

Company Registration Number: NI 054874  
Charity Registration Number: NIC 101349

**Bush Fire Ministries Limited**  
(a company limited by guarantee)  
Annual Report and Financial Statements  
For the year ended 30 April 2024

LC Accountancy Services  
10 Pheonix Fields  
Ballymena  
Co. Antrim  
BT42 2BF

# **Bush Fire Ministries Limited**

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# **Bush Fire Ministries Limited**

## **Reference and Administrative Details**

### **Name**

Bush Fire Ministries Limited

### **Charity Registration Number**

NIC 101349

### **Company Registration Number**

NI054874

The charity is incorporated in Northern Ireland

### **Director**

Mr J Armstrong

### **Secretary**

Mrs M Armstrong

### **Trustees**

The trustees serving during the year and since the year end were as follows:

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

### **Independent Examiner**

LC Accountancy Services  
10 Pheonix Fields  
Ballymena  
Co Antrim  
BT42 2BF

# **Bush Fire Ministries Limited**

## **Director and Trustees' Annual Report**

The trustees, who are directors for the purposes of company law, present their annual report together with the financial statements of the charitable company for the year ended 30 April 2024 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 (FRSI02) (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 £70,350 (2023: £60,220) to Zambia during the year.

### **Financial Review**

Bush Fire Ministries Limited seeks to comply with best practice in managing the finances of the charity.

The balance sheet as at 30 April 2024 reflected cash at bank of £1,386 (2023: £23,804). The total Net Current Assets at 30 April 2024 were £2,886 (2023: £21,464) and unrestricted reserves were £2,886 (2023: £21,464). Income from charitable activities and donations for the year totalled £66,154 (2023: £59,086). Expenditure on charitable activities for the year totalled £84,732 (2023: £73,996). This resulted in a net deficit of £18,578 (2023: £14,910).

### ***Policy on Reserves***

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. 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.

# **Bush Fire Ministries Limited**

## **Director and Trustees' Annual Report**

### **Structure, governance and management**

Bush Fire Ministries Limited is a company limited by guarantee, incorporated on 25 April 2005 and registered with the Charities Commission for Northern Ireland on 25 March 2015.

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. All Trustees give their time voluntarily and received no benefits from the charity.

### **Relationships with related parties**

#### *Trustees*

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity. No trustee expenses have been incurred.

### **Reference and Administrative details**

These are set out on page 1.

# **Bush Fire Ministries Limited**

## **Director and Trustees' Annual Report**

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

The trustees, (who are also the directors of Bush Fire Ministries Limited for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law.

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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 charitable company and of the incoming resources and application of resources, including the income and expenditure 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 accounting standards, comprising FRS 102 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.

# **Bush Fire Ministries Limited**

## **Director and Trustees' Annual Report**

### **Small companies' provision statement**

This report has been prepared in accordance with the small companies' regime within Part 15 of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 31 January 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J Armstrong', written over a circular stamp or seal.

J Armstrong

**Director**

## **Bush Fire Ministries Limited**

### **Independent Examiner's Report to the charity trustees of Bush Fire Ministries Limited**

I report on the accounts of Bush Fire Ministries Limited for the year ended 30 April 2024, set out on pages 8-14 which have been compiled, without carrying out an audit, from the accounting records and information and explanations you have given to us.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the charity is not required to be audited 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; and
- State whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my 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.

My 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.

My 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; and
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**

#### **Independent examiner's statement**

I 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.



Laureen Cuckson

#### **LC Accountancy Services**

10 Pheonix Fields  
Ballymena  
Co Antrim  
BT42 2BF

Date: 31 January 2025

## Bush Fire Ministries Limited

### Statement of Financial Activities for the Year Ended 30 April 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>				
Charitable activities	3	66,154	66,154	59,086
Total income		<u>66,154</u>	<u>66,154</u>	<u>59,086</u>
<b>Expenditure on:</b>				
Charitable activities	4	84,732	84,732	73,996
Total expenditure		84,732	84,732	73,996
Net expenditure		<u>(18,578)</u>	<u>(18,578)</u>	<u>(14,910)</u>
Net movement in funds		(18,578)	(18,578)	(14,910)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>21,464</u>	<u>21,464</u>	<u>36,374</u>
<b>Total funds carried forward</b>	9	<u>2,886</u>	<u>2,886</u>	<u>21,464</u>

All income and expenditure relates to unrestricted funds.

All income and expenditure derives from continuing activities.

The notes on pages 10 - 14 form an integral part of these financial statements.

