

**ROCK OF FIRE CENTRE LTD  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023**

## ROCK OF FIRE CENTRE LTD Contents

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**ROCK OF FIRE CENTRE LTD**  
**Company Information**  
**For The Year Ended 31 October 2023**

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**Directors** Pius Nana Kwame MENSAH  
Patricia NTI  
Hilda, Rev ABBAN

**Company Number** NI665044

**Registered Office** 15c High Street  
Antrim  
Antrim  
BT41 4AX

**Accountants** MERITAX CONSULT LIMITED  
Bizniz Point Stratford  
44 Broadway  
London  
E15 1XH

**ROCK OF FIRE CENTRE LTD**  
**Company No. NI665044**  
**Directors' Report For The Year Ended 31 October 2023**

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The directors present their report and the financial statements for the year ended 31 October 2023.

**Directors**

The directors who held office during the year were as follows:

Pius Nana Kwame MENSAH

Patricia NTI

Hilda, Rev ABBAN

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have 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 directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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 enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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 directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small Company Rules**

This report has 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.

On behalf of the board

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Pius Nana Kwame MENSAH  
Director

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Patricia NTI  
Director

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Hilda, Rev ABBAN  
Director

16/07/2024

**ROCK OF FIRE CENTRE LTD**  
**Accountant's Report**  
**For The Year Ended 31 October 2023**

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In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 October 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

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16/07/2024

MERITAX CONSULT LIMITED  
Bizniz Point Stratford  
44 Broadway  
London  
E15 1XH

**ROCK OF FIRE CENTRE LTD**  
**Income and Expenditure Account**  
**For The Year Ended 31 October 2023**

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	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>TURNOVER</b>		20,794	18,497
Cost of sales		-	(5,060)
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		20,794	13,437
Administrative expenses		(21,125)	(13,832)
		<hr/>	<hr/>
<b>OPERATING DEFICIT AND DEFICIT BEFORE TAXATION</b>		(331)	(395)
Tax on Deficit		-	-
		<hr/>	<hr/>
<b>DEFICIT AFTER TAXATION BEING DEFICIT FOR THE FINANCIAL YEAR</b>		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

**ROCK OF FIRE CENTRE LTD**  
**Balance Sheet**  
**As At 31 October 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>4</b>	(726)		(395)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(726)		(395)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(726)		(395)
<b>NET LIABILITIES</b>			(726)		(395)
Income and Expenditure Account			(726)		(395)
<b>MEMBERS' FUNDS</b>			(726)		(395)

For the year ending 31 October 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

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Hilda, Rev ABBAN

Director

16/07/2024

The notes on pages 6 to 7 form part of these financial statements.

**ROCK OF FIRE CENTRE LTD**  
**Notes to the Financial Statements**  
**For The Year Ended 31 October 2023**

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**1. General Information**

ROCK OF FIRE CENTRE LTD is a private company, limited by guarantee, incorporated in Northern Ireland, registered number NI665044. The registered office is 15c High Street, Antrim, Antrim, BT41 4AX.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 3 (2022: )

**4. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	726	395

**ROCK OF FIRE CENTRE LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 October 2023**

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**5. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**ROCK OF FIRE CENTRE LTD**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 October 2023**

	2023		2022	
	£	£	£	£
<b>TURNOVER</b>				
Sales		20,794		18,497
<b>COST OF SALES</b>				
Other direct costs	-		5,060	
		-		(5,060)
<b>GROSS SURPLUS</b>		20,794		13,437
<b>Administrative Expenses</b>				
Travel and subsistence expenses	-		1,478	
Travel expenses	7,805		-	
Rent	4,719		3,861	
Hire and leasing of computer and other equipment	-		2,374	
Computer and IT consumables	872		-	
Repairs, renewals and maintenance	2,561		925	
Insurance	407		-	
Printing, postage and stationery	80		73	
Advertising and marketing costs	1,664		1,497	
Accountancy fees	550		450	
Professional subscriptions	-		458	
Bank charges	105		-	
Sundry expenses	2,362		2,716	
		(21,125)		(13,832)
<b>DEFICIT BEFORE TAXATION</b>		(331)		(395)
<b>DEFICIT AFTER TAXATION BEING DEFICIT FOR THE FINANCIAL YEAR</b>		(331)		(395)