

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2018  
FOR  
FIRE AID & INTERNATIONAL DEVELOPMENT  
CIO

Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. 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 2015).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

To promote efficient cost effective and where appropriate , coordinated delivery of emergency services aid. Including , but not exclusively, provision of equipment , training and service development advice to help more effectively reduce loss of life and injuries worldwide due to, but not exclusively, fire, accidents and disasters.

The objectives to be achieved by acting as a communication hub between member organisations and donees for the procurement of equipment, materials and funds, by promoting the work of member organisations, facilitate partnerships and joint projects where appropriate and development of best practice guidance for the delivery of emergency services aid.

##### Public benefit

The Trustees have paid due regard to the Charity Commission guidance on public benefit when planning the charities activities.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

We have recruited 3 new fire and rescue services, these are London Fire Brigade, South Yorkshire Fire and Rescue Service and Hereford + Worcester Fire and Rescue service. Each has also received training on how to use our database.

We have donated 5 fire appliances through our database.

We have recruited 4 new FIRE AID members. This brings us to 30 members.

Over the year we have gathered further data from our members so ensure that all projects have been represented on the 'Projects Map'. This has resulted in a total of 50 projects represented on the map. We used this information to produce a 'flat' map of all the countries we have worked in, including campaigns, training and delivery of equipment. (See website)

FIRE AID has 246 subscriptions, unfortunately we lost some subscriptions due to the GDPR law changes in May 2018. However, we have been using our social media channels to recruit more subscribers.

We have received over 3,000 website hits.

We now have 912 twitter followers as a result of more frequent posts and engagement with key stakeholders. This is a 29% increase since January 2018.

We now have 3 social media outlets, Facebook, Twitter and LinkedIn. We mainly use Twitter to communicate with our stakeholders as we find that is where they are most active.

We have annual funding from the FIA Foundation and a yearly donation from our member AFSA. This year in relation to our HoC fundraising event we raised over £7,000 as well as receiving £3,366 income from the South Sudan project.

We have represented FIRE AID at 5 events. These are: UKRO National Challenge, UKRO Scottish Challenge (speaking at both events). AFSA Development Day, Blue Light Innovation Event, FireEX International London and the Emergency Services Show.

#### Charitable activities continued

We have held 2 of our own events. These are: FIRE AID fundraising dinner and FIRE AID Conference.

We have featured in 3 external publications. These have been an FIA Foundation Blog, FIRE TIMES Magazine and KFRS website. All these articles have promoted the work of FIRE AID and the benefits of UK fire services to build relationships with us.

FIRE AID has delivered 3 presentations on our work, 1 to Holmatro to secure their £2,000 sponsorship of our Fundraising Dinner, 1 to Fire Industry Association to promote our work and lastly, to the UNRSC to secure membership within the collaboration.

We are now members of the UN Road Safety Collaboration.

We have delivered our first FIRE AID independent project in South Sudan.

#### FINANCIAL REVIEW

##### Financial position

FIRE AID has core funding from the FIA Foundation and the Asian Fire Service Association (AFSA) as well as some small one-off donations.

Project specific funding is secured separately by member organisations

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### Recruitment and appointment of new members

Full membership of the CIO is open to not for profit organisations involved in delivering emergency services aid and who are interested in furthering its purposes, and who by applying for membership, has indicated his, her or its agreement to become a member and acceptance of the duty of members as set out in the constitution.

Affiliate membership is open to UK and international companies and other organisations.

##### Duty of Trustees and members

The charity trustees are to manage the affairs of the CIO and may for that purpose exercise all powers of the CIO.

There should be no less than 2 nor more than 7 elected trustees and there should be 1 ex officio trustee (chair) and not more than 5 nominated trustees.

It is the duty of each member of the CIO to exercise his or her powers as a member of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO.

##### Decision making

Decisions of members of the CIO may be taken either by vote at a general meeting or by written resolution.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
1171935

Principal address  
21 Silver Hill  
Tenterden  
Kent  
TN30 6NE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

B A Hoad - resigned 17/7/2018

Mrs E MacLennan

R Morley

S Apter

J Fitzpatrick

A Brown - appointed 17/7/2018

G Bennett - appointed 17/7/2018

Independent examiner

Gibbons Mannington & Phipps LLP

Chartered Accountants

82 High Street

Tenterden

Kent

TN30 6JG

Approved by order of the board of trustees on 4 July 2019 and signed on its behalf by:

Mrs E MacLennan - Trustee

Independent examiner's report to the trustees of Fire Aid & International Development CIO  
I report to the charity trustees on my examination of the accounts of the Fire Aid & International Development CIO (the Trust) for the year ended 31 December 2018.

