

ROTARY FOYLE FOODBANK

Northern Ireland · Charity number 101296

Details

Status	Removed
Registered	2015-04-17
Register	View on the Charity Commission for Northern Ireland register

Contact

Address Unit 15 Springtown Industrial Estat
Springtown Road
Londonderry
Bt48 0ly
BT48 0LY

Phone 028 7131 0600

Email john@callomega.com

Activities

Purposes: The charity's objects are: the prevention or relief of poverty in the Foyle constituency and surrounding areas in particular but not exclusively by providing emergency food supplies to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

What the charity does: The prevention or relief of poverty, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Relief of poverty

Who the charity helps: General public, Unemployed/low income

Finances

Period end	Income	Expenditure	Assets	Employees
2017-04-30	£21	£4,909	£0	0

ROTARY FOYLE FOODBANK

Northern Ireland - Charity number 101296

Accounts

Charity registration number: 101297

The Burning Bush

Annual Report and Financial Statements

for the Year Ended 31 August 2024

The Burning Bush

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The Burning Bush

Reference and Administrative Details

Trustees	Mrs Ruth Neill
	Mr Billie Neill
	Mr Matthew Neill
	Mr Stuart Neill
Charity Registration Number	101297
Principal Office	62 Scotch Street
	Dungannon
	Co Tyrone
	BT70 7DH
Independent Examiner	Thomas Oliver and Associates Limited
	Certified Public Accountant
	1 Moygashel Mills Park
	Dungannon
	Co Tyrone
	BT71 7DH

The Burning Bush

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

Objectives and activities

Public benefit

The trustees main responsibilities are to increase knowledge of God's word through the Bible and other resources, mainly in Dungannon and South Tyrone area, to offer comfort and support to families and persons in need through sickness, death and other issues, and to help support missions in Ireland and overseas.

The charity raises funds through the sale of books and other religious resources in their bookshop & holding events such as concerts & breakfast mornings. This enables them to increase religious knowledge within the Dungannon and South Tyrone Area , to offer comfort to persons in ill health or nearing death, or people with family problems. This also enables them to increase capacity amongst missionaries to see the Christian faith improved, advanced and spread through the income derived from the sale of these resources being re-distributed to the religious organisations.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

A challenging year with ongoing financial issues facing so many. Trade would have been down particularly from January, however people still calling into shop seeking help and advice with so many issues and struggles. People of different languages call in for help from form filling to spiritual. As in previous years the shop has tried to help local missions and tract producers etc

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

The Burning Bush

Trustees' Report (continued)

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 27 May 2025 and signed on its behalf by:



Mrs Ruth Neill
Trustee



Mr Billie Neill
Trustee

The Burning Bush

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are 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 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27 May 2025 and signed on its behalf by:



Mrs Ruth Neill
Trustee



Mr Billie Neill
Trustee

The Burning Bush

Independent Examiner's Report to the trustees of The Burning Bush

I report to the trustees on my examination of the accounts of The Burning Bush for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of The Burning Bush you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the 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 my attentions giving me cause to believe:-

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

27 May 2025

The Burning Bush

Statement of Financial Activities for the Year Ended 31 August 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		18,936	18,936
Other trading activities		43,424	43,424
Total income		<u>62,360</u>	<u>62,360</u>
Expenditure on:			
Raising funds		(52,626)	(52,626)
Charitable activities		(864)	(864)
Other expenditure	6	<u>(51)</u>	<u>(51)</u>
Total expenditure		<u>(53,541)</u>	<u>(53,541)</u>
Net income		<u>8,819</u>	<u>8,819</u>
Net movement in funds		8,819	8,819
Reconciliation of funds			
Total funds brought forward		<u>70,245</u>	<u>70,245</u>
Total funds carried forward	18	<u>79,064</u>	<u>79,064</u>
		Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		10,628	10,628
Other trading activities		48,884	48,884
Total income		<u>59,512</u>	<u>59,512</u>
Expenditure on:			
Raising funds		(51,774)	(51,774)
Charitable activities		(912)	(912)
Other expenditure	6	<u>(568)</u>	<u>(568)</u>
Total expenditure		<u>(53,254)</u>	<u>(53,254)</u>
Net income		<u>6,258</u>	<u>6,258</u>
Net movement in funds		6,258	6,258
Reconciliation of funds			
Total funds brought forward		<u>63,987</u>	<u>63,987</u>
Total funds carried forward	18	<u>70,245</u>	<u>70,245</u>

The notes on pages 9 to 16 form an integral part of these financial statements.

The Burning Bush

Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

The notes on pages 9 to 16 form an integral part of these financial statements.

