

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st July 2023
for
The John Burns Foundation

Ashmole & Co
3 Market Street
Llandeilo
Carmarthenshire
SA19 6AH

The John Burns Foundation

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for the Year Ended 31st July 2023

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The John Burns Foundation
Report of the Trustees
for the Year Ended 31st July 2023

The trustees present their report with the financial statements of the charity for the year ended 31st July 2023. 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).

The John Burns Foundation is a Charitable Incorporated Organisation (CIO) established in February 2016 and exists as a CIO to make a difference to the lives of people and companion animals across the UK. The charity 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.

The charity continues to develop 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

Objectives and aims

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.

The John Burns Foundation

Report of the Trustees for the Year Ended 31st July 2023

OBJECTIVES AND ACTIVITIES

Significant activities

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

- **Burns by Your Side.**
- **The Burns Better Tomorrow Programme.**
- **Burns in the Community.**

Additional services and events have been developed outside of the main three programmes. During the financial year the Foundation worked with 43 different organisations to deliver services and interventions to further the objectives of the charity. Amongst these were:

- **A warm space** - a multi-use space to use for those who struggle to heat their homes
- **Tai Chi** - Classes for wellbeing
- **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 is Hospitality & Facilities Co-ordinator, an arm of the charity that generates income to support our charitable activity. We have a total staff of 16 individuals.

The John Burns Foundation

Report of the Trustees **for the Year Ended 31st July 2023**

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 64 active volunteer/canine teams working in schools and education settings across five counties. In the last 12 months over 14,000 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 talks and workshops to educate the general public with regards to dog behaviour and training methods.

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 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. So far over 1500 beneficiary sessions have been provided.

We ran a second round of 'The Woodland Heroes project' during 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. 898 individuals took part in this project and in total over 1500 trees were planted.

The John Burns Foundation

Report of the Trustees **for the Year Ended 31st July 2023**

We secured a National Lottery Community Fund grant for the delivery of a project called Harmonious Hedging in 2022. The project provided practical tuition in traditional crafts such as Hedgelaying, tree pruning and planting. Hedgerows reduce the amount of fertilisers, pesticides and sediment that reach watercourses. They act as a physical barrier, increasing infiltration to the soil, and recycle nutrients through the trees, shrubs and other plants. They also improve air quality by capturing pollution particles. The project produced a host of environmental benefits and upskilled individuals in traditional crafts. Benefits were also seen relating to health by working in the outdoors, spending time in green space or bringing nature into peoples everyday life; benefitting both mental and physical wellbeing. In total 82 individuals received training under this project.

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.

Over 17,000 individual beneficiary sessions were provided to community members during this financial year.

Burns in the Community - Ireland

Since inception in May 2018, the Ireland charity has grown significantly. The BBYS volunteer programme is active with 37 volunteers attending schools, and training for further volunteers underway. Reading sessions have also commenced in libraries.

The Charity of the Year award supported was Leitrim 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 31st July 2023**

FINANCIAL REVIEW

Reserves policy

In the longer term, the trustees will aim to maintain free reserves at a level which equates to approximately six 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 £390,796. 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 are 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 2023/2024:

1. To grow our commercial activity by continuing to rent out space in our building on a sessional basis and to open our Glamping site.
2. To grow our volunteer base to increase our capacity (numbers of people and the wealth of expertise).
3. To further develop fundraising channels including grant funding applications and commercial activity.
4. To maximise the potential for PR and marketing.
5. To evaluate and illustrate how our work is impacting on the communities we are working with.
6. Smarter working, communications, operational models and governance.
7. Proposed capital projects - 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.

The John Burns Foundation

Report of the Trustees **for the Year Ended 31st July 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165392

Principal address

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

Trustees

R J Mathias
D D Harries
J Burns

Independent Examiner

Ashmole & Co
3 Market Street
Llandeilo
Carmarthenshire
SA19 6AH

Independent Examiner

Ceri Llwyd
Ashmole & Co
3 Market Street
Llandeilo
Carmarthenshire
SA19 6AH

The John Burns Foundation

Report of the Trustees
for the Year Ended 31st July 2023

Approved by order of the board of trustees on 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 31st July 2023.

