

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
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 2022. 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 36 members.

LFB continued to second a member of staff to FIRE AID part-time (Andy Young).

A Wise Bank account was opened which allows FIRE AID members to have a payment card and to make online transactions.

Andy Young made significant improvements to the FIRE AID website which includes a 'Donations' page.

A JustGiving page was set up for FIRE AID in 2022 which allowed the charity to raise significant funds for the Ukraine response.

Major fundraising events in 2022 included a House of Commons lunch and an abseil challenge. Combined these raised over £11,000.

FIRE AID continued to receive corporate funding from MSA Safety which has been used to cover some of the coordinators salary.

FIRE AID also received match funding from the European Bank for Reconstruction and Development (EBRD). This income is specifically allocate to the on-going aid FIRE AID's members are providing in Ukraine.

As well as responding to the Ukraine crisis FIRE AID members have delivered projects in Ghana, Macedonia, Nepal, Lebanon and Cape Verde.

In February 2022 the UK fire service (NFCC), UK Home Office, Fire Industry Association alongside FIRE AID started a partnership to deliver urgent aid to Ukraine.

In March 2022 the first aid convoy of 22 vehicles was delivered to Poland for onward donation to Ukraine. The convoy was the largest convoy of fire and rescue aid ever sent from the UK and it involved members; EASST, Operation Florian, Kent FRS, NFCC, LFB, UKRO and SESHAA. Following these three further convoys were delivered during 2022 donating a total of 70 vehicles and over 40,000 items of vital equipment.

In June 2022 FIRE AID welcomed international partners from Poland, Germany, France and Ukraine to London and hosted a meeting with the Home Secretary and Fire Minister. An MoU was signed between all parties to support on-going convoys and aid missions to firefighters in Ukraine.

Alongside these donations SERA donated 13 vehicles and 4 lorries of equipment to Ukraine 2022.

The united Ukraine response meant FIRE AID have received equipment donations from new FRS such as Northumberland FRS and North Wales FRS.

MSA Safety also donated over \$400,000 worth of new Breathing Apparatus to Ukraine and this donation was facilitated by FIRE AID.

FIRE AID attended the NFCC National Conference and FIA yearly conference to discuss the shared aid delivered to Ukraine.

FIRE AID also attended 2 meetings of the APPG Fire Group to promote its work and request government core funding.

FIRE AID recruited a new Patron (Bob Blackman MP) who is leading the APPG fire group to request government funding. Several letters from MPs of the APPG have been sent to The Home Secretary and Fire Minister in support of core funds.

Members, Operation Florian delivered equipment to the Philippines, Macedonia and Ukraine during 2022.

UKRO held a successful National Challenge in West Midlands.

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

FIRE AID shared a speaking slot at the Emergency Service Show with the NFCC and FIA to discuss the joint aid response to Ukraine.

FIRE AID Vice Chair attended 3 UNRSC meetings.

FIRE AID Vice Chair spoke at the UN Sustainable Transport Conference on post-crash response.

FIRE AID was mentioned as a case study of excellence in the UK Security and Defence exports yearly report.

Increased Twitter followers to 2,546. Tweet impressions rose to 750k during the first 3 Ukraine convoys (March - May 2022).

FIRE AID and its members featured on BBC Breakfast, and various local BBC news outlets; West Sussex and Manchester to name a few.

EASST and the NFCC created a promotional video for FIRE AID for the 1st Ukraine convoy which features FIRE AID members Operation Florian, Kent FRS, EASST, LFB and NFCC as well as UKISAR.

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

Trustees

Mrs E MacLennan	- resigned 24.07.23
S Apter	- resigned 01.03.22
G Bennett	- resigned 24.07.23
A Wilson	- resigned 01.01.23
M Pitney	- resigned 10.06.22
Mrs J Eason	- appointed 20.10.22
I Greenman	- appointed 10.06.22
M Sadiq	- appointed 24.07.23
Ms H Jones	- appointed 24.07.23
A Ledgerton-Lynch	- appointed 24.07.23
C Black	- appointed 17.07.23

Chairman (Ex-officio)

J Fitzpatrick	- resigned 24.07.23
D O'Neill MBE	- appointed 24.07.23

Staff

Mrs C Hoyland	- Coordinator / Deputy Chair
A Young	- Part time Coordinator

Independent Examiner

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

Approved by order of the board of trustees on 26 October 2023 and signed on its behalf by:

A Ledgerton-Lynch - 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 2022.

