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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31 March 2014

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

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

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
For the Year Ended 31 March 2014

Trustees

B Robinson CBE, QFSM, Chairman
Princess Marina Lobanov-Rostovsky JP, MA, Vice Chairman
A Clyde IPFA, Honorary Treasurer
K Dunn BSc MBBS FRCS(Lond) FRCS(plast) FRCS(Ed)
S P Weil MA (Cantab)
P Fuller QFSM, MSc, BSc
R Watkinson FCII
P Toase CBE QFSM DL BSc MCGI FIFireE (appointed 6 September 2013)

Company registered number

04007007

Charity registered number

1082084

Registered office

50 Broadway, Westminster, London, SW1H 0BL

Company secretary

Broadway Secretaries Limited

Accountants

Streets, Potton House, Wyboston Lakes, Great North Road, Wyboston, Bedfordshire, MK44 3BZ

Bankers

Barclays Bank plc, 188 Clapham High Street, London, SW4 7UF

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Solicitors

Bircham Dyson Bell, 50 Broadway, Westminster, London, SW1H 0BL

Management Team

Mrs K Davis - Finance Manager
Mrs A Twedde - Operations Manager

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

TRUSTEES' REPORT
For the Year Ended 31 March 2014

The Trustees who are also directors of the charity for the purposes of the Companies Act submit their annual report and the financial statements of Children's Burns Trust (the company and the group) for the year ended 31 March 2014. The Trustees confirm that the annual report and financial statements of the company and the group comply with current statutory requirements, the requirements of the company and the group's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

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

b. Recruitment and Appointment of Management Committee

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

We would like to welcome a new Trustee to the charity, Phil Toase, who was appointed in September 2013. Phil brings a wealth of sector knowledge within both the fire service and IT industry to CBT and wish him all the best in his new role.

c. Trustee Induction and Training

Our existing Trustees are already familiar with the charity's work and therefore no plans for additional training are to take place. The Trustees are made full aware of all applicable legislation changes that may require the appropriate training, if required. Our new Trustee, Phil Toase, was made fully aware of the obligations required in his role as Trustee and the areas of work that that charity covered prior to his appointment.

d. Organisational Structure

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

A working group has been formed consisting of staff, advisors and several members of the Trustees, which meet on a bi-weekly basis. These meetings ensure that the charity delivers the services and projects specified and to execute the responsibilities and tasks within the charity.

e. Risk Management

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

CHILDREN'S BURNS TRUST
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TRUSTEES' REPORT (continued)
For the Year Ended 31 March 2014

OBJECTIVES AND ACTIVITIES

a. Objectives and Activities

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

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

ACHIEVEMENTS AND PERFORMANCE

a. Review of Activities

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

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

Rehabilitation

Jamboree

Our annual Jamboree was once again held at Grafham Water, Cambridgeshire over a four day period from 31st October to 3rd November 2013, for a group of 8 to 13 year olds. The Jamboree has been designed to work with a younger age group, as for many it could be their first camp and/or away from their families.

As the camp is residential, the on-site team work closely with us to create a tailor-made programme based on our requirements, ensuring that all of the children gain a positive experience away from the home environment. Our programme is designed to develop the children's teamwork and communication skills, whilst improving their own personal performance, self-awareness and confidence. This is carried out by different activities involving problem solving, planning, leadership and creativity skills.

Camps / Clubs

In August, we funded four children to attend a 10 day International Jamboree held in Johannesburg, South Africa. Other burn survivors from around the world attended the camp, including Taiwan, South Korea, Europe and of course South Africa. The camp was split into two parts: a cultural/educational element focusing on the history and varied cultures within South Africa, and a fun element with visiting the FNB football stadium, where the world cup final was held, a trip to a game reserve and a theme park. All of the attendees had an amazing time with one of them quoting "International camp isn't just a camp; it's an experience where you come together and explore other survivor's scars, both emotionally and culturally".

We also provided funding for three children to attend the Scottish burns camp and for one child to attend National Camp held in August at the Grafham Water facility. National camp is for young burn survivors aged from 8 to 17 years and is designed around bringing your burn survivors together and understanding that they are not the only one.

CHILDREN'S BURNS TRUST
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TRUSTEES' REPORT (continued)
For the Year Ended 31 March 2014

Both Pinderfields and Frenchay Burns Clubs held make-up days to assist their older members to find ways to camouflage scarring, in which we fully supported by donating clothes vouchers to the attendees to make their day extra special.

