

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 2018
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

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for the Year Ended 31 December 2018

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British Fire Services Association

Report of the Trustees for the Year Ended 31 December 2018

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 2018. 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 2015).

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 2018 were:

- The addition of a Facebook page to supplement the website as a communications device with members;
- An approach to the Cabinet Office regarding the wearing and status of Association medals;
- The Governing Council and General Secretary have worked to improve the management and administration of the Association;
- To provide central support to the Districts as requested.

ACHIEVEMENT AND PERFORMANCE

The net expenditure for the year was £6,550 (2017 - net income £7,780) including the loss on the charity investments of £2,995 (2017 - gain £5,031). The funds of the charity at 31 December 2018 decreased by £6,550 to £274,202.

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 £268,128 at 31 December 2018. 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 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

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

Trustees

A J Barker	
V Fisher	
M Lee	- resigned 23.6.18
D W Lown	
G McSweeney	
P W T Mills	
S Shirley	
F Turner	
R Lovelace	
P Basson	- appointed 13.4.19
J Watson	- appointed 13.4.19
M Stokes	- appointed 13.4.19
S Higgins	- appointed 13.4.19

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

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

British Fire Services Association

Report of the Trustees
for the Year Ended 31 December 2018

Approved by order of the board of trustees on 7 June 2019 and signed on its behalf by:

F Turner - 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 2018.

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

7 June 2019

British Fire Services Association

Statement of Financial Activities
for the Year Ended 31 December 2018

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,644	100	8,744	10,879
Other trading activities	2	12,178	709	12,887	11,381
Total		20,822	809	21,631	22,260
EXPENDITURE ON					
Raising funds		6,971	1,505	8,476	5,897
Charitable activities					
Management costs		16,710	-	16,710	13,614
Total		23,681	1,505	25,186	19,511
Net gains/(losses) on investments		(2,995)	-	(2,995)	5,031
NET INCOME/(EXPENDITURE)		(5,854)	(696)	(6,550)	7,780
RECONCILIATION OF FUNDS					
Total funds brought forward		273,982	6,770	280,752	272,972
TOTAL FUNDS CARRIED FORWARD		268,128	6,074	274,202	280,752

The notes form part of these financial statements

British Fire Services Association

Balance Sheet

At 31 December 2018

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
FIXED ASSETS					
Tangible assets	6	700	-	700	804
Investments	7	251,300	-	251,300	254,295
		<u>252,000</u>	<u>-</u>	<u>252,000</u>	<u>255,099</u>
CURRENT ASSETS					
Stocks	8	8,615	-	8,615	8,769
Cash at bank		13,015	6,074	19,089	20,238
		<u>21,630</u>	<u>6,074</u>	<u>27,704</u>	<u>29,007</u>
CREDITORS					
Amounts falling due within one year	9	(5,502)	-	(5,502)	(3,354)
		<u>16,128</u>	<u>6,074</u>	<u>22,202</u>	<u>25,653</u>
NET CURRENT ASSETS					
		<u>16,128</u>	<u>6,074</u>	<u>22,202</u>	<u>25,653</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>268,128</u>	<u>6,074</u>	<u>274,202</u>	<u>280,752</u>
NET ASSETS					
		<u>268,128</u>	<u>6,074</u>	<u>274,202</u>	<u>280,752</u>
FUNDS					
Unrestricted funds	10			268,128	273,982
Restricted funds				6,074	6,770
				<u>274,202</u>	<u>280,752</u>
TOTAL FUNDS					
				<u>274,202</u>	<u>280,752</u>

The notes form part of these financial statements

British Fire Services Association

Balance Sheet - continued

At 31 December 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 7 June 2019 and were signed on its behalf by:

F Turner -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 2015)', 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.

2. OTHER TRADING ACTIVITIES

	31.12.18	31.12.17
	£	£
Events and activities	709	1,800
Charitable trading income	12,178	9,581
	<u>12,887</u>	<u>11,381</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

3. NET INCOME/(EXPENDITURE)

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

	31.12.18	31.12.17
	£	£
Depreciation - owned assets	104	127
	<u>104</u>	<u>127</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

Attendance allowances were paid to the following trustees to cover their expenses of attending meetings and events of the charity:

P Mills £0 (£0 - 2017)
S Shirley £25 (£50 - 2017)
M Lee £25 (£25 - 2017)
V Fisher £90 (£0 - 2017)
F Turner £175 (£75 - 2017)
G McSweeney £85 (£75 - 2017)
R Lovelace £135 (£75 - 2017)
D Lown £55 (£50 - 2017)
A Barker £25 (£50 - 2017)

