

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
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 11
Detailed Statement of Financial Activities	12

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

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

FIRE AID have recruited 5 new FIRE AID members and FIRE AID currently have 35 members.

London Fire Brigade have seconded a member of staff to FIRE AID part time to assist with admin duties.

In early 2020, FIRE AID donated 1 fire appliance from Buckinghamshire Fire & Rescue Service through our database to the Ukraine..

Equipment donations were paused from April 2020 due to COVID-19 safety restrictions.

All overseas projects were restricted due to COVID-19 safety restrictions in April 2020.

Fundraising events were cancelled due to COVID-19 safety restrictions.

Emergency Services Show and FIRE AID's annual conference were cancelled due to COVID-19 safety restrictions.

FIRE AID has 297 newsletter subscriptions.

FIRE AID have received over 7,000 website hits.

FIRE AID now have 1,358 twitter followers.

During 2020, FIRE AID secured a donation from Holmatro, and continued to receive core funding from the FIA Foundation and EASST.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Charitable Activities - continued

FIRE AID was represented at 5 online events and the 3rd Global Ministerial Conference on Road Safety in Stockholm where FIRE AID Deputy Chair spoke at the post crash response seminar.

FIRE AID attended 3 online UNRSC meetings.

In late 2020 FIRE AID was able to deliver over 1,000 sets of PPE divided between Ukraine and the Philippines.

FIRE AID has continued remote projects reviewing the post-crash systems in Tajikistan, Lebanon, Egypt and Kyrgyzstan.

FIRE AID has continued work with the FCDO on reviewing fire safety materials used in refugee camps.

FINANCIAL REVIEW

Financial position

FIRE AID has core funding from the FIA Foundation, EASST and the Asian Fire Service Association (AFSA).

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Mrs E MacLennan
R Morley - resigned 29.06.20
S Apter
A Brown - resigned 29.06.20
G Bennett
A Wilson - appointed 29.06.20
M Pitney - appointed 29.06.20

Chairman (Ex-officio)

J Fitzpatrick

Staff

Mrs C Hoyland - Coordinator
D Cook - Part time Coordinator (previously)
A Young - Part time Coordinator (current)

Independent Examiner

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

Approved by order of the board of trustees on 11 May 2021 and signed on its behalf by:

Mrs E MacLennan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FIRE AID & INTERNATIONAL DEVELOPMENT CIO

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 Fire Aid & International Development CIO (the Trust) for the year ended 31 December 2020.

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 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.

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

11 May 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,151	805	3,956	33,217
Other trading activities	2	-	-	-	994
Total		3,151	805	3,956	34,211
EXPENDITURE ON					
Raising funds	3	684	-	684	11,416
Other		300	-	300	5,948
Total		984	-	984	17,364
NET INCOME		2,167	805	2,972	16,847
RECONCILIATION OF FUNDS					
Total funds brought forward		30,475	1,881	32,356	15,509
TOTAL FUNDS CARRIED FORWARD		32,642	2,686	35,328	32,356

The notes form part of these financial statements

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Cash at bank		32,942	2,686	35,628	32,656
CREDITORS					
Amounts falling due within one year	6	(300)	-	(300)	(300)
NET CURRENT ASSETS		<u>32,642</u>	<u>2,686</u>	<u>35,328</u>	<u>32,356</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>32,642</u>	<u>2,686</u>	<u>35,328</u>	<u>32,356</u>
NET ASSETS		<u><u>32,642</u></u>	<u><u>2,686</u></u>	<u><u>35,328</u></u>	<u><u>32,356</u></u>
FUNDS					
Unrestricted funds	7			32,642	30,475
Restricted funds				2,686	1,881
TOTAL FUNDS				<u><u>35,328</u></u>	<u><u>32,356</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 May 2021 and were signed on its behalf by:

E MacLennan - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

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

	2020	2019
	£	£
Fundraising events	-	994
	<u> </u>	<u> </u>

3. RAISING FUNDS

	2020	2019
	£	£
Raising donations and legacies		
Event costs	-	2,259
Support costs	684	9,157
	<u> </u>	<u> </u>
	<u>684</u>	<u>11,416</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,179	11,038	33,217
Other trading activities	994	-	994
Total	23,173	11,038	34,211
EXPENDITURE ON			
Raising funds	2,259	9,157	11,416
Other	5,948	-	5,948
Total	8,207	9,157	17,364
NET INCOME	14,966	1,881	16,847
RECONCILIATION OF FUNDS			
Total funds brought forward	15,509	-	15,509
TOTAL FUNDS CARRIED FORWARD	30,475	1,881	32,356

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	<u>300</u>	<u>300</u>

7. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	30,475	2,167	32,642
Restricted funds			
Restricted fund	1,881	805	2,686
TOTAL FUNDS	<u>32,356</u>	<u>2,972</u>	<u>35,328</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,151	(984)	2,167
Restricted funds			
Restricted fund	805	-	805
TOTAL FUNDS	<u>3,956</u>	<u>(984)</u>	<u>2,972</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	15,509	14,966	30,475
Restricted funds			
Restricted fund	-	1,881	1,881
TOTAL FUNDS	<u>15,509</u>	<u>16,847</u>	<u>32,356</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,173	(8,207)	14,966
Restricted funds			
Restricted fund	11,038	(9,157)	1,881
TOTAL FUNDS	<u>34,211</u>	<u>(17,364)</u>	<u>16,847</u>

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

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	15,509	17,133	32,642
Restricted funds			
Restricted fund	-	2,686	2,686
TOTAL FUNDS	<u>15,509</u>	<u>19,819</u>	<u>35,328</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	26,324	(9,191)	17,133
Restricted funds			
Restricted fund	11,843	(9,157)	2,686
TOTAL FUNDS	<u>38,167</u>	<u>(18,348)</u>	<u>19,819</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

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 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,956	33,217
Other trading activities		
Fundraising events	-	994
Total incoming resources	<u>3,956</u>	<u>34,211</u>
EXPENDITURE		
Raising donations and legacies		
Event costs	-	2,259
Support costs		
Management		
Sundries	100	-
Meeting costs	144	168
Travel and postage	19	-
Project costs	-	9,157
Website costs	360	5,414
	<u>623</u>	<u>14,739</u>
Finance		
Bank charges	61	66
Governance costs		
Accountancy and legal fees	300	300
Total resources expended	<u>984</u>	<u>17,364</u>
Net income	<u><u>2,972</u></u>	<u><u>16,847</u></u>