

Registered Company No: NI 054874
Charity No: NIC 101349

Bush Fire Ministries Limited
(a company limited by guarantee)
Unaudited financial statements and
trustees' report
for the year ended 30 April 2023

Bush Fire Ministries Limited

Unaudited financial statements and trustees' report for the year ended 30 April 2023

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Bush Fire Ministries Limited

Reference and administrative details

Name

Bush Fire Ministries Limited

Charity Registration Number

101349 Charity Commission Northern Ireland

Company Registration Number

NI054874

Director

Mr J Armstrong

Secretary

Mrs M Armstrong

Trustees

Mr J Armstrong
Mrs M Armstrong

Registered & principal office

42 Tully Road
Dunnyvadden
Ballymena
Co Antrim
BT42 4RR

Bankers

Danske Bank Limited
1 – 2 Broadway
Ballymena
Co Antrim
BT43 6EA

Chartered accountants

TK Magee & Co
79 Main Street
Claudy
Co Londonderry
BT47 4BH

Tax Charity Number

101349

Bush Fire Ministries Limited

Director and Trustees' annual report

The director and trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 30 April 2023 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act (Northern Ireland) 2008, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2019).

Objectives and activities

The principal objective and activity of the charity is to collect donations and forward these to the pastor in Zambia to provide a village setting to house orphans and provide them with spiritual, physical, mental, educational, dental and medical care.

Achievements and performance

The charity continued to achieve its objectives as stated above, through better living conditions and better health care etc for the orphans. Through the continued efforts of fundraising the charity was able to forward amounts of £60,220 (2022: £14,060) to Zambia during the year.

Financial review

The results for the year are set out in the statement of financial activities on page 5.

The reserves that have accumulated since the charity was incorporated are unrestricted reserves and are available for immediate use to assist in achieving the charities objectives and total £21,464 at 30 April 2023 (2022: £36,374). It is the intention of the trustees to continue to provide financial assistance to Zambia on an ongoing basis as funds become available and are required. This policy is reviewed annually by the trustees.

Structure, governance and management

The company is limited by guarantee. It is guaranteed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The company is accepted as a charity for tax purposes. The trustees meet on a regular basis to review issues arising and to delegate tasks to the members. There is no provision in the Memorandum and Articles of Association requiring the trustees to be re-elected annually and the trustees may elect new members as required.

Reference and administrative details

These are set out on page 1.

Bush Fire Ministries Limited

Statement of director and trustee's responsibilities in respect of the annual report and financial statements

The director and trustees are responsible for preparing the annual report and the financial statements in accordance with applicable laws and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies' exemption

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

By order of the Board

J Armstrong
Director
30 January 2024



Bush Fire Ministries Limited

Independent examiner's report to the charity trustees of Bush Fire Ministries Limited on the Unaudited Financial Information of Bush Fire Ministries Limited (the "Company")

In accordance with the engagement letter dated 21 September 2023, we report on the accounts of Bush Fire Ministries Limited for the year ended 30 April 2023, which have been compiled, without carrying out an audit, from the accounting records and information and explanations you have given to us.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Companies Act 2006.

Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- State whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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;
4. That there is further information needed for a proper understanding of the accounts to be reached.

Bush Fire Ministries Limited

Independent examiner's report to the charity trustees of Bush Fire Ministries Limited on the Unaudited Financial Information of Bush Fire Ministries Limited (the "Company") (cont'd)

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



TK Magee & Co
Chartered Accountants
79 Main Street
Claudy
Co Londonderry
BT47 4BH

30 January 2024

Bush Fire Ministries Limited

Statement of financial activities (including income and expenditure account) for the year ended 30 April 2023

| | Notes | Unrestricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|--|-------|----------------------------|--------------------------|--------------------------|
| Income | | | | |
| Donations | 4 | 16,906 | 16,906 | 25,326 |
| Shop takings | | 42,180 | 42,180 | 35,015 |
| Total income | | 59,086 | 59,086 | 60,341 |
| Expenditure | | | | |
| <i>Costs of raising funds:</i> | | | | |
| Bank fees | | 275 | 275 | 239 |
| Accountancy fees | 5 | 1,200 | 1,200 | 1,200 |
| VAT incurred | | 240 | 240 | 240 |
| Advertising | | 40 | 40 | - |
| Rent and rates | | 10,450 | 10,450 | 10,200 |
| Heat and light | | 1,034 | 1,034 | 858 |
| Insurance | | 537 | 537 | 478 |
| <i>Expenditure on charitable activities:</i> | | | | |
| Donations towards Orphanage expenses in Zambia | | 60,220 | 60,220 | 14,060 |
| Total expenditure | | 73,996 | 73,996 | 27,275 |
| Net expenditure/income and net movement in funds for the year | | (14,910) | (14,910) | 33,066 |

Reconciliation of funds

| | Unrestricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Total funds brought forward | 36,374 | 36,374 | 3,308 |
| Net expenditure/income for the year | (14,910) | (14,910) | 33,066 |
| Total funds carried forward | 21,464 | 21,464 | 36,374 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure relates to unrestricted funds.
All income and expenditure derives from continuing activities.

