

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
FIRE AID & INTERNATIONAL DEVELOPMENT CIO

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

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 currently have 35 members.

London Fire Brigade continued to second a member of staff to FIRE AID part time to assist with admin duties. Andy Young is now leading on the FIRE AID website, database and Google Ads grant.

Throughout 2021, equipment donations started again post-Covid. In early 2021, five fire appliances were donated from South Wales Fire and Rescue Service via FIRE AID's database. Two were allocated to Operation Florian for Zimbabwe and two were allocated to SERA for Moldova.

In October 2021 Kent Fire and Rescue Service donated six fire appliances to FIRE AID, which were specifically allocated to Ukraine through members SERA and EASST.

Scottish Fire and Rescue Service donated 2,000 sets of PPE, which were delivered to Ukraine via SERA.

New equipment donations have also been received from Mid and West Wales, Hampshire Fire and Rescue Service, Guernsey Fire and Rescue Service and Scottish Fire and Rescue Service during 2021.

Overseas projects were limited during 2021 due to funding and COVID travel restrictions.

However, FIRE AID was able to send six fire appliances to Ukraine alongside a lorry of equipment in its biggest single convoy to date. The project brought together Steering Committee members EASST, SERA, Kent Fire and Rescue Service, London Fire and Rescue Service, Blythwood Care and UKRO to deliver a successful project.

FIRE AID completed its remote projects reviewing the post-crash systems in Tajikistan, Lebanon, Egypt and Kyrgyzstan. This included high-level roundtable meetings in Tajikistan, Lebanon and Kyrgyzstan. With follow up potential for further equipment donations and training with Operation Florian in Lebanon.

WFS delivered remote training to fire and rescue personnel in Lebanon. Good relationships have been built with the Lebanese Fire service with potential funding coming from various Rotary Clubs to deliver a larger project in 2022.

Operation Florian delivered equipment to the Philippines, Zimbabwe and Macedonia during 2021.

SARAIID responded to the earthquake in Haiti during August 2021.

UKRO held a successful National Challenge in Newcastle.

WRO held their first virtual World Challenge, which was a success.

Fundraising events were cancelled due to COVID-19 safety restrictions. However, FIRE AID did attend the FIA AGM where £500 was raised. With a further £1,500 expected from the FIA in April 2022.

FIRE AID attended the Emergency Services Show with members, Operation Florian, SESHAA, Kent Fire and Rescue Service, EASST and WFS attending together. Special thanks to Mike Pitney and Ron Morley for organising this.

Attended 3 UNRSC meetings.

Spoke at the UN Sustainable Transport Conference on post-crash response.

Became members of the Global Alliance for NGO's for Road Safety and spoke at their training event on Advocacy.

Increased newsletter subscription to 292.

FIRE AID's website received over 5,500 views.

Increased Twitter followers to 1,568.

Secured its biggest donation yet from MSA Safety. This relationship has been agreed for a 3-year basis. Steering Committee members agreed the donation of £23,000 would be sent to EASST to part-cover the salary of the Coordinator. As a result a contract and grant was agreed between EASST and FIRE AID for the exchange of this donation.

Published 3 external articles.

#### FINANCIAL REVIEW

Financial position

FIRE AID has core funding from EASST and MSA Safety.

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

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021

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Trustees

Mrs E MacLennan

S Apter

G Bennett

A Wilson

M Pitney

Chairman (Ex-officio)

J Fitzpatrick

Staff

Mrs C Hoyland - Coordinator

A Young - Part time Coordinator (current)

Independent Examiner

Gibbons Mannington & Phipps LLP

Chartered Accountants

82 High Street

Tenterden

Kent

TN30 6JG

Approved by order of the board of trustees on 25 February 2022 and signed on its behalf by:

Mrs E MacLennan - Trustee

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

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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 2021.

