

REGISTERED COMPANY NUMBER: 00121413 (England and Wales)
REGISTERED CHARITY NUMBER: 298065

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
British Fire Services Association

Prestige Accounting Limited T/A Simon Moss & Co
The Finance Centre
34a Southgate
Sleaford
Lincolnshire
NG34 7RY

British Fire Services Association

Contents of the Financial Statements
for the Year Ended 31 December 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

British Fire Services Association

Report of the Trustees for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 activities

The company is a charity and forum for **all** Fire-Fighters to ensure the highest priority is afforded to all matters appertaining to fire safety and training which actively promotes the personal development of all Fire-Fighters, and to generally do things as may from time to time be necessary to elevate the status for the benefit of the community at large, and to assist members of the welfare fund and or other dependants of deceased members, or other deserving persons who may have been connected with the fire service.

The main activities undertaken in relation to these objects in 2021 were:

- The Governing Council and General Secretary continue to find ways to streamline the administrative processes and improve the financial efficiency of the Association;
- To continue in providing central support to the Districts and Overseas members;
- The Governing Council and General Secretary are developing new ways to improve communication with the membership, this includes our attendance at the Emergency Services Show.

ACHIEVEMENT AND PERFORMANCE

The net expenditure for the year was £2,297 (2020 - £8,615 net income) after taking account of the loss on the charity investments of £3,805 (2020 - £9,299 gain on investments). The funds of the charity at 31 December 2021 reduced by £2,297 to £291,025.

FINANCIAL REVIEW

Following the sale of a property in 2005 the charity has substantial reserves and the unrestricted reserves including those represented by fixed assets stood at £284,063 at 31 December 2021. These will cover the shortfall in income over running costs of the charity, and also be available for any emergencies which may arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

the charity is a company limited by guarantee with the liability of each member not to exceed 12.5p. The governing document of the charity is the memorandum and articles of association dated 15 April 1912 as amended on 7 September 1987.

Organisational structure

The governing council is the governing body of the Association, the members of which are the directors for the purpose of company law and the trustees for the purpose of charity law. It is freely elected by the districts and groups and is represented by members of both the public fire services and occupational fire brigades. To be eligible to be elected to the governing council, a person must be a member of the Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00121413 (England and Wales)

Registered Charity number

298065

British Fire Services Association

Report of the Trustees
for the Year Ended 31 December 2021

Registered office

C/o Simon Moss & Co
The Finance Centre
34a Southgate
Sleaford
Lincolnshire
NG34 7RY

Trustees

A J Barker
V Fisher
D W Lown
G McSweeney
P W T Mills
S Shirley
F Turner
R Lovelace
P Basson
J Watson
M Stokes
S Higgins

Company Secretary

G Howgate

Independent Examiner

Prestige Accounting Limited T/A Simon Moss & Co
The Finance Centre
34a Southgate
Sleaford
Lincolnshire
NG34 7RY

Advisers

Accountants

Prestige Accounting Ltd T/a Simon Moss & Co
The Finance Centre
34a Southgate
Sleaford
Lincolnshire
NG34 7RY

Bankers

Lloyds TSB Bank plc
London Road
Leicester
LE2 1GF

British Fire Services Association

Report of the Trustees
for the Year Ended 31 December 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
M Stokes - Trustee

Independent Examiner's Report to the Trustees of
British Fire Services Association

Independent examiner's report to the trustees of British Fire Services Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Simon J Moss FCCA
Prestige Accounting Limited T/A Simon Moss & Co
The Finance Centre
34a Southgate
Sleaford
Lincolnshire
NG34 7RY

Date:

British Fire Services Association

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,940	364	10,304	8,037
Other trading activities	2	12,096	-	12,096	8,935
Total		22,036	364	22,400	16,972
 EXPENDITURE ON					
Raising funds		10,123	-	10,123	7,643
Charitable activities					
Management costs		10,769	-	10,769	10,013
Total		20,892	-	20,892	17,656
Net gains/(losses) on investments		(3,805)	-	(3,805)	9,299
NET INCOME/(EXPENDITURE)		(2,661)	364	(2,297)	8,615
Transfers between funds	10	(332)	332	-	-
Net movement in funds		(2,993)	696	(2,297)	8,615
RECONCILIATION OF FUNDS					
Total funds brought forward		287,056	6,266	293,322	284,707
TOTAL FUNDS CARRIED FORWARD		284,063	6,962	291,025	293,322