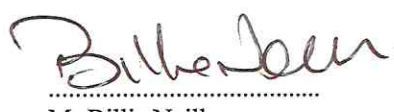
The Burning Bush

(Registration number: 101297)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	153	204
Current assets			
Stocks	13	27,272	29,236
Debtors	14	1,183	852
Cash at bank and in hand	15	60,769	48,076
		89,224	78,164
Creditors: Amounts falling due within one year	16	(7,463)	(5,273)
Net current assets		81,761	72,891
Total assets less current liabilities		81,914	73,095
Creditors: Amounts falling due after more than one year	17	(2,850)	(2,850)
Net assets		79,064	70,245
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		79,064	70,245
Total funds	18	79,064	70,245

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 27 May 2025 and signed on their behalf by:


Mrs Ruth Neill
Trustee


Mr Billie Neill
Trustee

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Burning Bush meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

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.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	14,211	14,211
Gift aid reclaimed	4,725	4,725
Total for 2024	18,936	18,936
Total for 2023	10,628	10,628

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Shop income from sale of donated goods and services	43,424	43,424
Total for 2024	43,424	43,424
Total for 2023	48,884	48,884

4 Expenditure on raising funds

a) Costs of trading activities

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		25,529	25,529
Other direct costs of activities for generating funds		15,567	15,567
Total for 2024		41,096	41,096
Total for 2023		38,624	38,624
			Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		864	864
Total for 2023		912	912
			Total expenditure £

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		51	51
Total for 2024		51	51
Total for 2023		568	568

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	864	864
Total for 2024	864	864
Total for 2023	912	912

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Loss on disposal of fixed assets held for the charity's own use	-	500
Depreciation of fixed assets	51	68

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr Billie Neill

Mr Billie Neill received remuneration of £9,060 (2023: £9,060) during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	11,530	13,150

No employee received emoluments of more than £60,000 during the year

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

12 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 September 2023	362	362
Additions	<u>(158)</u>	<u>(158)</u>
At 31 August 2024	<u>204</u>	<u>204</u>
Depreciation		
Transfers	<u>51</u>	<u>51</u>
At 31 August 2024	<u>51</u>	<u>51</u>
Net book value		
At 31 August 2024	<u>153</u>	<u>153</u>
At 31 August 2023	<u>362</u>	<u>362</u>

13 Stock

	2024 £	2023 £
Stocks	<u>27,272</u>	<u>29,236</u>

14 Debtors

	2024 £	2023 £
Trade debtors	<u>1,183</u>	<u>852</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>60,769</u>	<u>48,076</u>

16 Creditors: amounts falling due within one year

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

	2024 £	2023 £
Trade creditors	4,195	2,414
Other creditors	2,668	2,259
Accruals	600	600
	<u>7,463</u>	<u>5,273</u>

17 Creditors: amounts falling due after one year

	2024 £	2023 £
Other loans	<u>2,850</u>	<u>2,850</u>

18 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General	<u>70,245</u>	<u>62,360</u>	<u>(53,541)</u>	<u>79,064</u>

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General	<u>63,987</u>	<u>59,512</u>	<u>(53,254)</u>	<u>70,245</u>

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2024 £
Tangible fixed assets	153	153
Current assets	89,224	89,224
Current liabilities	(7,463)	(7,463)
Creditors over 1 year	<u>(2,850)</u>	<u>(2,850)</u>
Total net assets	<u>79,064</u>	<u>79,064</u>

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

	Unrestricted funds General £	Total funds at 31 August 2023 £
Tangible fixed assets	295	295
Current assets	78,164	78,164
Current liabilities	(5,273)	(5,273)
Creditors over 1 year	(2,850)	(2,850)
Total net assets	<u>70,336</u>	<u>70,336</u>

20 Analysis of net funds

	At 1 September 2023 £	At 31 August 2024 £
Cash at bank and in hand	<u>48,076</u>	<u>48,076</u>
Net debt	<u>48,076</u>	<u>48,076</u>

	At 1 September 2022 £	At 31 August 2023 £
Cash at bank and in hand	<u>38,876</u>	<u>38,876</u>
Net debt	<u>38,876</u>	<u>38,876</u>

21 Related party transactions

There were no related party transactions in the year.