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.



Ceri Llwyd

Ashmole & Co
3 Market Street
Llandeilo
Carmarthenshire
SA19 6AH

Date: 20/05/2024

The John Burns Foundation

Statement of Financial Activities
for the Year Ended 31st July 2023

		Unrestricted fund £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	194,631	-	194,631	204,574
Charitable activities	5				
General charitable activities		-	6,472	6,472	99,034
Better Tomorrow		-	93,053	93,053	-
Other trading activities	3	102,334	-	102,334	46,092
Investment income	4	123,076	-	123,076	119,119
Other income		9,119	-	9,119	-
Total		<u>429,160</u>	<u>99,525</u>	<u>528,685</u>	<u>468,819</u>
EXPENDITURE ON					
Raising funds	6	188,849	-	188,849	-
Charitable activities	7				
General charitable activities		147,092	6,472	153,564	456,354
Better Tomorrow		10,149	101,577	111,726	-
Burns In The Community		55,319	-	55,319	-
Burns By Your Side		154,648	-	154,648	-
Total		<u>556,057</u>	<u>108,049</u>	<u>664,106</u>	<u>456,354</u>
NET INCOME/(EXPENDITURE)		(126,897)	(8,524)	(135,421)	12,465
Transfers between funds	19	<u>310</u>	<u>(310)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(126,587)	(8,834)	(135,421)	12,465
RECONCILIATION OF FUNDS					
Total funds brought forward		1,817,233	8,834	1,826,067	1,813,602
TOTAL FUNDS CARRIED FORWARD		<u>1,690,646</u>	<u>-</u>	<u>1,690,646</u>	<u>1,826,067</u>

The notes form part of these financial statements

The John Burns Foundation

Balance Sheet
31st July 2023

	Notes	Unrestricted fund £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
FIXED ASSETS					
Tangible assets	13	101,745	-	101,745	75,013
Investment property	14	<u>1,198,105</u>	<u>-</u>	<u>1,198,105</u>	<u>1,161,044</u>
		1,299,850	-	1,299,850	1,236,057
CURRENT ASSETS					
Debtors	15	33,005	-	33,005	41,523
Cash at bank and in hand		<u>396,502</u>	<u>-</u>	<u>396,502</u>	<u>677,129</u>
		429,507	-	429,507	718,652
CREDITORS					
Amounts falling due within one year	16	(27,387)	-	(27,387)	(128,642)
		<u>402,120</u>	<u>-</u>	<u>402,120</u>	<u>590,010</u>
NET CURRENT ASSETS					
		1,701,970	-	1,701,970	1,826,067
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	17	(11,324)	-	(11,324)	-
		<u>1,690,646</u>	<u>-</u>	<u>1,690,646</u>	<u>1,826,067</u>
NET ASSETS					
FUNDS	19				
Unrestricted funds				1,690,646	1,817,233
Restricted funds				<u>-</u>	<u>8,834</u>
TOTAL FUNDS				<u>1,690,646</u>	<u>1,826,067</u>

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

.....
J Burns - Trustee

The notes form part of these financial statements

The John Burns Foundation

Cash Flow Statement
for the Year Ended 31st July 2023

	Notes	31.7.23 £	31.7.22 £
Cash flows from operating activities			
Cash generated from operations	1	(212,924)	106,951
Interest paid		<u>(934)</u>	<u>-</u>
Net cash (used in)/provided by operating activities		<u>(213,858)</u>	<u>106,951</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(43,777)	(43,886)
Purchase of investment property		<u>(37,061)</u>	<u>(158,716)</u>
Net cash used in investing activities		<u>(80,838)</u>	<u>(202,602)</u>
Cash flows from financing activities			
Capital repayments in year		<u>14,069</u>	<u>-</u>
Net cash provided by financing activities		<u>14,069</u>	<u>-</u>
		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		(280,627)	(95,651)
Cash and cash equivalents at the beginning of the reporting period		<u>677,129</u>	<u>772,780</u>
Cash and cash equivalents at the end of the reporting period		<u>396,502</u>	<u>677,129</u>

