBLE FIXED ASSETS

	Assets in progress £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 August 2021	2,328	16,646	28,413
Additions	-	359	43,013
Reclassification	(2,328)	-	-
At 31 July 2022	<u>-</u>	<u>17,005</u>	<u>71,426</u>
DEPRECIATION			
At 1 August 2021	-	5,891	1,738
Charge for year	-	4,037	2,925
At 31 July 2022	<u>-</u>	<u>9,928</u>	<u>4,663</u>
NET BOOK VALUE			
At 31 July 2022	<u>-</u>	<u>7,077</u>	<u>66,763</u>
At 31 July 2021	<u>2,328</u>	<u>10,755</u>	<u>26,675</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 August 2021	-	1,197	48,584
Additions	514	-	43,886
Reclassification	-	-	(2,328)
At 31 July 2022	<u>514</u>	<u>1,197</u>	<u>90,142</u>
DEPRECIATION			
At 1 August 2021	-	132	7,761
Charge for year	11	395	7,368
At 31 July 2022	<u>11</u>	<u>527</u>	<u>15,129</u>
NET BOOK VALUE			
At 31 July 2022	<u>503</u>	<u>670</u>	<u>75,013</u>
At 31 July 2021	<u>-</u>	<u>1,065</u>	<u>40,823</u>

THE JOHN BURNS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 August 2021	1,000,000
Additions	158,716
Reclassification	2,328
	<hr/>
At 31 July 2022	1,161,044
	<hr/>
NET BOOK VALUE	
At 31 July 2022	1,161,044
	<hr/>
At 31 July 2021	1,000,000
	<hr/>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	3,972	6,385
Other debtors	23,605	102,744
VAT	12,557	-
Prepayments and accrued income	1,389	1,819
	<hr/>	<hr/>
	41,523	110,948
	<hr/>	<hr/>

Included within other debtors is an amount due from Burns Pet Nutrition Limited of £22,899 (2021:£102,744).

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	99,698	3,805
Taxation and social security	7,304	4,667
Other creditors	21,640	11,550
	<hr/>	<hr/>
	128,642	20,022
	<hr/>	<hr/>

17. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	1,813,602	(38,382)	42,013	1,817,233
Restricted funds				
National Lottery - Kitchen	-	50,847	(42,013)	8,834
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,813,602	12,465	-	1,826,067
	<hr/>	<hr/>	<hr/>	<hr/>

THE JOHN BURNS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	370,286	(408,668)	(38,382)
Restricted funds			
VSRF	17,887	(17,887)	-
National Lottery - Kitchen	58,423	(7,576)	50,847
Leader Outdoor & Conservation	12,223	(12,223)	-
National Lottery - Harmonious Hedging	10,000	(10,000)	-
	<u>98,533</u>	<u>(47,686)</u>	<u>50,847</u>
TOTAL FUNDS	<u>468,819</u>	<u>(456,354)</u>	<u>12,465</u>

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	1,959,736	(146,134)	1,813,602
Restricted funds			
Regional Health, Social Care and Wellbeing	2,265	(2,265)	-
	<u>1,962,001</u>	<u>(148,399)</u>	<u>1,813,602</u>
TOTAL FUNDS	<u>1,962,001</u>	<u>(148,399)</u>	<u>1,813,602</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	209,942	(356,076)	(146,134)
Restricted funds			
Regional Health, Social Care and Wellbeing	2,265	(4,530)	(2,265)
VSRF	11,937	(11,937)	-
CAVS - Friend in Need	2,693	(2,693)	-
CAVS - Socially Active Senior Citizens	1,500	(1,500)	-
	<u>18,395</u>	<u>(20,660)</u>	<u>(2,265)</u>
TOTAL FUNDS	<u>228,337</u>	<u>(376,736)</u>	<u>(148,399)</u>

THE JOHN BURNS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	1,959,736	(184,516)	42,013	1,817,233
Restricted funds				
Regional Health, Social Care and Wellbeing	2,265	(2,265)	-	-
National Lottery - Kitchen	-	50,847	(42,013)	8,834
	<u>2,265</u>	<u>48,582</u>	<u>(42,013)</u>	<u>8,834</u>
TOTAL FUNDS	<u>1,962,001</u>	<u>(135,934)</u>	<u>-</u>	<u>1,826,067</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	580,228	(764,744)	(184,516)
Restricted funds			
Regional Health, Social Care and Wellbeing	2,265	(4,530)	(2,265)
VSRF	29,824	(29,824)	-
CAVS - Friend in Need	2,693	(2,693)	-
CAVS - Socially Active Senior Citizens	1,500	(1,500)	-
National Lottery - Kitchen	58,423	(7,576)	50,847
Leader Outdoor & Conservation	12,223	(12,223)	-
National Lottery - Harmonious Hedging	10,000	(10,000)	-
	<u>116,928</u>	<u>(68,346)</u>	<u>48,582</u>
TOTAL FUNDS	<u>697,156</u>	<u>(833,090)</u>	<u>(135,934)</u>

Regional Health, Social Care and Wellbeing

Funding received in order to expand the BBYS programme to include schools in Swansea and Neath Port Talbot. The three key targets from the funding were improving communication skills, enabling achievement in all subjects and volunteer wellbeing.