The Burning Bush

Statement of Financial Activities by fund for the Year Ended 31 August 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	18,936	10,628
Other trading activities	<u>43,424</u>	<u>48,884</u>
Total income	<u>62,360</u>	<u>59,512</u>
Expenditure on:		
Raising funds	(52,626)	(51,774)
Charitable activities	(864)	(912)
Other expenditure	<u>(51)</u>	<u>(568)</u>
Total expenditure	<u>(53,541)</u>	<u>(53,254)</u>
Net income	<u>8,819</u>	<u>6,258</u>
Net movement in funds	8,819	6,258
Reconciliation of funds		
Total funds brought forward	<u>70,245</u>	<u>63,987</u>
Total funds carried forward	<u><u>79,064</u></u>	<u><u>70,245</u></u>

This page does not form part of the statutory financial statements.

The Burning Bush

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	18,936	10,628
Other trading activities (analysed below)	43,424	48,884
Total income	<u>62,360</u>	<u>59,512</u>
Expenditure on:		
Raising funds (analysed below)	(52,626)	(51,774)
Charitable activities (analysed below)	(864)	(912)
Other expenditure (analysed below)	(51)	(568)
Total expenditure	<u>(53,541)</u>	<u>(53,254)</u>
Net income	<u>8,819</u>	<u>6,258</u>
Net movement in funds	8,819	6,258
Reconciliation of funds		
Total funds brought forward	70,245	63,987
Total funds carried forward	<u><u>79,064</u></u>	<u><u>70,245</u></u>

The Burning Bush

Detailed Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	14,211	8,584
Gift Aid tax reclaimed	4,725	2,044
	<u>18,936</u>	<u>10,628</u>
<i>Other trading activities</i>		
Sales of purchased goods	43,424	48,884
	<u>43,424</u>	<u>48,884</u>
<i>Raising funds</i>		
Opening stock	(29,236)	(25,864)
Purchases	(23,565)	(28,897)
Closing stock	27,272	29,236
Wages and salaries	(11,530)	(13,150)
Rent	(3,575)	(3,900)
Water rates	(179)	(167)
Light, heat and power	(1,288)	(1,300)
Insurance	(470)	(500)
Repairs and maintenance	(815)	(70)
Telephone and fax	(416)	(374)
Printing, postage and stationery	(415)	(303)
Charitable donations	(6,356)	(3,856)
Sundry expenses	(66)	(375)
Motor expenses	(1,195)	(1,447)
Advertising	(103)	(44)
Bank charges	(150)	(150)
Credit card charges	(539)	(613)
	<u>(52,626)</u>	<u>(51,774)</u>
<i>Charitable activities</i>		
Accountancy fees	(690)	(672)
Payroll Fees	(174)	(240)
	<u>(864)</u>	<u>(912)</u>
<i>Other expenditure</i>		
Depreciation of office equipment	(51)	(68)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	(500)
	<u>(51)</u>	<u>(568)</u>

This page does not form part of the statutory financial statements.

ROTARY FOYLE FOODBANK

Northern Ireland - Charity number 101296

Annual report

The Burning Bush

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

Objectives and activities

Public benefit

The trustees main responsibilities are to increase knowledge of God's word through the Bible and other resources, mainly in Dungannon and South Tyrone area, to offer comfort and support to families and persons in need through sickness, death and other issues, and to help support missions in Ireland and overseas.

The charity raises funds through the sale of books and other religious resources in their bookshop & holding events such as concerts & breakfast mornings. This enables them to increase religious knowledge within the Dungannon and South Tyrone Area , to offer comfort to persons in ill health or nearing death, or people with family problems. This also enables them to increase capacity amongst missionaries to see the Christian faith improved, advanced and spread through the income derived from the sale of these resources being re-distributed to the religious organisations.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

A challenging year with ongoing financial issues facing so many. Trade would have been down particularly from January, however people still calling into shop seeking help and advice with so many issues and struggles. People of different languages call in for help from form filling to spiritual. As in previous years the shop has tried to help local missions and tract producers etc

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

The Burning Bush

Trustees' Report (continued)

Credit risk

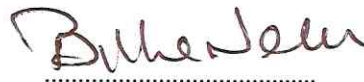
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Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 27 May 2025 and signed on its behalf by:


.....
Mrs Ruth Neill
Trustee


.....
Mr Billie Neill
Trustee

ROTARY FOYLE FOODBANK

Northern Ireland - Charity number 101296

Annual return

The Burning Bush

Independent Examiner's Report to the trustees of The Burning Bush

I report to the trustees on my examination of the accounts of The Burning Bush for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of The Burning Bush you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

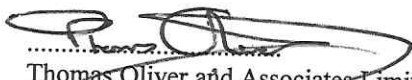
My examination included the review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such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

My role is to state whether any material matters have come to my attentions giving me cause to believe:-

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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


Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

27 May 2025

ROTARY FOYLE FOODBANK

Northern Ireland - Charity number 101296

Accounts

Charity registration number: 101297

The Burning Bush

Annual Report and Financial Statements

for the Year Ended 31 August 2023

The Burning Bush
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Reference and Administrative Details	1
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The Burning Bush

Reference and Administrative Details

Trustees	Mrs Ruth Neill
	Mr Billie Neill
	Mr Matthew Neill
	Mr Stuart Neill
Charity Registration Number	101297
Principal Office	62 Scotch Street
	Dungannon
	Co Tyrone
	BT70 7DH
Independent Examiner	Thomas Oliver and Associates Limited
	Certified Public Accountant
	1 Moygashel Mills Park
	Dungannon
	Co Tyrone
	BT71 7DH

The Burning Bush

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

Objectives and activities

Public benefit

The trustees main responsibilities are to increase knowledge of God's word through the Bible and other resources, mainly in Dungannon and South Tyrone area, to offer comfort and support to families and persons in need through sickness, death and other issues, and to help support missions in Ireland and overseas.

The charity raises funds through the sale of books and other religious resources in their bookshop & holding events such as concerts & breakfast mornings. This enables them to increase religious knowledge within the Dungannon and South Tyrone Area , to offer comfort to persons in ill health or nearing death, or people with family problems. This also enables them to increase capacity amongst missionaries to see the Christian faith improved, advanced and spread through the income derived from the sale of these resources being re-distributed to the religious organisations.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

A challenging year with ongoing financial issues facing so many; people still calling into shop seeking help and advice with so many issues and struggles.

As in previous years the shop has tried to help local missions and tract producers etc.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

The Burning Bush

Trustees' Report (continued)

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 30 May 2024 and signed on its behalf by:


.....
Mrs Ruth Neill
Trustee


.....
Mr Billie Neill
Trustee

The Burning Bush

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are 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 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 charity will continue in business.

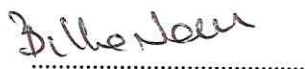
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30 May 2024 and signed on its behalf by:



Mrs Ruth Neill
Trustee



Mr Billie Neill
Trustee

The Burning Bush

Independent Examiner's Report to the trustees of The Burning Bush

I report to the trustees on my examination of the accounts of The Burning Bush for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of The Burning Bush you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the 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 my attentions giving me cause to believe:-

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

30 May 2024

The Burning Bush

Statement of Financial Activities for the Year Ended 31 August 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		10,628	10,628
Other trading activities		48,884	48,884
Total income		59,512	59,512
Expenditure on:			
Raising funds		(52,686)	(52,686)
Other expenditure	5	(568)	(568)
Total expenditure		(53,254)	(53,254)
Net income		6,258	6,258
Net movement in funds		6,258	6,258
Reconciliation of funds			
Total funds brought forward		63,987	63,987
Total funds carried forward	16	70,245	70,245
		Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		12,013	12,013
Other trading activities		47,007	47,007
Total income		59,020	59,020
Expenditure on:			
Raising funds		(43,345)	(43,345)
Other expenditure	5	(2,591)	(2,591)
Total expenditure		(45,936)	(45,936)
Net income		13,084	13,084
Net movement in funds		13,084	13,084
Reconciliation of funds			
Total funds brought forward		50,903	50,903
Total funds carried forward	16	63,987	63,987

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 16.

The notes on pages 8 to 14 form an integral part of these financial statements.
Page 6

The Burning Bush
(Registration number: 101297)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	204	7,771
Current assets			
Stocks	11	29,236	25,864
Debtors	12	852	983
Cash at bank and in hand	13	48,076	38,876
		<u>78,164</u>	<u>65,723</u>
Creditors: Amounts falling due within one year	14	<u>(5,273)</u>	<u>(6,657)</u>
Net current assets		<u>72,891</u>	<u>59,066</u>
Total assets less current liabilities		73,095	66,837
Creditors: Amounts falling due after more than one year	15	<u>(2,850)</u>	<u>(2,850)</u>
Net assets		<u>70,245</u>	<u>63,987</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>70,245</u>	<u>63,987</u>
Total funds	16	<u>70,245</u>	<u>63,987</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 30 May 2024 and signed on their behalf by:


 Mrs Ruth Neill
 Trustee


 Mr Billie Neill
 Trustee

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Burning Bush meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

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.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	8,584	8,584
Gift aid reclaimed	2,044	2,044
Total for 2023	<u>10,628</u>	<u>10,628</u>
Total for 2022	<u>12,013</u>	<u>12,013</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Shop income from sale of donated goods and services	48,884	48,884
Total for 2023	<u>48,884</u>	<u>48,884</u>
Total for 2022	<u>47,007</u>	<u>47,007</u>