# Bush Fire Ministries Limited

## Balance Sheet as at 30 April 2024

	Note	Total 2024 £	Total 2023 £
<b>Current Assets</b>			
Debtors	7	2,740	-
Cash at bank and in hand		<u>1,386</u>	<u>23,804</u>
<b>Total current assets</b>		4,126	23,804
<b>Liabilities</b>			
<b>Creditors:</b> Amounts falling due within one year	8	<u>(1,240)</u>	<u>(2,340)</u>
<b>Net Current Assets</b>		<u>2,886</u>	<u>21,464</u>
<b>Net Assets</b>		<u><u>2,886</u></u>	<u><u>21,464</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds	9	<u>2,886</u>	<u>21,464</u>
<b>Total funds</b>		<u><u>2,886</u></u>	<u><u>21,464</u></u>

For the financial year ending 30 April 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476: and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 8-14 were approved by the trustees and authorised for issue on the 31 January 2025 and signed on their behalf by:

J Armstrong



**Director**

The notes on pages 10 - 14 form an integral part of these financial statements.

# **Bush Fire Ministries Limited**

## **Notes to the Financial Statements for the Year Ended 30 April 2024**

### **1 Charity status**

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered & principal office is:

42 Tully Road  
Dunnyvadden  
Ballymena  
Co Antrim  
BT42 4RR

### **2 Accounting policies**

#### ***Summary of significant accounting policies and key accounting estimates***

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### ***Statement of compliance***

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.

#### ***Basis of preparation***

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.

The presentational currency of these financial statements is sterling and the amounts have been rounded to the nearest £1.

#### ***Going concern***

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The company has very few liabilities and accordingly, the trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors.

# **Bush Fire Ministries Limited**

## **Notes to the Financial Statements for the Year Ended 30 April 2024**

### ***Judgements***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets and liabilities, income and expenses. Actual results may differ from these estimates.

### ***Income recognition policies***

All income is recognised and included in the accounts once 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.

### ***Fund Structure***

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

### ***Expenditure and irrecoverable VAT***

All 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. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### ***Taxation***

The charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The company is not registered for VAT.

### ***Cash at bank and in hand***

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

# Bush Fire Ministries Limited

## Notes to the Financial Statements for the Year Ended 30 April 2024

### *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.

### *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.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### 3 Income from charitable activities

	<b>Unrestricted Funds</b>	<b>2024 TOTAL</b>	<b>2023 TOTAL</b>
Donations	11,665	<b>11,665</b>	16,906
Sale of donated goods	54,489	<b>54,489</b>	42,180
	<u>66,154</u>	<u><b>66,154</b></u>	<u>59,086</u>

### 4 Expenditure on charitable activities

	<b>Unrestricted Funds</b>	<b>2024 TOTAL</b>	<b>2023 TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy fees	800	<b>800</b>	1,200
Advertising	40	<b>40</b>	40
Bank fees	272	<b>272</b>	275
Heat and light	952	<b>952</b>	1,034
Insurance	557	<b>557</b>	537
Orphanage expenses	70,350	<b>70,350</b>	60,220
Rent and rates	10,900	<b>10,900</b>	10,450
Travel	861	<b>861</b>	-
VAT incurred	-	-	240
	<u><b>84,732</b></u>	<u><b>84,732</b></u>	<u><b>73,996</b></u>

# Bush Fire Ministries Limited

## Notes to the Financial Statements for the Year Ended 30 April 2024

### 5 Trustees remuneration and expenses

No trustees have received any remuneration from the charity during the year.

### 6 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	300	480
Other fees to examiners	500	960
	<u>800</u>	<u>1,440</u>

### 7 Debtors

	2024	2023
	£	£
Other debtors - gift aid claim	<u>2,740</u>	<u>-</u>

### 8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,240</u>	<u>2,340</u>

### 9 Analysis of charitable funds

	Balance at 1 May 2023	Income	Expenditure	Balance at 30 April 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	<u>21,464</u>	66,154	84,732	<u>2,886</u>

	Balance at 1 May 2022	Income	Expenditure	Balance at 30 April 2023
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	<u>36,374</u>	59,086	73,996	<u>21,464</u>

# **Bush Fire Ministries Limited**

## **Notes to the Financial Statements for the Year Ended 30 April 2024**

### **10 Trustee remuneration and related party transactions**

Total donations received from related parties during the year amounted to £1,660 (2023: £1,540).

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 by the charity during the year (2023: Nil).

The charity does not hold indemnity insurance on behalf of the director (2023: none).

### **11 Accounting for donated facilities and services, including volunteers**

The 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.