

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
FIRE AID & INTERNATIONAL DEVELOPMENT CIO

Gibbons Mannington & Phipps LLP
Chartered Accountants
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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 2023. 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 communications hub between member organisations and donors for the procurement of equipment, materials and funds, by promoting the work of member organisations, facilitating 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

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

FIRE AID recruited a social media expert seconded from Scrumptious consultancy. (Beth Wright).

5 x new Trustees were recruited (Cameron Black, Jane Eason, Heather Jones, Andrew Ledgerton-Lynch and Mehrban Sadiq).

1 x new Chair recruited (David O'Neill).

1 x Vice Chair recruited (Claire Hoyland).

Andy Young set up a Wise Bank account which allows FIRE AID members to have a payment card and to make online transactions. Cameron Black was added onto banking as signatory.

Andy Young began work on new FIRE AID website. Building on the 'donations' page added during 2022 and video content added throughout 2023

A JustGiving page was set up for FIRE AID projects in Ukraine and Nepal.

FIRE AID continued to receive corporate funding from MSA Safety (\$30,000). Agreement approved in December 2023 for MSA to continue corporate donation of \$30,000 for the next 3 years.

FIRE AID also received match funding from the European Bank for Reconstruction and Development (EBRD). This income is specifically allocated to SERA for delivery of 2 x 4x4 trucks and 1,500 sets of PPE which were delivered in June and November retrospectively.

FIRE AID continued to lead on equipment donations to Ukraine in partnership with FIA, HO and NFCC. Delivering a further convoy of 25 vehicles and separate donation of water rescue equipment and boats in response to the Kakhovka Dam disaster.

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

Equipment donations received from Scottish FRS, Hampshire FRS, South Wales FRS, Merseyside FRS, Tyne and Wear FRS, Avon FRS, Staffordshire FRS, Cumbria FRS, North Wales FRS, West Yorkshire FRS, North Yorkshire FRS, MSA safety.

FIRE AID brought together volunteers from Operation Florian, LFB, SESHAA and WFS to deliver equipment donations in multiple projects.

FIRE AID attended international meetings in Poland with Head of State Emergency Service of Ukraine and Polish FRS to discuss our international collaboration.

FIRE AID ran a joint car wash campaign with Fire Fighters Charity to raise funds to bring Ukrainian fire fighters to the UK for rehabilitation. £4,000 raised for FIRE AID with match £4,000 going to FFC.

FIRE AID attended international conference in Germany alongside member Operation Florian.

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

FIRE AID led on a new 'Asset Disposal Policy' for FRS. Meeting with Fire Minister to discuss arranged for early 2024.

FIRE AID Vice Chair attended 3 UNRSC meetings.

FIRE AID and its members featured on BBC Breakfast, and various local BBC news outlets; Kent, Northwest and South Wales to name a few. Mentioned on Eurovision stage following the Ukraine equipment donations coinciding with Eurovision in Liverpool (hosted on behalf of Ukraine). Featured on This Morning and several local ITV outlets.

Held a fundraising event in partnership with FIA and Angloco during Emergency Services Show in Birmingham raising £2,400.

Attended meetings with French customs to continue international cooperation and maintain great relationships built over the last 3 years.

FINANCIAL REVIEW

Financial position

FIRE AID has core funding from 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

Crowborough Community Fire Station
Beacon Road
Crowborough
East Sussex
TN6 1AF

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Mrs E MacLennan	- resigned 24.07.23
G Bennett	- resigned 24.07.23
A Wilson	- resigned 01.01.23
Mrs J Eason	
I Greenman	
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

Chair / Vice Chair (Ex-officio)

J Fitzpatrick	- resigned 24.07.23 (Chair)
D O'Neill MBE	- appointed 24.07.23 (Chair)
Mrs C Hoyland	- appointed 24.07.23 (Vice Chair)

Staff

A Young	- Full time Coordinator
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Independent Examiner

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

Approved by order of the board of trustees on 10 April 2024 and signed on its behalf
by:

Mrs C Hoyland - Vice Chair

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 2023.

