

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
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 2024. 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.

## ACHIEVEMENTS AND PERFORMANCE

### Charitable activities

LFB continued committed to replace Andy Young through the full-time secondment of Ben Dotchin.

New website launched built by Andy Young.

FIRE AID continued to receive corporate funding from MSA Safety (£30,000). Agreement approved in 2024 for MSA to continue corporate donation of £30,000 for the next 3 years.

FIRE AID continued to lead on equipment donations across the UK. Equipment donations during 2024 were delivered to Ukraine, Nepal, The Gambia, Ghana, Kenya, Tanzania, Zimbabwe and the Philippines.

Our work in Ukraine grew throughout 2024 with another large-scale convoy of 29 vehicles and thousands of pieces of equipment being delivered in partnership with FIA, HO and NFCC. Delivering a further convoy of 29 vehicles.

Launched our documentary film on our work in Ukraine and held 2 film screenings through grant funding from the FIA Foundation.

Hosted senior members of the State Emergency Service of Ukraine in London.

Our partners delivered training programmes in Zimbabwe, Pakistan, Nepal, Macedonia, The Gambia and Ghana.

The partnership with Dubai Civil Defence grew with the donation of 3 new wildfire vehicles to Morocco, Kenya and Ghana.

Handover events held in Ghana for the vehicle. Others to follow in 2025.

A Successful fundraising event in the House of Lords raised just over £4,000.

DFDS donated the cost of the ferries for convoy 7 to FIRE AID resulting in a £6,000 donation.

Received corporation donations from various companies totally £4,500.

FIRE AID Vice Chair attended 2 UNRSC meetings, one in person in New York.

Attended AFOA conference, NR Training centre opening, ESS 2025.

FIRE AID, Dubai Civil Defence and Angloco won Collaboration of the Year at Excellence in Fire Awards.

10 Regional champions recruited.

Treasurer recruited.

Disciplinary and expenses policy written.

Agreement to engage with a consultant 2 days a week to work on FIRE AID development.

Agreement to engage with bid writer on an add hoc basis.

## 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 organisationa.

### 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

90B Sunningvale Avenue  
Westerham  
Kent  
TN16 3TT

### Trustees

Mrs J Eason	
I Greenman	
M Sadiq	
Ms H Jones	
A Ledgerton-Lynch	- resigned July 2025
C Black	
M Fleckney	- appointed 22.10.24

### Chair / Vice Chair (Ex-officio)

D O'Neill MBE	(Chair)
Mrs C Hoyland	(Vice Chair)

### Staff

A Young	- Coordinator seconded from London Fire Brigade (resigned in 2024)
B Dotchin	- Coordinator seconded from London Fire Brigade (appointed in 2024)

REFERENCE AND ADMINISTRATIVE DETAILS

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 8 August 2025 and signed on its behalf by:

M W Fleckney - 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 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of CTA ACA which is one of the listed bodies.

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

8 August 2025

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,431	515,263	571,694	143,045
Investment income	3	<u>339</u>	<u>-</u>	<u>339</u>	<u>213</u>
Total		<u>56,770</u>	<u>515,263</u>	<u>572,033</u>	<u>143,258</u>
EXPENDITURE ON					
Raising funds	4	46,948	-	46,948	115,974
Charitable activities	5				
Scottish Emergency		-	-	-	18,000
Dubair Environmental Impact		-	292,000	292,000	-
Other		<u>3,736</u>	<u>131,382</u>	<u>135,118</u>	<u>522</u>
Total		<u>50,684</u>	<u>423,382</u>	<u>474,066</u>	<u>134,496</u>
NET INCOME		6,086	91,881	97,967	8,762
RECONCILIATION OF FUNDS					
Total funds brought forward		106,310	6,473	112,783	104,021
TOTAL FUNDS CARRIED FORWARD		<u><u>112,396</u></u>	<u><u>98,354</u></u>	<u><u>210,750</u></u>	<u><u>112,783</u></u>

The notes form part of these financial statements



FIRE AID & INTERNATIONAL DEVELOPMENT CIO

BALANCE SHEET  
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Cash at bank		113,596	98,354	211,950	113,305
CREDITORS					
Amounts falling due within one year	10	(1,200)	-	(1,200)	(522)
NET CURRENT ASSETS		<u>112,396</u>	<u>98,354</u>	<u>210,750</u>	<u>112,783</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		112,396	98,354	210,750	112,783
NET ASSETS		<u>112,396</u>	<u>98,354</u>	<u>210,750</u>	<u>112,783</u>
FUNDS	11				
Unrestricted funds				112,396	106,310
Restricted funds				<u>98,354</u>	<u>6,473</u>
TOTAL FUNDS				<u>210,750</u>	<u>112,783</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2025 and were signed on its behalf by:

