Charity Registration No . 1191668

LIVING FIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

Caladine

Chartered Certified Accountants

LIVING FIRE

CONTENTS

FOR THE YEAR ENDED 5 APRIL 2022

	Page
Trust Information	1
Trustees' Report	2
Accountant's report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the accounts	6

LIVING FIRE

TRUST INFORMATION

FOR THE YEAR ENDED 5 APRIL 2022

Trustees	A H Cass R L Purnell E G Purnell Dr P M Carter
Charity registration number	1191668
Principal Address	Eastgate 141 Springhead Parkway Northfleet Gravesend Kent DA11 8AD
Accountant	Caladine Limited Chartered Certified Accountants Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

LIVING FIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2022

The Trustees present their report and financial statements for the period ended 5 April 2022.

The financial statements have been prepared in accordance with accounting policies set out in note 1 to the financial statements and comply with the Charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

1 Objectives and activities

To advance the Christian faith and in particular but not limited to supporting and encouraging Christian Churches as they extend the message of Christianity in such ways and in such parts of the United Kingdom or the World as the Trustees from time to time may think fit.

The activities to date have come under the umbrella of Eastgate (Kent) Ltd, registered charity number 1102206.

The charity will not commence activities under the CIO until 2022/23 with the establishment of a bank account.

2 Public benefit

The Trustees have paid due regard to guidance issued by Charity Commission in deciding what activities the Charity should undertake.

3 Financial review

There has not been any financial activity during the period.

4 Structure, governance and management

The Trust is a Charitable Incorporated Organisation, charity number 1183917, and was registered with the Charity Commission on 6 October 2020.

The Trustees who served during the period and up to the date of signature of the finical statements were:

A H Cass
R L Purnell
E G Purnell
Dr P M Carter

5 Statement of Trustees' responsibilities

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

TRUSTEES' REPORT (CONT'D)

FOR THE YEAR ENDED 5 APRIL 2022

The law applicable to charities in England and Wales 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 Church and of the incoming resources and application of resources of the Church for that year.

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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.



Dr P M Carter
Trustee
Dated: 22 November 2022

ACCOUNTANTS REPORT

FOR THE YEAR ENDED 5 APRIL 2022

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Living Fire for the year ended 5 April 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html.

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter dated 20 May 2020. Our work has been undertaken solely to prepare for your approval the financial statements of Living Fire and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/ Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Living Fire and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that Living Fire has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Living Fire. You consider that Living Fire is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Living Fire. 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 statutory financial statements.



Caladine Limited

Chartered Certified Accountants
Chantry House
22 Upperton Road
Eastbourne
BN21 1BF

Dated: 23 November 2022

LIVING FIRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2022

	2022	2021
Net income for the period/ Net movement in funds	-	-
Funds balance at 5 April 2022	-	-

There was no activity in the year.

STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2022

	2022	2021
Income Funds		
Unrestricted funds	-	-
	-	-

Approved by the Trustees' of Living Fire on 22 November 2022.

Dr P M Carter
Trustee

FOR THE YEAR ENDED 5 APRIL 2022

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

Charity information
Living Fire is a Charitable Incorporated Organisation established 1 June 2020.

1.1. Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

1.2. Charitable Funds

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

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period ion which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Trustee remuneration and expenses

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the period.

4. Employees

There were no employees during the period.

5. Related party transactions

There were no disclosable related party transactions during the period.