Family Weekends

After burn or scald injury the problems and concerns for parents and siblings are considerable. They must try to understand both what has happened and the impact on their lives and family relationships. This interactive Family Weekend arrangement brings together NHS professionals and a number of family groups in order to share common questions and to understand the psycho-social issues for not only the child with burns but for parents, siblings and other family members.

Since 2005 we have provided a residential programme that involves the whole family of a burn injured child. This programme invites the whole family to a weekend where they meet other families in the same situation. Many parents experience a terrible sense of guilt surrounding the circumstances of their child's accident. This family programme enables them to discuss issues surrounding the child's burn openly with people who understand the emotions that they are experiencing. The effects of a burn injury on siblings is all too easily forgotten. Including them in the weekend experience can help them come to terms with the changes in family life following an injury.

Throughout the year, two weekends were held at Fire Fighters' Charity rehabilitation centre in Penrith, where we would like to extend our grateful thanks for the use of their facilities and the dedication and helpfulness of their staff at the centre. We are looking to extend the programme during 2014 at the Fire Fighters' Charity facility in Littlehampton, to include families from the London and South East burn care network.

Frenchay Burns Club additionally held a family weekend, in Devon, where we supported the programme by sponsoring two families with accommodation and travel costs.

Prevention

How many tenants in social housing are at danger of scalding themselves badly in the bath or shower? Chances are that it's the large majority - statistics show a direct link between social deprivation and burns. CBT have joined forces with the London School of Hygiene & Tropical Medicine, leading burn care professionals, infection control and strategic health planners to look at how best water can be delivered safely - i.e. hot enough to be disease free and cool enough to be safe to use.

There are three main areas that we are concentrating upon:

- To reduce the number of young children scalded each year;
- To raise awareness of safe temperature levels;
- To promote safe handwashing and infection control

Early Years Education Programme

The shocking statistics show the importance of increasing awareness of the dangers of scalding to young children. Our Under 5's Resource Pack has proved extremely successful and has helped many nurseries and children's centres to highlight these dangers to parents and carers and to introduce a Hot Drinks Policy. We have already reached over 300,000 families through contacts with healthcare professionals, Surestart groups, community groups, schools, nurseries and playschools.

CHILDREN'S BURNS TRUST
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TRUSTEES' REPORT (continued)
For the Year Ended 31 March 2014

Cools Cubs Club Prevention Campaign

We supported the Mid Essex Hospital Service NHS Trust at Bloomfield Hospital in Chelmsford, who have quoted "We are immensely grateful for your support of our scald and burns prevention campaign known as the "Cool Cubs Club", set up by our physiotherapists. A tremendous amount has been done already to promote awareness to children and parents, but to have your support and recognition of their work means a great deal to them and is greatly appreciated by us all. Your donation will enable them to move forward with this campaign and help increase prevention awareness even further".

CFOA, Fire Sector Federation & NFSN Partnership

The charity has entered into an informal, non-financial Partnership with the Chief Fire Officers' Association, Fire Sector Federation and the National Fire Sprinkler Network, to promote the benefits of automatic fire sprinkler protection in domestic dwellings, in order to reduce the number of burn injuries which occur in the home.

Burns Database

We have been working alongside one of our Trustee's, Mr Ken Dunn, the leading Consultant Burns and Plastic Surgeon at South Manchester University Hospital to develop the UK's first database that contains accurate information about the nature of burns and scalds affecting children in the UK.

Before this database was constructed there was no information which provided reliable figures for local Government, health or central Government bodies. This makes the job of central Government to inform and advise the general public about prevention measures almost impossible. Furthermore, those responsible for medical and healthcare budgetary planning have to rely on 'estimates' and unreliable data often resulting in inadequate budget provision.

The database has been developed to assist in two ways:

- Providing technical data for those involved in the care and support of children with burns; academics, clinicians and service planners;
- Providing a user friendly preventative education and advice learning zone developed from reliable data.

You can find more information on accessing the database by visiting our website: www.cbtrust.org.uk

Support

Emergency Support

Since the beginning of our financial year in April 2013 we have provided emergency grants as follows: St Andrew's Centre for Burns, Chelmsford for 5 families, Nottingham Burns Unit, 1 family, Sheffield Children's Hospital, 1 family, Royal Manchester Children's Hospital, 1 family, Frenchay (The South West Children's Burn Centre), 1 family and the Royal Victoria Infirmary, Newcastle for 1 family. Referral is always by a burn care professional (either ward staff or psychology department); the majority of requests are for help with travel costs while the child is receiving in-patient and follow-up treatment as many families have large distances to travel. We also provided support for a crazy lawn and re-surfacing area at the St Andrew's Centre for Burns, Chelmsford.