The notes form part of these financial statements

British Fire Services Association

Balance Sheet

31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	6	985	-	985	540
Investments	7	256,587	-	256,587	260,392
		<u>257,572</u>	<u>-</u>	<u>257,572</u>	<u>260,932</u>
CURRENT ASSETS					
Stocks	8	10,103	-	10,103	7,777
Cash at bank		22,139	6,962	29,101	30,442
		<u>32,242</u>	<u>6,962</u>	<u>39,204</u>	<u>38,219</u>
CREDITORS					
Amounts falling due within one year	9	(5,751)	-	(5,751)	(5,829)
		<u>(5,751)</u>	<u>-</u>	<u>(5,751)</u>	<u>(5,829)</u>
NET CURRENT ASSETS					
		<u>26,491</u>	<u>6,962</u>	<u>33,453</u>	<u>32,390</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>284,063</u>	<u>6,962</u>	<u>291,025</u>	<u>293,322</u>
NET ASSETS					
		<u>284,063</u>	<u>6,962</u>	<u>291,025</u>	<u>293,322</u>
FUNDS					
Unrestricted funds	10			284,063	287,056
Restricted funds				6,962	6,266
				<u>291,025</u>	<u>293,322</u>
TOTAL FUNDS					
				<u>291,025</u>	<u>293,322</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

British Fire Services Association

Balance Sheet - continued

31 December 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
M Stokes - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 30% on reducing balance, 15% on reducing balance and 10% on reducing balance
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Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments

Investments in accumulation share in the M & G Charibond Charities Fixed Interest Fund are stated at the mid-market price at 31 December. As the income in respect of these units is not distributed, but retained in the fund and reflected in the price of the units, it is not reflected in the Statement of Financial Activities. The movement in the value of the units during the year is recognised as an unrealised gain or loss.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**2. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Events and activities	-	46
Charitable trading income	12,096	8,889
	<u>12,096</u>	<u>8,935</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	280	73
	<u>280</u>	<u>73</u>

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,827	210	8,037
Other trading activities	8,889	46	8,935
Total	<u>16,716</u>	<u>256</u>	<u>16,972</u>
EXPENDITURE ON			
Raising funds	7,597	46	7,643
Charitable activities			
Management costs	10,013	-	10,013
Total	<u>17,610</u>	<u>46</u>	<u>17,656</u>
Net gains on investments	9,299	-	9,299
NET INCOME	<u>8,405</u>	<u>210</u>	<u>8,615</u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	278,651	6,056	284,707
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>287,056</u>	<u>6,266</u>	<u>293,322</u>

6. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 January 2021		6,562
Additions		725
		<hr/>
At 31 December 2021		7,287
		<hr/>
DEPRECIATION		
At 1 January 2021		6,022
Charge for year		280
		<hr/>
At 31 December 2021		6,302
		<hr/>
NET BOOK VALUE		
At 31 December 2021		985
		<hr/>
At 31 December 2020		540
		<hr/>

7. FIXED ASSET INVESTMENTS

		Listed investments £
MARKET VALUE		
At 1 January 2021		260,392
Revaluations		(3,805)
		<hr/>
At 31 December 2021		256,587
		<hr/>
NET BOOK VALUE		
At 31 December 2021		256,587
		<hr/>
At 31 December 2020		260,392
		<hr/>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**7. FIXED ASSET INVESTMENTS - continued**

The above investment comprises of 6063.136 accumulation shares in the M & G Charibond Charities Fixed Interest Common Investment Fund (listed UK investments). The historical cost of the investment was £128,543 (2020 - £128,543)