4 Expenditure on raising funds

a) Costs of trading activities

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		25,525	25,525
Other direct costs of activities for generating funds		14,011	14,011
Total for 2023		<u>39,536</u>	<u>39,536</u>
Total for 2022		<u>39,055</u>	<u>39,055</u>
			Total costs £

5 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		568	568
Total for 2023		<u>568</u>	<u>568</u>
Total for 2022		<u>2,591</u>	<u>2,591</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Loss on disposal of fixed assets held for the charity's own use	500	-
Depreciation of fixed assets	<u>68</u>	<u>2,591</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr Billie Neill

Mr Billie Neill received remuneration of £9,060 (2022: £3,775) during the year.

8 Staff costs

The aggregate payroll costs were as follows:

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	<u>13,150</u>	<u>4,290</u>

No employee received emoluments of more than £60,000 during the year

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 September 2022	10,000	362	10,362
Disposals	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
At 31 August 2023	<u>-</u>	<u>362</u>	<u>362</u>
Depreciation			
At 1 September 2022	2,500	91	2,591
Eliminated on disposals	<u>(2,500)</u>	<u>-</u>	<u>(2,500)</u>
Transfers	<u>-</u>	<u>67</u>	<u>67</u>
At 31 August 2023	<u>-</u>	<u>158</u>	<u>158</u>
Net book value			
At 31 August 2023	<u>-</u>	<u>204</u>	<u>204</u>
At 31 August 2022	<u>7,500</u>	<u>271</u>	<u>7,771</u>

11 Stock

	2023 £	2022 £
Stocks	<u>29,236</u>	<u>25,864</u>

12 Debtors

	2023 £	2022 £
Trade debtors	<u>852</u>	<u>983</u>

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>48,076</u>	<u>38,876</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,414	2,304
Other creditors	2,259	1,488
Accruals	<u>600</u>	<u>2,865</u>
	<u>5,273</u>	<u>6,657</u>

15 Creditors: amounts falling due after one year

	2023 £	2022 £
Other loans	<u>2,850</u>	<u>2,850</u>

16 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General	<u>63,987</u>	<u>59,512</u>	<u>(53,254)</u>	<u>70,245</u>

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
General	<u>50,903</u>	<u>59,020</u>	<u>(45,936)</u>	<u>63,987</u>

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2023 £
Tangible fixed assets	295	295
Current assets	78,164	78,164
Current liabilities	(5,273)	(5,273)
Creditors over 1 year	(2,850)	(2,850)
Total net assets	<u>70,336</u>	<u>70,336</u>
	Unrestricted funds General £	Total funds at 31 August 2022 £
Tangible fixed assets	7,771	7,771
Current assets	65,723	65,723
Current liabilities	(6,657)	(6,657)
Creditors over 1 year	(2,850)	(2,850)
Total net assets	<u>63,987</u>	<u>63,987</u>

18 Analysis of net funds

	At 1 September 2022 £	At 31 August 2023 £
Cash at bank and in hand	38,876	38,876
Net debt	<u>38,876</u>	<u>38,876</u>
	At 1 September 2021 £	At 31 August 2022 £
Cash at bank and in hand	22,661	22,661
Net debt	<u>22,661</u>	<u>22,661</u>

19 Related party transactions

The Burning Bush

Statement of Financial Activities by fund for the Year Ended 31 August 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	10,628	12,013
Other trading activities	48,884	47,007
Total income	<u>59,512</u>	<u>59,020</u>
Expenditure on:		
Raising funds	(52,686)	(43,345)
Other expenditure	(568)	(2,591)
Total expenditure	<u>(53,254)</u>	<u>(45,936)</u>
Net income	<u>6,258</u>	<u>13,084</u>
Net movement in funds	6,258	13,084
Reconciliation of funds		
Total funds brought forward	<u>63,987</u>	<u>50,903</u>
Total funds carried forward	<u><u>70,245</u></u>	<u><u>63,987</u></u>

The Burning Bush

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	10,628	12,013
Other trading activities (analysed below)	48,884	47,007
Total income	<u>59,512</u>	<u>59,020</u>
Expenditure on:		
Raising funds (analysed below)	(52,686)	(43,345)
Other expenditure (analysed below)	(568)	(2,591)
Total expenditure	<u>(53,254)</u>	<u>(45,936)</u>
Net income	<u>6,258</u>	<u>13,084</u>
Net movement in funds	6,258	13,084
Reconciliation of funds		
Total funds brought forward	<u>63,987</u>	<u>50,903</u>
Total funds carried forward	<u><u>70,245</u></u>	<u><u>63,987</u></u>