Specialist Hospital Equipment

Following the Mark Master Masons grant in 2009, the grant has now been fully spent, with the last piece of equipment being a Laser Doppler Blood Flow Imager for the South West Children's Burns Centre (formerly Frenchay) in Bristol. The equipment has been installed and all staff have received full training on this invaluable piece of equipment.

We would like to extend our thanks to the Mark Master Masons, who by providing us with the grant originally, we have helped three main hospitals in providing much needed equipment.

CHILDREN'S BURNS TRUST
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TRUSTEES' REPORT (continued)
For the Year Ended 31 March 2014

International

Through our programme with Prince Michael of Kent's Foundation, we continue to provide much needed support in providing much needed medical supplies as well as funding children to attend camp and burns club activities from the Speransky Hospital No. 9 in Moscow, which is Russia's main paediatric burn referral hospital. A strict criteria is followed to ascertain the requirements of each individual case before funding is provided. An annual grant structure is in place and reviewed on a continual basis with the foundation.

As we continue our efforts in Russia we are very grateful to our Patron HRH Prince Michael of Kent GCVO for his ongoing support. We would also like to thank everyone who over the years has helped with our work in Russia whether financially or in kind.

b. GOING CONCERN

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

FINANCIAL REVIEW

a. Principal Funding Sources

Apart from the income generated by the charity's trading company, CBT Events Limited, such as the St. Petersburg Ball and other fundraising events, the principal funding sources for the charity are currently by way of grant income from Trusts and donations made by the public.

b. Investment Policy

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

c. Reserves Policy

The charity has not received any capital endowments. The Trustees therefore believe that it is prudent, when possible, to retain each year's unspent income until an adequate expendable reserve has been established to ensure the continuity of the charity's projects.

Full details of the policies for restricted and unrestricted reserves are given in note 18.

PLANS FOR THE FUTURE

a. Future Developments

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

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

TRUSTEES' REPORT (continued)
For the Year Ended 31 March 2014

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Children's Burns Trust 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).

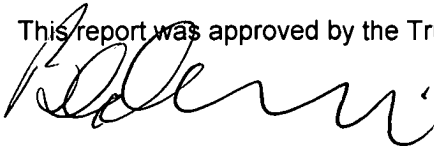
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

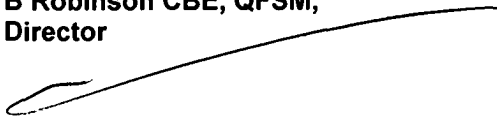
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 23 September 2014 and signed on their behalf by:



B Robynson CBE, QFSM,
Director



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

INDEPENDENT EXAMINER'S REPORT
For the Year Ended 31 March 2014

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILDREN'S BURNS TRUST

I report on the financial statements of the group for the year ended 31 March 2014 which are set out on pages 9 to 23.

This report is made solely to the group's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the group's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the group and the group's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the group is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

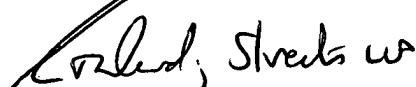
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the group and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated:

5 November 2014

R J Ward

FCA

STREETS

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

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

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
For the Year Ended 31 March 2014

	Note	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Individual donations	2	-	4,213	4,213	4,613
Awards from Organisations	2	4,000	70,214	74,214	70,978
Activities for generating funds	3	-	46,823	46,823	53,850
Investment income	4	-	105	105	118
TOTAL INCOMING RESOURCES		4,000	121,355	125,355	129,559
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	5	-	32,892	32,892	37,444
Charitable activities	6	58,154	71,425	129,579	132,229
Governance costs	7	-	7,471	7,471	8,260
TOTAL RESOURCES EXPENDED		58,154	111,788	169,942	177,933
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		(54,154)	9,567	(44,587)	(48,374)
Transfers between Funds	18	7,283	(7,283)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(46,871)	2,284	(44,587)	(48,374)
<i>Total funds at 1 April 2013</i>		<i>47,493</i>	<i>157,221</i>	<i>204,714</i>	<i>253,088</i>
TOTAL FUNDS AT 31 MARCH 2014		622	159,505	160,127	204,714

The notes on pages 12 to 23 form part of these financial statements.