The notes form part of these financial statements

The John Burns Foundation

Notes to the Cash Flow Statement
for the Year Ended 31st July 2023

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

	31.7.23 £	31.7.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(135,421)	12,465
Adjustments for:		
Depreciation charges	17,045	7,367
Interest paid	934	-
Decrease/(increase) in debtors	8,518	(41,523)
(Decrease)/increase in creditors	<u>(104,000)</u>	<u>128,642</u>
Net cash (used in)/provided by operations	<u>(212,924)</u>	<u>106,951</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.22 £	Cash flow £	At 31.7.23 £
Net cash			
Cash at bank and in hand	<u>677,129</u>	<u>(280,627)</u>	<u>396,502</u>
	<u>677,129</u>	<u>(280,627)</u>	<u>396,502</u>
Debt			
Finance leases	-	<u>(14,069)</u>	<u>(14,069)</u>
	-	<u>(14,069)</u>	<u>(14,069)</u>
Total	<u>677,129</u>	<u>(294,696)</u>	<u>382,433</u>

The notes form part of these financial statements

The John Burns Foundation

Notes to the Financial Statements for the Year Ended 31st July 2023

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	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Investment property

Investment property includes 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. Investment property also includes holiday accommodation (glamping pods). All proceeds from investment income is applied for charitable purposes.

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.

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

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.

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

2. DONATIONS AND LEGACIES

	31.7.23	31.7.22
	£	£
Donations	<u>194,631</u>	<u>204,574</u>

Donations mainly comprise of donated services from Burns Pet Nutrition Ltd of £183,946 (2022: £194,196).

3. OTHER TRADING ACTIVITIES

	31.7.23	31.7.22
	£	£
Fundraising events	5,652	400
Workshop income	-	123
Room hire	62,943	21,646
Dog Park income	16,561	6,894
Dog training income	3,597	3,654
Refreshment sales	7,741	9,602
Community activities	<u>5,840</u>	<u>3,773</u>
	<u>102,334</u>	<u>46,092</u>

4. INVESTMENT INCOME

	31.7.23	31.7.22
	£	£
Timber sales	<u>123,076</u>	<u>119,119</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	General charitable activities	Better Tomorrow	31.7.23 Total activities	31.7.22 Total activities
	£	£	£	£
Grants	<u>6,472</u>	<u>93,053</u>	<u>99,525</u>	<u>99,034</u>

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

	31.7.23	31.7.22
	£	£
Voluntary Services Recovery Fund	19,791	17,887
Carmarthenshire Council	-	501
The Tree Council	<u>825</u>	<u>-</u>
Carried forward	20,616	18,388

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.7.23	31.7.22
	£	£
Brought forward	20,616	18,388
Leader Outdoor and Conservation	21,716	12,223
National Lottery - Sustainable Steps	17,500	-
National Lottery - Kitchen	34,046	58,423
Carmarthenshire Council - EV Charger	5,647	-
National Lottery - Harmonious Hedging	-	10,000
	<u>99,525</u>	<u>99,034</u>

6. RAISING FUNDS

Raising donations and legacies

	31.7.23	31.7.22
	£	£
Staff costs	76,015	-
Premises and admin costs	109,424	-
Depreciation	3,410	-
	<u>188,849</u>	<u>-</u>

Cost of raising funds represents direct costs attributable to trading activities as well as a 20% allocation of other premises and administrative costs.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
General charitable activities	141,800	11,764	153,564
Better Tomorrow	111,715	11	111,726
Burns In The Community	55,312	7	55,319
Burns By Your Side	<u>153,407</u>	<u>1,241</u>	<u>154,648</u>
	<u>462,234</u>	<u>13,023</u>	<u>475,257</u>

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

8. GRANTS PAYABLE

	31.7.23	31.7.22
	£	£
General charitable activities	<u>-</u>	<u>6,080</u>

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

	2023	2022
	£	£
Kidwelly Community Hub	-	6,080
	<u>-</u>	<u>6,080</u>

9. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
General charitable activities	2,151	9,613	11,764
Better Tomorrow			
	11	-	11
Burns In The Community	7	-	7
Burns By Your Side			
	<u>1,241</u>	<u>-</u>	<u>1,241</u>
	<u>3,410</u>	<u>9,613</u>	<u>13,023</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2023 nor for the year ended 31st July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2023 nor for the year ended 31st July 2022.