The Burning Bush

Detailed Statement of Financial Activities for the Year Ended 31 August 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	8,584	9,074
Gift Aid tax reclaimed	2,044	2,939
	<u>10,628</u>	<u>12,013</u>
<i>Other trading activities</i>		
Sales of purchased goods	48,884	47,007
	<u>48,884</u>	<u>47,007</u>
<i>Raising funds</i>		
Opening stock	(25,864)	(24,723)
Purchases	(28,897)	(28,423)
Closing stock	29,236	25,864
Wages and salaries	(13,150)	(4,290)
Rent	(3,900)	(2,925)
Water rates	(167)	(76)
Light, heat and power	(1,300)	(998)
Insurance	(500)	(415)
Repairs and maintenance	(70)	(58)
Telephone and fax	(374)	(284)
Printing, postage and stationery	(303)	(106)
Charitable donations	(3,856)	(2,777)
Sundry expenses	(375)	(354)
Motor expenses	(1,447)	(2,411)
Advertising	(44)	(69)
Accountancy fees	(672)	(684)
Payroll Fees	(240)	-
Bank charges	(150)	(150)
Credit card charges	(613)	(466)
	<u>(52,686)</u>	<u>(43,345)</u>
<i>Other expenditure</i>		
Depreciation of motor vehicles	-	(2,500)
Depreciation of office equipment	(68)	(91)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	(500)	-
	<u>(568)</u>	<u>(2,591)</u>

This page does not form part of the statutory financial statements.

ROTARY FOYLE FOODBANK

Northern Ireland - Charity number 101296

Annual report

The Burning Bush

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

Objectives and activities

Public benefit

The trustees main responsibilities are to increase knowledge of God's word through the Bible and other resources, mainly in Dungannon and South Tyrone area, to offer comfort and support to families and persons in need through sickness, death and other issues, and to help support missions in Ireland and overseas.

The charity raises funds through the sale of books and other religious resources in their bookshop & holding events such as concerts & breakfast mornings. This enables them to increase religious knowledge within the Dungannon and South Tyrone Area , to offer comfort to persons in ill health or nearing death, or people with family problems. This also enables them to increase capacity amongst missionaries to see the Christian faith improved, advanced and spread through the income derived from the sale of these resources being re-distributed to the religious organisations.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

A challenging year with ongoing financial issues facing so many; people still calling into shop seeking help and advice with so many issues and struggles.

As in previous years the shop has tried to help local missions and tract producers etc.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

The Burning Bush

Trustees' Report (continued)

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

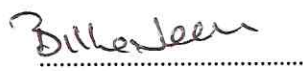
Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 30 May 2024 and signed on its behalf by:



Mrs Ruth Neill
Trustee



Mr Billie Neill
Trustee

ROTARY FOYLE FOODBANK

Northern Ireland - Charity number 101296

Annual return

The Burning Bush

Independent Examiner's Report to the trustees of The Burning Bush

I report to the trustees on my examination of the accounts of The Burning Bush for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of The Burning Bush you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the 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 my attentions giving me cause to believe:-

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

30 May 2024

ROTARY FOYLE FOODBANK

Northern Ireland - Charity number 101296

Accounts

Charity registration number: 101297

The Burning Bush

Annual Report and Financial Statements

for the Year Ended 31 August 2022

The Burning Bush
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The Burning Bush

Reference and Administrative Details

Trustees	Mrs Ruth Neill
	Mr Billie Neill
	Mr Matthew Neill
	Mr Stuart Neill
Charity Registration Number	101297
Principal Office	62 Scotch Street
	Dungannon
	Co Tyrone
	BT70 7DH
Independent Examiner	Thomas Oliver and Associates Limited
	Certified Public Accountant
	1 Moygashel Mills Park
	Dungannon
	Co Tyrone
	BT71 7DH

The Burning Bush

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2022.

Objectives and activities

Public benefit

The trustees main responsibilities are to increase knowledge of God's word through the Bible and other resources, mainly in Dungannon and South Tyrone area, to offer comfort and support to families and persons in need through sickness, death and other issues, and to help support missions in Ireland and overseas.

The charity raises funds through the sale of books and other religious resources in their bookshop & holding events such as concerts & breakfast mornings. This enables them to increase religious knowledge within the Dungannon and South Tyrone Area , to offer comfort to persons in ill health or nearing death, or people with family problems. This also enables them to increase capacity amongst missionaries to see the Christian faith improved, advanced and spread through the income derived from the sale of these resources being re-distributed to the religious organisations.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

A very tough and challenging year with ongoing financial issues facing so many; people still calling into the shop seeking help and advise with som many issues. As with previous years the shop has tried to help local mission and tract producers.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

The Burning Bush

Trustees' Report (continued)

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 14 June 2023 and signed on its behalf by:



Mrs Ruth Neill
Trustee



Mr Billie Neill
Trustee

The Burning Bush

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are 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 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 charity will continue in business.

