

**ROCK OF FIRE CENTRE LTD
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

ROCK OF FIRE CENTRE LTD
MERITAX CONSULT LIMITED

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ROCK OF FIRE CENTRE LTD

Company Information

For The Year Ended 31 October 2024

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

England

E15 1XH

Company No. NI665044 Directors' Report For The Year Ended 31 October 2024

The directors present their report and the financial statements for the year ended 31 October 2024.

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

ROCK OF FIRE CENTRE LTD

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

Pius Nana Kwame MENSAH

Patricia NTI

Hilda, Rev ABBAN

Director

Director

Director

23/05/2025

Accountant's Report For The Year Ended 31 October 2024

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 2024 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.

23/05/2025

MERITAX CONSULT LIMITED

Bizniz Point Stratford

44 Broadway

London

England

E15 1XH

ROCK OF FIRE CENTRE LTD
Income and Expenditure Account
For The Year Ended 31 October 2024

	Notes	2024 £	2023 £
TURNOVER		160,777	20,794
Cost of sales		(137,217)	-
		23,560	20,794
GROSS SURPLUS			
Administrative expenses		(26,032)	(21,125)
		(2,472)	(331)
OPERATING DEFICIT AND DEFICIT BEFORE TAXATION		(2,472)	(331)
Tax on Deficit		-	-
DEFICIT AFTER TAXATION BEING DEFICIT FOR THE			

ROCK OF FIRE CENTRE LTD

FINANCIAL YEAR

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

ROCK OF FIRE CENTRE LTD
Balance Sheet
As At 31 October 2024

		2024		2023	NET
Notes	£	£	£	£	£
Creditors: Amounts Falling Due Within One Year	4	(3,529)		(1,057)	
CURRENT ASSETS (LIABILITIES)			(3,529)		(1,057)
TOTAL ASSETS LESS CURRENTLIABILITIES			(3,529)		(1,057)
NET LIABILITIES			(3,529)		(1,057)
Income and Expenditure Account			(3,529)		(1,057)
			(3,529)		(1,057)

ROCK OF FIRE CENTRE LTD

MEMBERS' FUNDS

For the year ending 31 October 2024 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

Pius Nana Kwame MENSAH

Patricia NTI

Hilda, Rev ABBAN The notes on pages 6
to 7 form part of these
financial statements.

Director
23/05/2025

Director

Director

Notes to the Financial Statements

ROCK OF FIRE CENTRE LTD
For The Year Ended 31 October 2024

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 and deferred tax are recognised in surplus or deficit for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are 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 (2023: 3)

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ROCK OF FIRE CENTRE LTD

4. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Other creditors	3,529	1,057

Notes to the Financial Statements (continued) For The Year Ended 31 October 2024

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 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Sales		160,777		20,794
COST OF SALES				
Purchases	50,251		-	
Subcontractor costs	48,378		-	
Other direct costs	38,588		-	
		(137,217)		-
GROSS SURPLUS		23,560		20,794

Administrative Expenses

		(26,032)		(21,125)
		(2,472)		(331)
		(2,472)		(331)
Travel and subsistence expenses	3,508		-	
Travel expenses	-		7,805	
Rent	2,512		4,719	
Computer and IT consumables	-		872	
Repairs, renewals and maintenance	-		2,561	
Insurance	-		407	
Printing, postage and stationery	-		80	
Printing	129		-	
Advertising and marketing costs	-		1,664	
Website costs	119		-	
Accountancy fees	550		550	
Bank charges	3,086		105	
Sundry expenses	16,128		2,362	
DEFICIT BEFORE TAXATION				
DEFICIT AFTER TAXATION BEING DEFICIT FOR THE FINANCIAL YEAR				