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	303,322	243,432
Social security costs	27,007	22,662
Other pension costs	26,267	20,120
	<hr/>	<hr/>
	<u>356,596</u>	<u>286,214</u>

The average monthly number of employees during the year was 15 (2022:14).

No employees received emoluments in excess of £60,000

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	204,574	-	204,574
Charitable activities			
General charitable activities	-	99,034	99,034
Other trading activities	46,092	-	46,092
Investment income	<u>119,119</u>	<u>-</u>	<u>119,119</u>
Total	<u>369,785</u>	<u>99,034</u>	<u>468,819</u>
EXPENDITURE ON			
Charitable activities			
General charitable activities	<u>408,167</u>	<u>48,187</u>	<u>456,354</u>
NET INCOME/(EXPENDITURE)	(38,382)	50,847	12,465
Transfers between funds	<u>42,013</u>	<u>(42,013)</u>	<u>-</u>
Net movement in funds	3,631	8,834	12,465
RECONCILIATION OF FUNDS			
Total funds brought forward	<hr/> 1,813,602	<hr/> -	<hr/> 1,813,602
TOTAL FUNDS CARRIED FORWARD	<u><u>1,817,233</u></u>	<u><u>8,834</u></u>	<u><u>1,826,067</u></u>

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st August 2022	17,005	71,426	514	1,197	90,142
Additions	<u>17,500</u>	<u>18,415</u>	<u>7,862</u>	<u>-</u>	<u>43,777</u>
At 31st July 2023	<u>34,505</u>	<u>89,841</u>	<u>8,376</u>	<u>1,197</u>	<u>133,919</u>
DEPRECIATION					
At 1st August 2022	9,928	4,663	11	527	15,129
Charge for year	<u>5,989</u>	<u>8,984</u>	<u>1,673</u>	<u>399</u>	<u>17,045</u>
At 31st July 2023	<u>15,917</u>	<u>13,647</u>	<u>1,684</u>	<u>926</u>	<u>32,174</u>
NET BOOK VALUE					
At 31st July 2023	<u>18,588</u>	<u>76,194</u>	<u>6,692</u>	<u>271</u>	<u>101,745</u>
At 31st July 2022	<u>7,077</u>	<u>66,763</u>	<u>503</u>	<u>670</u>	<u>75,013</u>

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st August 2022	1,161,044
Additions	<u>37,061</u>
At 31st July 2023	<u>1,198,105</u>
NET BOOK VALUE	
At 31st July 2023	<u>1,198,105</u>
At 31st July 2022	<u>1,161,044</u>

The net book value of investment property consists of woodland £1,000,000 and glamping pods £198,105.

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Trade debtors	14,689	3,972
Other debtors	7,824	23,605
VAT	7,200	12,557
Prepayments	<u>3,292</u>	<u>1,389</u>
	<u><u>33,005</u></u>	<u><u>41,523</u></u>

Included within other debtors is an amount due from Burns Pet Nutrition Ltd of £7,824 (2022: £22,899).

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Hire purchase (see note 18)	2,745	-
Trade creditors	14,123	99,698
Taxation and social security	8,319	7,304
Other creditors	<u>2,200</u>	<u>21,640</u>
	<u><u>27,387</u></u>	<u><u>128,642</u></u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.23	31.7.22
	£	£
Hire purchase (see note 18)	<u>11,324</u>	<u>-</u>

18. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.7.23	31.7.22
	£	£
Net obligations repayable:		
Within one year	2,745	-
Between one and five years	<u>11,324</u>	<u>-</u>
	<u><u>14,069</u></u>	<u><u>-</u></u>