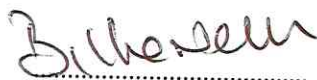
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 14 June 2023 and signed on its behalf by:



Mrs Ruth Neill
Trustee



Mr Billie Neill
Trustee

The Burning Bush

Independent Examiner's Report to the trustees of The Burning Bush

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Basis of independent examiner's report

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Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

14 June 2023

The Burning Bush

Statement of Financial Activities for the Year Ended 31 August 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		12,013	12,013
Other trading activities		47,007	47,007
Total income		59,020	59,020
Expenditure on:			
Raising funds		(43,345)	(43,345)
Other expenditure	5	(2,591)	(2,591)
Total expenditure		(45,936)	(45,936)
Net income		13,084	13,084
Net movement in funds		13,084	13,084
Reconciliation of funds			
Total funds brought forward		50,903	50,903
Total funds carried forward	16	63,987	63,987
		Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		8,536	8,536
Other trading activities		37,107	37,107
Total income		45,643	45,643
Expenditure on:			
Raising funds		(33,294)	(33,294)
Other expenditure	5	(1,000)	(1,000)
Total expenditure		(34,294)	(34,294)
Net income		11,349	11,349
Net movement in funds		11,349	11,349
Reconciliation of funds			
Total funds brought forward		39,555	39,555
Total funds carried forward	16	50,904	50,904

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 16.

The notes on pages 8 to 14 form an integral part of these financial statements.
Page 6

The Burning Bush

(Registration number: 101297)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	7,771	10,362
Current assets			
Stocks	11	25,864	24,723
Debtors	12	983	568
Cash at bank and in hand	13	<u>38,876</u>	<u>22,661</u>
		65,723	47,952
Creditors: Amounts falling due within one year	14	<u>(6,657)</u>	<u>(4,560)</u>
Net current assets		<u>59,066</u>	<u>43,392</u>
Total assets less current liabilities		66,837	53,754
Creditors: Amounts falling due after more than one year	15	<u>(2,850)</u>	<u>(2,850)</u>
Net assets		<u>63,987</u>	<u>50,904</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>63,987</u>	<u>50,904</u>
Total funds	16	<u>63,987</u>	<u>50,904</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 14 June 2023 and signed on their behalf by:


Mrs Ruth Neill
Trustee


Mr Billie Neill
Trustee

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Burning Bush meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

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.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	9,074	9,074
Gift aid reclaimed	2,939	2,939
Total for 2022	12,013	12,013
Total for 2021	8,536	8,536

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Shop income from sale of donated goods and services	47,007	47,007
Total for 2022	47,007	47,007
Total for 2021	37,107	37,107

4 Expenditure on raising funds

a) Costs of trading activities

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		27,282	27,282
Other direct costs of activities for generating funds		11,773	11,773
Total for 2022		<u>39,055</u>	<u>39,055</u>
Total for 2021		<u>32,204</u>	<u>32,204</u>
			Total costs £

5 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		2,591	2,591
Total for 2022		<u>2,591</u>	<u>2,591</u>
Total for 2021		<u>1,000</u>	<u>1,000</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Loss on disposal of fixed assets held for the charity's own use	-	1,000
Depreciation of fixed assets	<u>2,591</u>	<u>-</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	<u>4,290</u>	<u>1,090</u>

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

No employee received emoluments of more than £60,000 during the year

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 September 2021	10,000	362	10,362
At 31 August 2022	10,000	362	10,362
Depreciation			
Charge for the year	2,500	-	2,500
Transfers	-	91	91
At 31 August 2022	2,500	91	2,591
Net book value			
At 31 August 2022	7,500	271	7,771
At 31 August 2021	10,000	362	10,362

11 Stock

	2022 £	2021 £
Stocks	25,864	24,723

12 Debtors

	2022 £	2021 £
Trade debtors	983	568

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	38,876	22,661

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,304	2,222
Other creditors	1,488	1,738
Accruals	2,865	600
	<u>6,657</u>	<u>4,560</u>

15 Creditors: amounts falling due after one year

	2022 £	2021 £
Other loans	2,850	2,850

16 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
General	<u>50,903</u>	<u>59,020</u>	<u>(45,936)</u>	<u>63,987</u>