8. STOCKS

	31.12.21	31.12.20
	£	£
Finished goods	10,103	7,777
	<u>10,103</u>	<u>7,777</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	104	103
Accruals and deferred income	5,647	5,726
	<u>5,751</u>	<u>5,829</u>

10. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
General fund	287,056	(2,661)	(332)	284,063
Restricted funds				
District fund	5,388	364	332	6,084
Scholarship fund	878	-	-	878
	<u>6,266</u>	<u>364</u>	<u>332</u>	<u>6,962</u>
TOTAL FUNDS	<u>293,322</u>	<u>(2,297)</u>	<u>-</u>	<u>291,025</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	22,036	(20,892)	(3,805)	(2,661)
Restricted funds				
District fund	364	-	-	364
	<u>22,400</u>	<u>(20,892)</u>	<u>(3,805)</u>	<u>(2,297)</u>
TOTAL FUNDS	<u>22,400</u>	<u>(20,892)</u>	<u>(3,805)</u>	<u>(2,297)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	278,651	8,405	287,056
Restricted funds			
District fund	5,178	210	5,388
Scholarship fund	878	-	878
	<u>6,056</u>	<u>210</u>	<u>6,266</u>
TOTAL FUNDS	<u>284,707</u>	<u>8,615</u>	<u>293,322</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	16,716	(17,610)	9,299	8,405
Restricted funds				
District fund	256	(46)	-	210
	<u>16,972</u>	<u>(17,656)</u>	<u>9,299</u>	<u>8,615</u>
TOTAL FUNDS	<u>16,972</u>	<u>(17,656)</u>	<u>9,299</u>	<u>8,615</u>

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	278,651	5,744	(332)	284,063
Restricted funds				
District fund	5,178	574	332	6,084
Scholarship fund	878	-	-	878
	<u>6,056</u>	<u>574</u>	<u>332</u>	<u>6,962</u>
TOTAL FUNDS	<u>284,707</u>	<u>6,318</u>	<u>-</u>	<u>291,025</u>

10. 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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	38,752	(38,502)	5,494	5,744
Restricted funds				
District fund	620	(46)	-	574
TOTAL FUNDS	<u>39,372</u>	<u>(38,548)</u>	<u>5,494</u>	<u>6,318</u>

Scholarship fund

The purpose of this fund is to enable BFSA sponsored firefighters to take part in an exchange agreement between UK brigades and overseas fire departments. The objectives of the arrangement are to broaden outlook and gain experience. Fire-Fighters are accepted on the proviso that a short paper of approximately 1000 words, plus any appropriate photographs, is submitted for publication in the BFSA journal.

District funds

These funds represent monies raised by district members to be used for district purposes such as visits and meetings. The district accounts which have been included in the financial statements have been drawn up for the years ended between 30 September 20 and 31 December 2020.

11. RELATED PARTY DISCLOSURES

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

British Fire Services Association

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	528	370
Gift aid	559	530
Subscriptions	9,217	7,137
	<hr/>	<hr/>
	10,304	8,037
Other trading activities		
Events and activities	-	46
Charitable trading income	12,096	8,889
	<hr/>	<hr/>
	12,096	8,935
Total incoming resources	22,400	16,972
EXPENDITURE		
Other trading activities		
Opening stock	7,777	7,542
Purchases	12,449	7,832
Event and activities costs	-	46
Closing stock	(10,103)	(7,777)
	<hr/>	<hr/>
	10,123	7,643
Support costs		
Management		
Insurance	251	251
Light and heat	1,000	1,000
Telephone	82	123
Printing and stationery	983	109
Advertising	219	500
Sundries	48	48
Repairs and renewals	120	355
Postage	735	565
Travel and subsistence	330	-
Donations	-	180
Administration expenses	3,600	3,600
Depreciation	280	73
	<hr/>	<hr/>
	7,648	6,804
Finance		
Bank charges	901	989

This page does not form part of the statutory financial statements

British Fire Services Association

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Finance		
Governance costs		
Accountancy and legal fees	2,220	2,220
Total resources expended	20,892	17,656
Net income/(expenditure)	1,508	(684)

This page does not form part of the statutory financial statements