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

CONSOLIDATED BALANCE SHEET
As at 31 March 2014

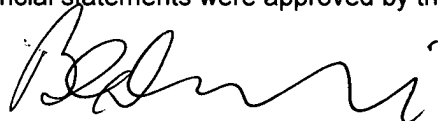
	Note	£	2014 £	£	2013 £
FIXED ASSETS					
Tangible assets	14		40		419
CURRENT ASSETS					
Debtors	16	12,709		2,877	
Cash at bank		221,375		209,486	
		234,084		212,363	
CREDITORS: amounts falling due within one year	17	(73,997)		(8,068)	
NET CURRENT ASSETS			160,087		204,295
NET ASSETS			160,127		204,714
CHARITY FUNDS					
Restricted funds	18		622		47,493
Unrestricted funds	18		159,505		157,221
TOTAL FUNDS			160,127		204,714

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2014 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 23 September 2014 and signed on their behalf, by:



B Robnson CBE, QFSM
Director

The notes on pages 12 to 23 form part of these financial statements.

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

COMPANY BALANCE SHEET
As at 31 March 2014

	Note	£	2014 £	£	As restated 2011 £
FIXED ASSETS					
Tangible assets	14		40		419
Investments	15		2		2
			42		421
CURRENT ASSETS					
Debtors	16	8,440		26,576	
Cash at bank		201,156		180,624	
		209,596		207,200	
CREDITORS: amounts falling due within one year	17	(52,511)		(5,907)	
NET CURRENT ASSETS			157,085		201,293
NET ASSETS			157,127		201,714
CHARITY FUNDS					
Restricted funds	18		622		35,440
Unrestricted funds	18		156,505		166,274
TOTAL FUNDS			157,127		201,714

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2014 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 23 September 2014 and signed on their behalf, by:


B Robnison CBE, QFSM
Chairman

The notes on pages 12 to 23 form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2014

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the company alone as permitted by section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

1.2 COMPANY STATUS

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 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 company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company 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.

1.4 INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

CHILDREN'S BURNS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2014

4. INVESTMENT INCOME

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Bank interest received	-	105	105	118

5. COSTS OF GENERATING VOLUNTARY INCOME

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Fundraising costs	-	1,107	1,107	2,825
CBT Events Limited	-	31,065	31,065	33,017
Voluntary income staff costs	-	720	720	1,602
	-	32,892	32,892	37,444

6. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Prevention	95	17,752	17,847	20,234
Rehabilitation	58,059	30,660	88,719	88,814
Support	-	23,013	23,013	23,181
	58,154	71,425	129,579	132,229

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2014 £	Depreciation 2014 £	Other costs 2014 £	Total 2014 £	Total 2013 £
Prevention	1,740	132	15,975	17,847	20,234
Rehabilitation	6,087	152	82,480	88,719	88,814
Support	9,567	95	13,351	23,013	23,181
	17,394	379	111,806	129,579	132,229

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

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2014

7. GOVERNANCE COSTS

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Legal and professional expenses	-	929	929	932
Accountancy fees	-	5,574	5,574	6,364
Bank charges	-	968	968	964
	-	7,471	7,471	8,260

8. DIRECT COSTS

	Basis of Allocation	Prevention £	Rehabili- tation £	Support £	Total 2014 £	Total 2013 £
Travel and subsistence	Direct	95	4,112	158	4,365	6,872
Office expenses	Direct	-	-	-	-	1,492
Activities and project costs	Direct	1,137	61,519	2,660	65,316	62,926
		1,232	65,631	2,818	69,681	71,290

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9. SUPPORT COSTS

	Basis of Allocation	Prevention £	Rehabilitation £	Support £	Total 2014 £	<i>Total 2013 £</i>
Property costs	Usage	3,944	4,508	2,818	11,270	13,876
Office expenses	Usage	1,201	1,372	858	3,431	1,951
Printing, postage, stationery and telephone	Usage	1,283	1,466	917	3,666	3,283
Misc	Usage	644	737	461	1,842	1,832
External consultants	Usage	6,484	7,410	4,631	18,525	21,600
Travel	Usage	1,091	1,246	779	3,116	2,890
Bank charges and interest	Usage	96	110	69	275	267
Wages and salaries	Staff time	1,595	5,581	8,771	15,947	13,147
National insurance	Staff time	145	506	796	1,447	1,172
Depreciation	Staff time	132	152	95	379	921
		16,615	23,088	20,195	59,898	60,939

10. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2014 £	Depreciation 2014 £	Other costs 2014 £	Total 2014 £	<i>Total 2013 £</i>
Costs of generating voluntary income	720	-	32,172	32,892	37,444
COSTS OF GENERATING FUNDS	720	-	32,172	32,892	37,444
Prevention	1,740	132	15,975	17,847	20,234
Rehabilitation	6,087	152	82,480	88,719	88,814
Support	9,567	95	13,351	23,013	23,181
CHARITABLE ACTIVITIES	17,394	379	111,806	129,579	132,229
GOVERNANCE	-	-	7,471	7,471	8,260
	18,114	379	151,449	169,942	177,933

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11. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2014 £	Support costs 2014 £	Total 2014 £	Total 2013 £
Prevention	1,232	16,615	17,847	20,234
Rehabilitation	65,631	23,088	88,719	88,814
Support	2,818	20,195	23,013	23,181
Total	69,681	59,898	129,579	132,229

12. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2014 £	2013 £
Depreciation of tangible fixed assets: - owned by the charitable group	379	921

During the year, no Trustees received any remuneration or reimbursed expenses (2013 - £NIL).

13. STAFF COSTS

Staff costs were as follows:

	2014 £	2013 £
Wages and salaries	16,667	14,749
Social security costs	1,447	1,172
Total	18,114	15,921

The average monthly number of employees during the year was as follows:

	2014 No.	2013 No.
Administration	1	1

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

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NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2014

14. TANGIBLE FIXED ASSETS

	Other fixed assets £
GROUP AND COMPANY COST	
At 1 April 2013 and 31 March 2014	5,680
DEPRECIATION	
At 1 April 2013	5,261
Charge for the year	379
At 31 March 2014	5,640
NET BOOK VALUE	
At 31 March 2014	40
<i>At 31 March 2013</i>	419

15. FIXED ASSET INVESTMENTS

GROUP

The charity has no investments other than its subsidiary undertaking, CBT Events Limited.

	Share in group under- takings £	
COMPANY COST		
At 1 April 2013 and 31 March 2014 ¹		2
COMPANY INVESTMENTS AT COST COMPRISE:		
	2014	2013
	£	£
Group	2	2

All the fixed asset investments are held in the UK. Details of the charity's investment in its subsidiary undertaking are given in note 22.

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NOTES TO THE FINANCIAL STATEMENTS
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16. DEBTORS

	GROUP		COMPANY	
	2014	2013	2014	2013
	£	£	£	£
Amounts owed by group undertakings	-	-	3,241	25,099
Other debtors	2,450	1,400	-	-
Prepayments and accrued income	10,259	1,477	5,199	1,477
	12,709	2,877	8,440	26,576

**17. CREDITORS:
AMOUNTS FALLING DUE WITHIN ONE YEAR**

	GROUP		COMPANY	
	2014	2013	2014	2013
	£	£	£	£
Trade creditors	1,915	946	1,451	946
Other taxation and social security	416	357	416	357
Accruals and deferred income	71,666	6,765	50,644	4,604
	73,997	8,068	52,511	5,907

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NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2014

18. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
UNRESTRICTED FUNDS					
General Fund	154,221	74,532	(77,215)	(7,283)	156,505
CBT Events Limited	3,000	46,823	(34,573)	-	3,000
	<u>157,221</u>	<u>121,355</u>	<u>(111,788)</u>	<u>(7,283)</u>	<u>159,505</u>
RESTRICTED FUNDS					
Jamboree	-	500	(6,342)	5,842	-
Family Therapy	-	3,500	(5,931)	2,431	-
Master Mark Mason	45,786	-	(45,786)	-	-
Prevention	1,085	-	(95)	(990)	-
International	622	-	-	-	622
	<u>47,493</u>	<u>4,000</u>	<u>(58,154)</u>	<u>7,283</u>	<u>622</u>
Total of funds	<u><u>204,714</u></u>	<u><u>125,355</u></u>	<u><u>(169,942)</u></u>	<u><u>-</u></u>	<u><u>160,127</u></u>

Jamboree

An annual jamboree is funded for children who have suffered a burn or scald injury and volunteers, comprising of Burns Care Specialists and helpers, to attend a fun-packed activity weekend. Donations received and costs incurred for the jamboree are charged to the restricted fund, with the excess of expenditure being met by a net transfer of £5,842 from the charity's general fund.

Family Therapy

The charity continues to make funds available to enable families of children who have suffered from a burn or scald injury to attend specialist therapy sessions. £3,500 was received specifically for this work in 2013/14. The balance of costs has been met from unrestricted donations via a transfer of £2,431 from the charity's general funds.