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

19. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	1,817,233	(126,897)	310	1,690,646
Restricted funds				
National Lottery - Kitchen	8,834	(8,524)	(310)	-
TOTAL FUNDS	<u>1,826,067</u>	<u>(135,421)</u>	<u>-</u>	<u>1,690,646</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	429,160	(556,057)	(126,897)
Restricted funds			
Voluntary Services Recovery Fund	19,791	(19,791)	-
National Lottery - Kitchen	34,046	(42,570)	(8,524)
Leader Outdoor and Conservation	21,716	(21,716)	-
National Lottery - Sustainable Steps	17,500	(17,500)	-
The Tree Council	825	(825)	-
Carmarthenshire Council - EV Charger	5,647	(5,647)	-
	<u>99,525</u>	<u>(108,049)</u>	<u>(8,524)</u>
TOTAL FUNDS	<u>528,685</u>	<u>(664,106)</u>	<u>(135,421)</u>

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

19. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>1,813,602</u>	<u>12,465</u>	<u>-</u>	<u>1,826,067</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	369,785	(408,167)	(38,382)
Restricted funds			
Voluntary Services Recovery Fund	17,887	(17,887)	-
National Lottery - Kitchen	58,423	(7,576)	50,847
Leader Outdoor and Conservation	12,223	(12,223)	-
National Lottery - Harmonious			
Hedging	10,000	(10,000)	-
Carmarthenshire Council	501	(501)	-
	<u>99,034</u>	<u>(48,187)</u>	<u>50,847</u>
TOTAL FUNDS	<u>468,819</u>	<u>(456,354)</u>	<u>12,465</u>

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

19. MOVEMENT IN FUNDS - continued

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

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	1,813,602	(165,279)	42,323	1,690,646
Restricted funds				
National Lottery - Kitchen	-	42,323	(42,323)	-
TOTAL FUNDS	<u>1,813,602</u>	<u>(122,956)</u>	<u>-</u>	<u>1,690,646</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	798,945	(964,224)	(165,279)
Restricted funds			
Voluntary Services Recovery Fund	37,678	(37,678)	-
National Lottery - Kitchen	92,469	(50,146)	42,323
Leader Outdoor and Conservation	33,939	(33,939)	-
National Lottery - Harmonious			
Hedging	10,000	(10,000)	-
Carmarthenshire Council	501	(501)	-
National Lottery - Sustainable Steps	17,500	(17,500)	-
The Tree Council	825	(825)	-
Carmarthenshire Council - EV Charger	5,647	(5,647)	-
	<u>198,559</u>	<u>(156,236)</u>	<u>42,323</u>
TOTAL FUNDS	<u>997,504</u>	<u>(1,120,460)</u>	<u>(122,956)</u>

Voluntary Services Recovery Fund

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

National Lottery - Kitchen

The John Burns Foundation

Notes to the Financial Statements - continued **for the Year Ended 31st July 2023**

19. MOVEMENT IN FUNDS - continued

The money has been 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 and Conservation

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.

National Lottery - Harmonious Hedging

The Harmonious Hedging Project provided practical tuition in traditional crafts such as Hedgelaying, tree pruning and planting. Hedgerows reduce the amount of fertilisers, pesticides and sediment that reach watercourses. They act as a physical barrier, increasing infiltration to the soil, and recycle nutrients through the trees, shrubs and other plants. They also improve air quality by capturing pollution particles. The project produced a host of environmental benefits and upskilled individuals in traditional crafts. Benefits were also seen relating to health by working in the outdoors, spending time in green space or bringing nature into peoples everyday life; benefitting both mental and physical wellbeing.

National Lottery - Sustainable Steps

The CLASH (Community led action for sustainable horticulture) Project was established in May 2023, following the confirmation of funding from the Dormant Assets Sustainable Steps Wales National Lottery funding. This is a £350k grant that will be paid over 5 years. The participants in this project are actively responsible for the production of food stuffs, such as fruit and vegetables which will be distributed amongst its members or donated to other local initiatives. There is a focus on organic/no dig/restoration approaches that can be demonstrated to produce carbon neutral/negative results.

Our Key activities are to:

- Develop and share "green economy skills" with a large number and range of local people, as well as partnering enterprise with other local businesses and organisations.
- Produce a diverse range of "climate friendly" foods with members, promoting the association between healthy diets (fresh fruit/vegetable etc) and environmentally sound behaviour
- Create lasting climate friendly production, consumption and disposal behaviours

Our Project Concept is built upon a model called the "BEHAVIOUR CHANGE WHEEL" This model seeks to empower individuals, creating lasting behaviour changes by facilitating them to develop new capabilities, opportunities and motivations.