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

10 April 2024

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		59,207	83,838	143,045	133,054
Investment income	2	<u>213</u>	<u>-</u>	<u>213</u>	<u>-</u>
Total		<u>59,420</u>	<u>83,838</u>	<u>143,258</u>	<u>133,054</u>
EXPENDITURE ON					
Raising funds	3	21,295	94,679	115,974	66,770
Charitable activities					
Scottish Emergency		18,000	-	18,000	-
Other		<u>522</u>	<u>-</u>	<u>522</u>	<u>504</u>
Total		<u>39,817</u>	<u>94,679</u>	<u>134,496</u>	<u>67,274</u>
NET INCOME/(EXPENDITURE)		19,603	(10,841)	8,762	65,780
RECONCILIATION OF FUNDS					
Total funds brought forward		86,707	17,314	104,021	38,241
TOTAL FUNDS CARRIED FORWARD		<u><u>106,310</u></u>	<u><u>6,473</u></u>	<u><u>112,783</u></u>	<u><u>104,021</u></u>

The notes form part of these financial statements

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank		106,832	6,473	113,305	104,525
CREDITORS					
Amounts falling due within one year	6	(522)	-	(522)	(504)
NET CURRENT ASSETS		<u>106,310</u>	<u>6,473</u>	<u>112,783</u>	<u>104,021</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		106,310	6,473	112,783	104,021
NET ASSETS		<u>106,310</u>	<u>6,473</u>	<u>112,783</u>	<u>104,021</u>
FUNDS					
Unrestricted funds	7			106,310	86,707
Restricted funds				6,473	17,314
TOTAL FUNDS				<u>112,783</u>	<u>104,021</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 April 2024 and were signed on its behalf by:

Mrs C Hoyland - Vice Chair

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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. INVESTMENT INCOME

	2023	2022
	£	£
Bank account interest	213	-
	<u>213</u>	<u>-</u>

3. RAISING FUNDS

Raising donations and legacies

	2023 £	2022 £
Event costs	529	8,430
Support costs	115,445	58,340
	<u>115,974</u>	<u>66,770</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Other creditors	522	504
		<u>522</u>	<u>504</u>

7.	MOVEMENT IN FUNDS		Net movement in funds	At 31/12/23
		At 1/1/23	in funds	£
		£	£	£
	Unrestricted funds			
	General fund	86,707	19,603	106,310
	Restricted funds			
	Restricted fund	17,314	(10,841)	6,473
	TOTAL FUNDS	<u>104,021</u>	<u>8,762</u>	<u>112,783</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	59,420	(39,817)	19,603
Restricted funds			
Restricted fund	83,838	(94,679)	(10,841)
TOTAL FUNDS	<u>143,258</u>	<u>(134,496)</u>	<u>8,762</u>

Comparatives for 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>

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	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>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	31,122	75,188	106,310
Restricted funds			
Restricted fund	7,119	(646)	6,473
TOTAL FUNDS	<u>38,241</u>	<u>74,542</u>	<u>112,783</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	124,308	(49,120)	75,188
Restricted funds			
Restricted fund	152,004	(152,650)	(646)
TOTAL FUNDS	<u>276,312</u>	<u>(201,770)</u>	<u>74,542</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

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.

FIRE AID & INTERNATIONAL DEVELOPMENT CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	143,045	133,054
Investment income		
Bank account interest	213	-
Total incoming resources	143,258	133,054
EXPENDITURE		
Raising donations and legacies		
Event costs	529	8,430
Charitable activities		
Grants to institutions	18,000	-
Support costs		
Management		
Travel and postage	685	216
Project costs	94,679	57,971
Website costs	432	-
Co-ordinator Salary	19,583	-
	115,379	58,187
Finance		
Bank charges	66	153
Governance costs		
Accountancy and legal fees	522	504
Total resources expended	134,496	67,274
Net income	8,762	65,780

This page does not form part of the statutory financial statements