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,778	101	10,879
Other trading activities	9,581	1,800	11,381
Total	<u>20,359</u>	<u>1,901</u>	<u>22,260</u>
EXPENDITURE ON			
Raising funds	5,121	776	5,897
Charitable activities			
Management costs	13,614	-	13,614
Total	<u>18,735</u>	<u>776</u>	<u>19,511</u>
Net gains/(losses) on investments	5,031	-	5,031
NET INCOME/(EXPENDITURE)	<u>6,655</u>	<u>1,125</u>	<u>7,780</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	267,327	5,645	272,972
TOTAL FUNDS CARRIED FORWARD	<u>273,982</u>	<u>6,770</u>	<u>280,752</u>
6. TANGIBLE FIXED ASSETS			Fixtures and fittings £
COST			
At 1 January 2018 and 31 December 2018			<u>6,562</u>
DEPRECIATION			
At 1 January 2018			5,758
Charge for year			104
At 31 December 2018			<u>5,862</u>
NET BOOK VALUE			
At 31 December 2018			<u>700</u>
At 31 December 2017			<u>804</u>
7. FIXED ASSET INVESTMENTS			Listed investments £
MARKET VALUE			
At 1 January 2018			254,295
Revaluations			(2,995)
At 31 December 2018			<u>251,300</u>
NET BOOK VALUE			
At 31 December 2018			<u>251,300</u>
At 31 December 2017			<u>254,295</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

7. FIXED ASSET INVESTMENTS - continued

The above investment comprises of 6297.954 accumulation shares in the M & G Charibond Charities Fixed Interest Common Investment Fund (listed UK investments). The historical cost of the investment was £133,522 (2017 - £133,522)

8. STOCKS

	31.12.18	31.12.17
	£	£
Finished goods	8,615	8,769
	<u>8,615</u>	<u>8,769</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
Other creditors	104	103
Accruals and deferred income	5,398	3,251
	<u>5,502</u>	<u>3,354</u>

10. MOVEMENT IN FUNDS

	At 1.1.18	Net movement in funds	At 31.12.18
	£	£	£
Unrestricted funds			
General fund	273,982	(5,854)	268,128
Restricted funds			
District fund	5,892	(696)	5,196
Scholarship fund	878	-	878
	<u>6,770</u>	<u>(696)</u>	<u>6,074</u>
TOTAL FUNDS	<u>280,752</u>	<u>(6,550)</u>	<u>274,202</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	20,822	(23,681)	(2,995)	(5,854)
Restricted funds				
District fund	809	(1,505)	-	(696)
TOTAL FUNDS	<u>21,631</u>	<u>(25,186)</u>	<u>(2,995)</u>	<u>(6,550)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	267,327	6,655	273,982
Restricted Funds			
District fund	4,767	1,125	5,892
Scholarship fund	878	-	878
	<u>5,645</u>	<u>1,125</u>	<u>6,770</u>
TOTAL FUNDS	<u>272,972</u>	<u>7,780</u>	<u>280,752</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	20,359	(18,735)	5,031	6,655
Restricted funds				
District fund	1,901	(776)	-	1,125
TOTAL FUNDS	<u>22,260</u>	<u>(19,511)</u>	<u>5,031</u>	<u>7,780</u>

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

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	267,327	801	268,128
Restricted funds			
District fund	4,767	429	5,196
Scholarship fund	878	-	878
	<u>5,645</u>	<u>429</u>	<u>6,074</u>
TOTAL FUNDS	<u>272,972</u>	<u>1,230</u>	<u>274,202</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	41,181	(42,416)	2,036	801
Restricted funds				
District fund	2,710	(2,281)	-	429
TOTAL FUNDS	<u>43,891</u>	<u>(44,697)</u>	<u>2,036</u>	<u>1,230</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 2018 and 31 December 2018.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

British Fire Services Association

Detailed Statement of Financial Activities
for the Year Ended 31 December 2018

	31.12.18 £	31.12.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	342	408
Gift aid	587	430
Subscriptions	7,815	10,041
	<hr/>	<hr/>
	8,744	10,879
Other trading activities		
Events and activities	709	1,800
Charitable trading income	12,178	9,581
	<hr/>	<hr/>
	12,887	11,381
	<hr/>	<hr/>
Total incoming resources	21,631	22,260
EXPENDITURE		
Other trading activities		
Opening stock	8,769	7,526
Purchases	6,769	6,316
Event and activities costs	1,553	824
Closing stock	(8,615)	(8,769)
	<hr/>	<hr/>
	8,476	5,897
Support costs		
Management		
Insurance	257	258
Light and heat	1,500	1,000
Telephone	80	100
Printing and stationery	227	57
Advertising	500	722
Sundries	465	126
Repairs and renewals	338	44
Postage	927	559
Travel and subsistence	832	601
Administration expenses	7,000	6,540
Account written off	1,114	-
Depreciation	104	127
	<hr/>	<hr/>
	13,344	10,134
Finance		
Bank charges	1,146	1,134

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 2018

	31.12.18	31.12.17
	£	£
Governance costs		
Accountancy and legal fees	2,220	2,346
Total resources expended	25,186	19,511
Net (expenditure)/income	<u>(3,555)</u>	<u>2,749</u>

This page does not form part of the statutory financial statements