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General	<u>39,555</u>	<u>45,643</u>	<u>(34,294)</u>	<u>50,904</u>

17 Analysis of net assets between funds

The Burning Bush

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

	Unrestricted funds General £	Total funds at 31 August 2022 £
Tangible fixed assets	7,771	7,771
Current assets	65,723	65,723
Current liabilities	(6,657)	(6,657)
Creditors over 1 year	(2,850)	(2,850)
Total net assets	<u>63,987</u>	<u>63,987</u>
	Unrestricted funds General £	Total funds at 31 August 2021 £
Tangible fixed assets	10,362	10,362
Current assets	47,952	47,952
Current liabilities	(4,560)	(4,560)
Creditors over 1 year	(2,850)	(2,850)
Total net assets	<u>50,904</u>	<u>50,904</u>

18 Analysis of net funds

	At 1 September 2021 £	At 31 August 2022 £
Cash at bank and in hand	22,661	22,661
Net debt	<u>22,661</u>	<u>22,661</u>
	At 1 September 2020 £	At 31 August 2021 £
Cash at bank and in hand	20,255	20,255
Net debt	<u>20,255</u>	<u>20,255</u>

The Burning Bush

Statement of Financial Activities by fund for the Year Ended 31 August 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	12,013	8,536
Other trading activities	47,007	37,107
Total income	<u>59,020</u>	<u>45,643</u>
Expenditure on:		
Raising funds	(43,345)	(33,294)
Other expenditure	(2,591)	(1,000)
Total expenditure	<u>(45,936)</u>	<u>(34,294)</u>
Net income	<u>13,084</u>	<u>11,349</u>
Net movement in funds	13,084	11,349
Reconciliation of funds		
Total funds brought forward	<u>50,903</u>	<u>39,555</u>
Total funds carried forward	<u><u>63,987</u></u>	<u><u>50,904</u></u>

The Burning Bush

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	12,013	8,536
Other trading activities (analysed below)	<u>47,007</u>	<u>37,107</u>
Total income	<u>59,020</u>	<u>45,643</u>
Expenditure on:		
Raising funds (analysed below)	(43,345)	(33,294)
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Total funds carried forward	<u><u>63,987</u></u>	<u><u>50,904</u></u>

The Burning Bush

Detailed Statement of Financial Activities for the Year Ended 31 August 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	9,074	8,536
Gift Aid tax reclaimed	2,939	-
	<u>12,013</u>	<u>8,536</u>
<i>Other trading activities</i>		
Sales of purchased goods	47,007	37,107
	<u>47,007</u>	<u>37,107</u>
<i>Raising funds</i>		
Opening stock	(24,723)	(23,820)
Purchases	(28,423)	(21,161)
Closing stock	25,864	24,724
Wages and salaries	(4,290)	(1,090)
Rent	(2,925)	(3,250)
Water rates	(76)	(222)
Light, heat and power	(998)	(639)
Insurance	(415)	(350)
Repairs and maintenance	(58)	(360)
Telephone and fax	(284)	(652)
Printing, postage and stationery	(106)	(102)
Charitable donations	(2,777)	(3,220)
Sundry expenses	(354)	(127)
Motor expenses	(2,411)	(1,960)
Advertising	(69)	-
Accountancy fees	(684)	(594)
Bank charges	(150)	(150)
Credit card charges	(466)	(321)
	<u>(43,345)</u>	<u>(33,294)</u>
<i>Other expenditure</i>		
Depreciation of motor vehicles	(2,500)	-
Depreciation of office equipment	(91)	-
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	(1,000)
	<u>(2,591)</u>	<u>(1,000)</u>

This page does not form part of the statutory financial statements.

ROTARY FOYLE FOODBANK

Northern Ireland - Charity number 101296

Annual report

The Burning Bush

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2022.

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A very tough and challenging year with ongoing financial issues facing so many; people still calling into the shop seeking help and advise with som many issues. As with previous years the shop has tried to help local mission and tract producers.

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The Burning Bush

Trustees' Report (continued)

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The annual report was approved by the trustees of the charity on 14 June 2023 and signed on its behalf by:



Mrs Ruth Neill
Trustee



Mr Billie Neill
Trustee

ROTARY FOYLE FOODBANK

Northern Ireland - Charity number 101296

Annual return

The Burning Bush

Independent Examiner's Report to the trustees of The Burning Bush

I report to the trustees on my examination of the accounts of The Burning Bush for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of The Burning Bush you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
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Basis of independent examiner's report

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- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Thomas Oliver and Associates Limited
Certified Public Accountant

1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

14 June 2023