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

25 February 2022

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies		9	31,230	31,239	3,956
EXPENDITURE ON Raising funds	2	1,229	26,797	28,026	684
Other		300	-	300	300
Total		1,529	26,797	28,326	984
NET INCOME/(EXPENDITURE)		(1,520)	4,433	2,913	2,972
RECONCILIATION OF FUNDS					
Total funds brought forward		32,642	2,686	35,328	32,356
TOTAL FUNDS CARRIED FORWARD		<u>31,122</u>	<u>7,119</u>	<u>38,241</u>	<u>35,328</u>

The notes form part of these financial statements



FIRE AID & INTERNATIONAL DEVELOPMENT CIO

BALANCE SHEET  
31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		31,422	7,119	38,541	35,628
<b>CREDITORS</b>					
Amounts falling due within one year	5	(300)	-	(300)	(300)
<b>NET CURRENT ASSETS</b>		<u>31,122</u>	<u>7,119</u>	<u>38,241</u>	<u>35,328</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		31,122	7,119	38,241	35,328
<b>NET ASSETS</b>		<u>31,122</u>	<u>7,119</u>	<u>38,241</u>	<u>35,328</u>
<b>FUNDS</b>					
Unrestricted funds	6			31,122	32,642
Restricted funds				7,119	2,686
<b>TOTAL FUNDS</b>				<u>38,241</u>	<u>35,328</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 February 2022 and were signed on its behalf by:

E MacLennan - Trustee

The notes form part of these financial statements

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. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Event costs	686	-
Support costs	27,340	684
	<u>28,026</u>	<u>684</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies	3,151	805	3,956
EXPENDITURE ON			
Raising funds	684	-	684
Other	300	-	300
Total	<u>984</u>	<u>-</u>	<u>984</u>
NET INCOME	<u>2,167</u>	<u>805</u>	<u>2,972</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	30,475	1,881	32,356
TOTAL FUNDS CARRIED FORWARD	<u>32,642</u>	<u>2,686</u>	<u>35,328</u>
5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2021 £	2020 £
Other creditors		<u>300</u>	<u>300</u>
6. MOVEMENT IN FUNDS			
	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	32,642	(1,520)	31,122
Restricted funds			
Restricted fund	2,686	4,433	7,119
TOTAL FUNDS	<u>35,328</u>	<u>2,913</u>	<u>38,241</u>

6. 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	9	(1,529)	(1,520)
Restricted funds			
Restricted fund	31,230	(26,797)	4,433
	<u>31,239</u>	<u>(28,326)</u>	<u>2,913</u>
TOTAL FUNDS	<u>31,239</u>	<u>(28,326)</u>	<u>2,913</u>

Comparatives for 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
	<u>32,356</u>	<u>2,972</u>	<u>35,328</u>
TOTAL FUNDS	<u>32,356</u>	<u>2,972</u>	<u>35,328</u>

Comparative 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
	<u>3,956</u>	<u>(984)</u>	<u>2,972</u>
TOTAL FUNDS	<u>3,956</u>	<u>(984)</u>	<u>2,972</u>

6. MOVEMENT IN FUNDS - continued

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

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	30,475	647	31,122
Restricted funds			
Restricted fund	1,881	5,238	7,119
TOTAL FUNDS	<u>32,356</u>	<u>5,885</u>	<u>38,241</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	3,160	(2,513)	647
Restricted funds			
Restricted fund	32,035	(26,797)	5,238
TOTAL FUNDS	<u>35,195</u>	<u>(29,310)</u>	<u>5,885</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

8. 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.

9. 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.

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	31,239	3,956
Total incoming resources	31,239	3,956
<b>EXPENDITURE</b>		
Raising donations and legacies		
Event costs	686	-
Support costs		
Management		
Sundries	-	100
Meeting costs	82	144
Travel and postage	-	19
Project costs	26,797	-
Website costs	360	360
	27,239	623
Finance		
Bank charges	101	61
Governance costs		
Accountancy and legal fees	300	300
Total resources expended	28,326	984
Net income	2,913	2,972

This page does not form part of the statutory financial statements