VSRF

Funding to provide a social group that enables older people to socialise or meet new people.

CAVS - Friend in Need

Funding administered in order to run the silver lines project.

CAVS - Social Active Senior Citizens

Funding administered in order to run a chair exercise group for senior citizens.

National Lottery

The money will be used to establish a new food and nutrition programme and construct a fully accessible Educational Food Preparation Kitchen, at Canolfan John Burns Centre, Kidwelly. The aim of the 'Food for Thought' project is to teach people how to prepare healthy meals for themselves and their families and learn about why cooking from scratch using healthy seasonal produce provides huge health and financial advantages.

Leader Outdoor & Conservation

THE JOHN BURNS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022**

17. MOVEMENT IN FUNDS - continued

This funding came from the Rural Development Plan for Wales for the facilitation of the Woodland Heroes project. Children and young people learnt about the effects of carbon on our environment and how planting trees reduces our carbon footprint. The pupils became ambassadors for change who took the message back to their schools, presenting what they had learnt to other pupils. They also planted trees both at CJBC and in their school.

18. RELATED PARTY DISCLOSURES

During the period services were donated from Burns Pet Nutrition Limited to The John Burns Foundation. These have been accounted for as income within the financial statements by way of a donation, with the corresponding expenditure being put against the expense to which the donated service relates. The total of these donated services in the year were £55,889 (2021: £193,432). In addition to this, Burns Pet Nutrition Limited donated monies to the sum of £138,307 (2021: £NIL) to The John Burns Foundation.

There is a balance owed to The John Burns Foundation from Burns Pet Nutrition Limited as at the year end of £22,899 (2021: £102,744) which is included within other debtors.

THE JOHN BURNS FOUNDATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	204,574	196,558
Other trading activities		
Fundraising events	400	200
Workshop income	123	200
Room hire	21,646	1,799
Dog Park Income	6,894	-
Dog Training Income	3,654	1,230
Refreshment sales	9,602	300
Community activities	3,773	172
	<hr/> 46,092	<hr/> 3,901
Investment income		
Woodland sales	119,119	5,451
Charitable activities		
Grants	99,034	18,395
Covid related grants	-	4,032
	<hr/> 99,034	<hr/> 22,427
Total incoming resources	468,819	228,337
EXPENDITURE		
Other trading activities		
Management charge	-	21,600
Charitable activities		
Wages	243,432	173,066
Social security	22,662	6,957
Pensions	20,120	9,382
Insurance	3,737	3,825
Telephone	897	1,094
Postage and stationery	1,341	872
Advertising	1,723	849
Sundries	6,173	1,655
Local Projects	6,936	1,140
Travel & Subsistence	4,069	1,812
Computer and software	5,761	1,736
Motor expenses	36,861	37,327
Clothing and Logos	1,177	554
Consultancy & Professional fee	13,223	5,437
Donations To Other Charities	-	553
Premises Costs	20,970	8,081
Woodland costs	9,261	13,572
Volunteer expenses	3,670	2,612
Miscellaneous purchases	1,880	5,511
Subscriptions	1,923	1,318
Training fees	1,587	1,397
Health and safety	4,394	851
Outreach work	2,328	456
Dog training / park costs	2,495	619
Carried forward	416,620	280,676

This page does not form part of the statutory financial statements

THE JOHN BURNS FOUNDATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	2022 £	2021 £
Charitable activities		
Brought forward	416,620	280,676
Events	637	526
Refreshment costs	6,404	-
Rent	14,720	-
UK Entertainment	768	-
Depn of plant & machinery	4,037	2,692
Depn of fixtures & fittings	2,925	1,738
Depn of motor vehicles	11	-
Depn of computer equipment	394	132
Grants to institutions	6,080	66,500
	<hr/> 452,596	<hr/> 352,264
Support costs		
Finance		
Bank charges	908	502
Governance costs		
Accountancy and legal fees	2,850	2,370
	<hr/>	<hr/>
Total resources expended	456,354	376,736
	<hr/>	<hr/>
Net income/(expenditure)	<u>12,465</u>	<u>(148,399)</u>