M W Fleckney - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>98,306</u>	<u>8,567</u>
Net cash provided by operating activities		<u>98,306</u>	<u>8,567</u>
Cash flows from investing activities			
Interest received		<u>339</u>	<u>213</u>
Net cash provided by investing activities		<u>339</u>	<u>213</u>
Change in cash and cash equivalents in the reporting period		<u>98,645</u>	<u>8,780</u>
Cash and cash equivalents at the beginning of the reporting period		<u>113,305</u>	<u>104,525</u>
Cash and cash equivalents at the end of the reporting period		<u><u>211,950</u></u>	<u><u>113,305</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	97,967	8,762
Adjustments for:		
Interest received	(339)	(213)
Increase in creditors	678	18
Net cash provided by operations	<u>98,306</u>	<u>8,567</u>

## 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank	<u>113,305</u>	<u>98,645</u>	<u>211,950</u>
	<u>113,305</u>	<u>98,645</u>	<u>211,950</u>
Total	<u>113,305</u>	<u>98,645</u>	<u>211,950</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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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. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>571,694</u>	<u>143,045</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 3. INVESTMENT INCOME

	2024	2023
	£	£
Bank account interest	<u>339</u>	<u>213</u>

## 4. RAISING FUNDS

## Raising donations and legacies

	2024	2023
	£	£
Event costs	13,576	529
Support costs	<u>33,372</u>	<u>115,445</u>
	<u>46,948</u>	<u>115,974</u>

## 5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 6) £
Dubair Environmental Impact	<u>292,000</u>

## 6. GRANTS PAYABLE

	2024	2023
	£	£
Scottish Emergency	-	18,000
Dubair Environmental Impact	<u>292,000</u>	<u>-</u>
	<u>292,000</u>	<u>18,000</u>

## 7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	33,300	72	-	33,372
Other resources expended	<u>133,852</u>	<u>-</u>	<u>1,266</u>	<u>135,118</u>
	<u>167,152</u>	<u>72</u>	<u>1,266</u>	<u>168,490</u>

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

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

	2024 £	2023 £
Other creditors	<u>1,200</u>	<u>522</u>

## 11. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	106,310	6,086	112,396
Restricted funds			
Ukraine	6,473	32,417	38,890
Dubai Civil Defence	-	56,494	56,494
Nepal	-	2,768	2,768
Ghana	-	202	202
	<u>6,473</u>	<u>91,881</u>	<u>98,354</u>
TOTAL FUNDS	<u>112,783</u>	<u>97,967</u>	<u>210,750</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,770	(50,684)	6,086
Restricted funds			
Ukraine	153,047	(120,630)	32,417
Dubai Civil Defence	353,494	(297,000)	56,494
Nepal	7,222	(4,454)	2,768
Ghana	1,500	(1,298)	202
	<u>515,263</u>	<u>(423,382)</u>	<u>91,881</u>
TOTAL FUNDS	<u>572,033</u>	<u>(474,066)</u>	<u>97,967</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

Comparative 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			
Ukraine	83,838	(94,679)	(10,841)
<b>TOTAL FUNDS</b>	<b>143,258</b>	<b>(134,496)</b>	<b>8,762</b>

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

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	86,707	25,689	112,396
Restricted funds			
Ukraine	17,314	21,576	38,890
Dubai Civil Defence	-	56,494	56,494
Nepal	-	2,768	2,768
Ghana	-	202	202
	<b>17,314</b>	<b>81,040</b>	<b>98,354</b>
<b>TOTAL FUNDS</b>	<b>104,021</b>	<b>106,729</b>	<b>210,750</b>



## 11. MOVEMENT IN FUNDS - continued

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	116,190	(90,501)	25,689
Restricted funds			
Ukraine	236,885	(215,309)	21,576
Dubai Civil Defence	353,494	(297,000)	56,494
Nepal	7,222	(4,454)	2,768
Ghana	1,500	(1,298)	202
	<u>599,101</u>	<u>(518,061)</u>	<u>81,040</u>
TOTAL FUNDS	<u>715,291</u>	<u>(608,562)</u>	<u>106,729</u>

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

## 13. 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.

## 14. 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.