Carmarthenshire County Council - Tree Council

A grant for the purchase of trees distributed to schools and planted at Canolfan John Burns Centre to reduce carbon.

Carmarthenshire County Council - EV Charger

Purchase of additional EV chargers, installed in Canolfan John Burns Centre to support the Green Travel agenda.

The John Burns Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st July 2023

20. RELATED PARTY DISCLOSURES

During the period, services were donated from Burns Pet Nutrition Ltd 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 allocated to the expenses to which the donated service relates. The total of these donated services in the year were £65,005 (2022: £55,889). In addition to this, Burns Pet Nutrition Ltd donated monies to the sum of £118,941 (2022: £138,307) to The John Burns Foundation.

There is a balance owed to The John Burns Foundation from Burns Pet Nutrition Ltd at the year end of £7,824 (2022: £22,899) which is included within other debtors.

The John Burns Foundation

Detailed Statement of Financial Activities
for the Year Ended 31st July 2023

	31.7.23 £	31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	194,631	204,574
Other trading activities		
Fundraising events	5,652	400
Workshop income	-	123
Room hire	62,943	21,646
Dog Park income	16,561	6,894
Dog training income	3,597	3,654
Refreshment sales	7,741	9,602
Community activities	<u>5,840</u>	<u>3,773</u>
	102,334	46,092
Investment income		
Timber sales	123,076	119,119
Charitable activities		
Grants	99,525	99,034
Other income		
VAT recoverable	<u>9,119</u>	<u>-</u>
Total incoming resources	528,685	468,819
EXPENDITURE		
Raising donations and legacies		
Wages	65,376	-
Social security	5,818	-
Pensions	4,821	-
Premises and admin costs	109,424	-
Plant and machinery	1,198	-
Fixtures and fittings	1,797	-
Motor vehicles	335	-
Computer equipment	<u>80</u>	<u>-</u>
	188,849	-

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The John Burns Foundation

Detailed Statement of Financial Activities
for the Year Ended 31st July 2023

	31.7.23 £	31.7.22 £
Raising donations and legacies		
Charitable activities		
Wages	237,946	243,432
Social security	21,190	22,662
Pensions	21,446	20,120
Insurance	2,434	3,737
Telephone	5,865	897
Postage and stationery	3,890	1,341
Advertising	632	1,723
Sundries	3,661	6,173
Local projects	11,695	6,936
Travel and subsistence	5,937	4,069
Computer and software	3,899	5,761
Motor expenses	36,994	36,861
Clothing and logos	6,261	1,177
Consultancy and professional fees	2,717	13,223
Premises costs	55,022	20,970
Woodland costs	-	9,261
Volunteer expenses	4,616	3,670
Miscellaneous purchases	103	1,880
Subscriptions	964	1,923
Training fees	229	1,587
Health and safety	3,722	4,394
Outreach work	-	2,328
Dog training/park costs	-	2,495
Events	-	637
Refreshments costs	-	6,404
Rent	18,442	14,720
UK entertainment	-	768
Plant and machinery	4,791	4,037
Fixtures and fittings	7,187	2,925
Motor vehicles	1,338	11
Computer equipment	319	394
Hire purchase interest	934	-
Grants to institutions	-	6,080
	462,234	452,596
Support costs		
Finance		
Bank charges	1,780	908
Carried forward	1,780	908

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The John Burns Foundation

Detailed Statement of Financial Activities
for the Year Ended 31st July 2023

	31.7.23 £	31.7.22 £
Finance		
Brought forward	1,780	908
Foreign exchange losses	<u>1,630</u>	<u>-</u>
	3,410	908
Governance costs		
Accountancy and legal fees	<u>9,613</u>	<u>2,850</u>
Total resources expended	<u>664,106</u>	<u>456,354</u>
Net (expenditure)/income	<u>(135,421)</u>	<u>12,465</u>

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