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

26 October 2023

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies		<u>64,888</u>	<u>68,166</u>	<u>133,054</u>	<u>31,239</u>
EXPENDITURE ON Raising funds	2	8,799	57,971	66,770	28,026
Other		<u>504</u>	<u>-</u>	<u>504</u>	<u>300</u>
Total		<u>9,303</u>	<u>57,971</u>	<u>67,274</u>	<u>28,326</u>
NET INCOME		55,585	10,195	65,780	2,913
RECONCILIATION OF FUNDS Total funds brought forward		31,122	7,119	38,241	35,328
TOTAL FUNDS CARRIED FORWARD		<u><u>86,707</u></u>	<u><u>17,314</u></u>	<u><u>104,021</u></u>	<u><u>38,241</u></u>

The notes form part of these financial statements

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Cash at bank		87,211	17,314	104,525	38,541
CREDITORS					
Amounts falling due within one year	5	(504)	-	(504)	(300)
NET CURRENT ASSETS		<u>86,707</u>	<u>17,314</u>	<u>104,021</u>	<u>38,241</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>86,707</u>	<u>17,314</u>	<u>104,021</u>	<u>38,241</u>
NET ASSETS		<u><u>86,707</u></u>	<u><u>17,314</u></u>	<u><u>104,021</u></u>	<u><u>38,241</u></u>
FUNDS					
Unrestricted funds	6			86,707	31,122
Restricted funds				<u>17,314</u>	<u>7,119</u>
TOTAL FUNDS				<u><u>104,021</u></u>	<u><u>38,241</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2023 and were signed on its behalf by:

A Ledgerton-Lynch - 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

	2022	2021
	£	£
Event costs	8,430	686
Support costs	58,340	27,340
	<u>66,770</u>	<u>28,026</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Other creditors	504	300
		<u>504</u>	<u>300</u>

6.	MOVEMENT IN FUNDS		Net movement in funds	At 31/12/22
		At 1/1/22	in funds	£
		£	£	£
	Unrestricted funds			
	General fund	31,122	55,585	86,707
	Restricted funds			
	Restricted fund	7,119	10,195	17,314
	TOTAL FUNDS	<u>38,241</u>	<u>65,780</u>	<u>104,021</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	64,888	(9,303)	55,585
Restricted funds			
Restricted fund	68,166	(57,971)	10,195
TOTAL FUNDS	<u>133,054</u>	<u>(67,274)</u>	<u>65,780</u>

Comparatives for movement in funds

		Net movement in funds	At 31/12/21
	At 1/1/21	in funds	£
	£	£	£
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

Comparative 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>

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	32,642	54,065	86,707
Restricted funds			
Restricted fund	2,686	14,628	17,314
	<u>35,328</u>	<u>68,693</u>	<u>104,021</u>
TOTAL FUNDS	<u>35,328</u>	<u>68,693</u>	<u>104,021</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	64,897	(10,832)	54,065
Restricted funds			
Restricted fund	99,396	(84,768)	14,628
	<u>164,293</u>	<u>(95,600)</u>	<u>68,693</u>
TOTAL FUNDS	<u>164,293</u>	<u>(95,600)</u>	<u>68,693</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

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 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	133,054	<u>31,239</u>
Total incoming resources	133,054	<u>31,239</u>
EXPENDITURE		
Raising donations and legacies		
Event costs	8,430	686
Support costs		
Management		
Meeting costs	-	82
Travel and postage	216	-
Project costs	57,971	26,797
Website costs	-	360
	<u>58,187</u>	<u>27,239</u>
Finance		
Bank charges	153	101
Governance costs		
Accountancy and legal fees	504	300
Total resources expended	<u>67,274</u>	<u>28,326</u>
Net income	<u><u>65,780</u></u>	<u><u>2,913</u></u>

This page does not form part of the statutory financial statements