**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**

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Abigail Page  
CTA ACA  
Gibbons Mannington & Phipps LLP  
Chartered Accountants  
82 High Street  
Tenterden  
Kent  
TN30 6JG

23 July 2019

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2018

				Year Ended 31/12/18	Period 7/3/17 to 31/12/17
	Notes	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	3,367	3,367	6,957
Other trading activities	2	21,606	-	21,606	-
Total		21,606	3,367	24,973	6,957
EXPENDITURE ON					
Raising funds	3	5,418	3,367	8,785	79
Other		1,370	2,666	4,036	3,521
Total		6,788	6,033	12,821	3,600
NET INCOME/(EXPENDITURE)		14,818	(2,666)	12,152	3,357
RECONCILIATION OF FUNDS					
Total funds brought forward		691	2,666	3,357	-
TOTAL FUNDS CARRIED FORWARD		15,509	-	15,509	3,357

The notes form part of these financial statements

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

BALANCE SHEET  
AT 31 DECEMBER 2018

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
CURRENT ASSETS					
Cash at bank		15,809	-	15,809	3,357
CREDITORS					
Amounts falling due within one year	6	(300)	-	(300)	-
NET CURRENT ASSETS		<u>15,509</u>	<u>-</u>	<u>15,509</u>	<u>3,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		15,509	-	15,509	3,357
NET ASSETS		<u>15,509</u>	<u>-</u>	<u>15,509</u>	<u>3,357</u>
FUNDS	7				
Unrestricted funds				15,509	691
Restricted funds				-	2,666
TOTAL FUNDS				<u>15,509</u>	<u>3,357</u>

The financial statements were approved by the Board of Trustees on 4 July 2019 and were signed on its behalf by:

Mrs E Maclellan -Trustee

The notes form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

## 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 2015)', 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.

## 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.

## 2. OTHER TRADING ACTIVITIES

	Year Ended 31/12/18 £	Period 7/3/17 to 31/12/17 £
Fundraising events	<u>21,606</u>	<u>-</u>

## 3. RAISING FUNDS

## Raising donations and legacies

	Year Ended 31/12/18 £	Period 7/3/17 to 31/12/17 £
Equipment	-	79
Event costs	5,374	-
Support costs	<u>3,411</u>	<u>-</u>
	<u>8,785</u>	<u>79</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the period ended 31 December 2017 .

## Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the period ended 31 December 2017 .

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,556	5,401	6,957
Total	1,556	5,401	6,957
EXPENDITURE ON			
Raising funds	79	-	79
Other	787	2,734	3,521
Total	866	2,734	3,600
NET INCOME/(EXPENDITURE)	690	2,667	3,357
TOTAL FUNDS CARRIED FORWARD	690	2,667	3,357

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other creditors	300	-

## 7. MOVEMENT IN FUNDS

	At 1/1/18 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	691	14,818	15,509
Restricted funds			
Restricted fund	2,666	(2,666)	-
TOTAL FUNDS	3,357	12,152	15,509

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2018

## 7. 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	21,606	(6,788)	14,818
Restricted funds			
Restricted fund	3,367	(6,033)	(2,666)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>24,973</u>	<u>(12,821)</u>	<u>12,152</u>

Comparatives for movement in funds

	Net movement in funds £	At 31/12/17 £
Unrestricted Funds		
General fund	691	691
Restricted Funds		
Restricted fund	2,666	2,666
	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>3,357</u>	<u>3,357</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,556	(865)	691
Restricted funds			
Restricted fund	5,401	(2,735)	2,666
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>6,957</u>	<u>(3,600)</u>	<u>3,357</u>

## 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

## 9. LIABILITY OF MEMBERS TO CONTRIBUTE TO THE ASSETS OF THE CIO ON A WINDING UP

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts or liabilities.

10. OUTSTANDING GUARANTEES/SECURED DEBTS

The trustees confirm, in accordance with the Charitable Incorporated Organisation (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2018

	Year Ended 31/12/18 £	Period 7/3/17 to 31/12/17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,367	6,957
Other trading activities		
Fundraising events	21,606	-
Total incoming resources	24,973	6,957
EXPENDITURE		
Raising donations and legacies		
Equipment	-	79
Event costs	5,374	-
	5,374	79
Support costs		
Management		
Insurance	-	168
Meeting costs	426	476
Travel and postage	47	1,371
Project costs	6,033	1,466
Website costs	569	-
	7,075	3,481
Finance		
Bank charges	72	40
Governance costs		
Accountancy and legal fees	300	-
Total resources expended	12,821	3,600
Net income	12,152	3,357