Master Mark Mason

In 2009/10 Master Mark Mason provided funding for specialist equipment to be provided to three hospitals. This equipment is not always readily available through the NHS and yet is vital to the success of the long term recovery of a child with a burn or scald and to also achieve low or pain free treatment during such recovery. At 31 March 2014 £33,233 had been awarded to Bristol Children's Hospital for the purchase of a new laser Doppler blood flow imager and £12,553 had been awarded to Queen Victoria Hospital, East Grinstead for the provision of child friendly distraction items for new operating theatres. In both cases, the charity has recognised the liability for these grants although the hospitals have not yet claimed the funds due to them.

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NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2014

18. STATEMENT OF FUNDS (continued)

Prevention

Funds continue to be used towards the Hot Water Burns Like Fire campaign and Under 5's resource packs, which are sent on request to carers and community groups. Most prevention work has been undertaken by the charity's own staff and a transfer has therefore been included in the accounts to account for staff time included in general funds, as explained below.

International

In prior years the charity provided much needed support in supplying medical equipment and funding children to attend camp and burns club activities from the Speransky Hospital No. 9 in Moscow and Hospital No. 1 in St Petersburg. No further release of funding has been agreed whilst the charity awaits a breakdown of how funding has been allocated to date. The trustees continue to keep the international activities under review.

TRANSFERS

As set out in note 1.5 the charity allocates staff salaries and support costs to the restricted funds based on an estimate of the time spent on the various activities. The following allocations have been included as transfers from the various restricted funds to the general fund:

SALARY AND OVERHEAD ALLOCATION

	2014 £	2013 £
Prevention	(1,525)	(3,864)
Jamboree	(1,825)	(1,610)
Rehabilitation	(2,945)	-
International	-	(302)
Master Mark Mason	-	(14,283)
General Fund	6,295	20,059
	<hr/>	<hr/>
Total	-	-
	<hr/> <hr/>	<hr/> <hr/>

GENERAL FUND

At the balance sheet date, the charity's expenditure on certain restricted projects had exceeded the specific donations received. Transfers have therefore been made from the general fund to meet the balance of expenditure on these projects.

	2014 £	2013 £
Prevention	535	-
Jamboree	7,667	10,896
Family Therapy	5,376	7,535
General Fund	(13,578)	(18,431)
	<hr/>	<hr/>
Total	-	-
	<hr/> <hr/>	<hr/> <hr/>

CHILDREN'S BURNS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2014

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
General funds	157,221	121,355	(111,788)	(7,283)	159,505
Restricted funds	47,493	4,000	(58,154)	7,283	622
	<u>204,714</u>	<u>125,355</u>	<u>(169,942)</u>	<u>-</u>	<u>160,127</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2014 £	Unrestricted funds 2014 £	Total funds 2014 £	Total funds 2013 £
Tangible fixed assets	-	40	40	419
Current assets	622	233,462	234,084	212,363
Creditors due within one year	-	(73,997)	(73,997)	(8,068)
	<u>622</u>	<u>159,505</u>	<u>160,127</u>	<u>204,714</u>

20. OPERATING LEASE COMMITMENTS

At 31 March 2014 the group had annual commitments under non-cancellable operating leases as follows:

	Land and buildings 2014 £	2013 £
GROUP AND COMPANY		
EXPIRY DATE:		
Between 2 and 5 years	<u>7,072</u>	<u>7,384</u>

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21. RELATED PARTY TRANSACTIONS

S P Weil is a trustee and a partner at Bircham Dyson Bell, the solicitors for the charity. During the year Bircham Dyson Bell invoiced the charity £2,311 (2013 - £7,613) for company secretarial and legal services and received donations totalling £2,500 (2013 £3,000). S P Weil does not charge for his time spent on the charitable activities. As at the balance sheet date the charity owed Bircham Dyson Bell £nil (2013 - £1,200).

Mrs K T Davis acts as finance manager for the charity and provided bookkeeping and administration services through her own business, Focus Management Services. During the year, Focus Management Services invoiced the charity £16,365 (2013 - £16,505) for these services. At the balance sheet date, the charity owed Focus Management Services £1,016 (2013 - £nil).

22. PRINCIPAL SUBSIDIARIES

Company name	Country	Percentage Shareholding	Description
CBT Events Limited	England and Wales	100	Ordinary shares of £1 each

In the year ended 31 March 2014 the charity's subsidiary undertaking made a profit of £nil (2013 - £58). The subsidiary's capital and reserves at 31 March 2014 amounted to £3,002 (2013 £3,002).