Bush Fire Ministries Limited

Balance Sheet as at 30 April 2023

| | Notes | Unrestricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|--|-------|----------------------------|--------------------------|--------------------------|
| Current assets | | | | |
| Debtors: amounts falling due within one year | 6 | - | - | - |
| Cash at bank and in hand | | 23,804 | 23,804 | 38,754 |
| Total current assets | | 23,804 | 23,804 | 38,754 |
| Liabilities | | | | |
| Creditors falling due within one year | 7 | (2,340) | (2,340) | (2,380) |
| Net Current Assets | | 21,464 | 21,464 | 36,374 |
| Net Assets | | 21,464 | 21,464 | 36,374 |
| The funds of the charity: | | | | |
| Unrestricted income funds | 8 | 21,464 | 21,464 | 36,374 |
| Total charity funds | | 21,464 | 21,464 | 36,374 |

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

For the financial year ended 30 April 2023, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The company is a charity (registered number 101349).

The accounts on pages 6 to 10 were approved by the director on 30 January 2024 and signed by him.

J Armstrong
Director



Registered number: NI054874

Bush Fire Ministries Limited

Notes to the financial statements for the year ended 30 April 2023

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below.

a) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bush Fire Ministries Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

The company has very few liabilities and accordingly, the assessment of the trustees is that the ‘charity’ is a going concern.

c) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:-

- the charity has entitlement to the funds;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

d) Fund accounting

Unrestricted funds are those funds which are expendable at the discretion of the charity in furtherance of the purposes of the charity. In addition to expenditure on activities such funds may be held in order to finance working capital.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- costs of raising funds;
- expenditure on charitable activities includes the cost of monies transferred to Zambia;
- other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f) Cash at bank and in hand

Cash at bank and in hand includes monies held in bank accounts.

g) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Bush Fire Ministries Limited

Notes to the financial statements for the year ended 30 April 2023

1 Accounting policies cont'd

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Legal status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Taxation

Bush Fire Ministries Limited is registered as a charity for tax purposes; the registered number is 101349 with the Charity Commission for Northern Ireland.

The company is not registered for VAT.

4 Income from donations

| | 2023 | 2022 |
|----------------------------------|--------|--------|
| | £ | £ |
| Donations including shop takings | 59,086 | 60,341 |

5 Net expenditure

| | 2023 | 2022 |
|--|------|------|
| | £ | £ |
| Net expenditure is stated after charging: | | |
| Fees payable to independent examiner for:- | | |
| - independent examination | 400 | 400 |
| - accountancy | 800 | 800 |
| VAT on the above | 240 | 240 |

6 Debtors

| | 2023 | 2022 |
|--------------------------------|------|------|
| | £ | £ |
| Other debtors – gift aid claim | - | - |
| | - | - |

Bush Fire Ministries Limited

Notes to the financial statements for the year ended 30 April 2023

7 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|------------------------------|-------|-------|
| | £ | £ |
| Accruals and deferred income | 2,340 | 2,380 |

8 Analysis of charitable funds

| | Unrestricted funds £ |
|---|----------------------------|
| Funds balance brought forward at 1 May 2022 | 36,374 |
| Deficit for year | (14,910) |
| Fund balances carried forward at 30 April 2023 | 21,464 |

9 Trustee remuneration & related party transactions

Total donations received from related parties during the year amounted to £1,540 (2022: £1,200).

None of the trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022: Nil).

The charity does not hold indemnity insurance on behalf of the director (2022: none).

10 Taxation

As a charity, Bush Fire Ministries Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Accounting for donated facilities and services, including volunteers

This charity relies upon volunteers to provide the work performed. The volunteers use their various skills from planning events, record keeping and skilled tradespersons visiting Zambia to help improve the quality of life for the orphanage children to advance the charity's objectives. In accordance with the Charities SORP (FRS 102), the contribution of volunteers is not included as income in the charity accounts.