

ALIVE IN THE SPIRIT

England & Wales · Charity number 278432

Details

Other names	CORNERSTONE HOUSE CHRISTIAN COMMUNITY, STOKE ON TRENT CHURCH
Status	Registered
Legal form	Other
Registered	1979-09-07
Register	View on the Charity Commission register

Contact

Address	Cornerstone Vision 28 Old Park Road Plymouth PL3 4PY
Phone	01752 225623

Activities

Objects: THE ADVANCEMENT OF CHRISTIAN RELIGION.

Activities: Charitable religious education & purposes including the teaching, preaching & study of the Gospel of Christ, to promote the advancement of the Christian faith by engaging in Christian events, conferences & festivals, maintaining radio &/or television programmes, social media & online content & publishing news &/or inspirational letters & magazines as well as making distributions to organisations.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£20,796	£45,447	-	-
2023-12-31	£28,032	£23,442	-	-
2022-12-31	£24,696	£20,128	-	-
2021-12-31	£36,102	£27,699	-	-
2020-12-31	£24,551	£16,145	-	-

Trustees

Name	Role	Appointed
Christopher John Cole		
Richard James Anson		2025-10-02

ALIVE IN THE SPIRIT

England & Wales - Charity number 278432

Accounts

ALIVE IN THE SPIRIT TRUST

Accounts for the year ended 31st December 2023

ALIVE IN THE SPIRIT TRUST

REGISTERED CHARITY NUMBER 278432

TRUSTEES

C Cole
S J Simpson

ACCOUNTANTS / INDEPENDENT EXAMINERS

Tony Jopson & Co Limited
Peeverell Corner
246 Peeverell Park Road
Plymouth
PL3 4QG

REGISTERED OFFICE

28 Old Park Road
Peeverell
Plymouth
PL3 4PY

Alive in the Spirit Trust

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

PRINCIPLE OBJECT

Alive in the Spirit Trust ("AiTS") is a Registered Charity (No. 278432) with the principal object of promoting the Christian faith.

REVIEW OF ACTIVITIES IN THE YEAR

The activities undertaken are to further the charity's purposes for the Public Benefit. The trustees confirm that they have given due consideration to the Charity Commission's published guidance on the Public Benefit under the Charities Act 2011.

Cornerstone Christian Fellowship is administered by the Trust, a local church fellowship which meets weekly and supports its members in their activities in the local community; the Trust also funded the publication of Lifelines Christian testimony newspaper which was produced and distributed across East Cornwall in this year. The trust received donations directly for the Lifelines newspaper project and has retained some as restricted funds which are noted in these accounts. These funds will be used for future Lifelines newspapers as this is an ongoing project. Administration of Lifelines was moved from Alive in the Spirit to Spirit of Plymouth (Radio) (SOP) Limited though Alive in the Spirit continues to receive and provide funding for Lifelines. This was done by funds sent to SOP for the East Cornwall edition this year.

The main focus of AiTS has been administering the work and finances of the local church fellowship and ministry.

The programme of conferences under the name of 'Father's House', in partnership with Tavistock Community Church remains a project of the trust.

Some funds were also granted to other Christian media organisations whose objectives match Those of Alive in the Spirit.

RESERVES POLICY

The Trustees would like to follow a policy whereby the unrestricted funds not committed or invested in tangible fixed assets should be the equivalent of at least two months of the resources regularly expended which equates to approximately £1,640 in the year ended 31 December 2023. At this level the Trustees feel they would still be able to carry on the Charity's activities for at least two months in the event of a significant fall in funding. At the present time total (unrestricted) reserves stand at £38,421.

RISK MANAGEMENT

The Trustees are alerted to operational and financial risks at the periodic meetings of The Management Committee and are fully aware of the need to maintain free reserves at the levels stated above to continue the work of the Charity and the aspirations for the future. Through this medium of periodic reporting the Trustees are exercising an active review of major risk.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources during the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

Alive in the Spirit Trust


TRUSTEES REPORT CONTINUED

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity and the group will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

No trustees received any remuneration from the charity in the year and there were no transactions with related parties.

Dated..... 25/10/24

Signed 

Chair on behalf of the Alive in the Spirit Trust Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALIVE IN THE SPIRIT TRUST

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 6 to 10 below.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.


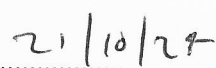
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principals of the Statement of Recommended Practice: Accounting and Reporting Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  

A P Jopson, FCA

Date

(Fellow of the Institute of Chartered Accountants in England & Wales)

Tony Jopson & Co Ltd, Peverell Corner, 246 Peverell Park Road, Plymouth, PL3 4QG

STATEMENT OF FINANCIAL ACTIVITIES Incorporating Income & expenditure account for the year ended to 31 December

	<i>Note</i>	<i>Restricted</i>	<i>Unrestricted</i>	<i>Total funds 2023</i>	<i>Total funds 2022</i>
		£	£	£	£
INCOMING RESOURCES					
Gifts received (tithes)		0	11,845	11,845	11,300
Radio gifts received		240	0	240	420
Gift Aid recovered - Fellowship		0	4,807	4,807	4,547
Fathers House		1,746	0	1,746	369
Miscellaneous income / refunds		0	1,190	1,190	1,218
Gifts from organisations		0	2,339	2,339	785
Individual gifts		0	2,565	2,565	1,817
Donations for lifelines		3,240	0	3,240	4,240
TOTAL INCOMING RESOURCES		5,226	22,806	28,032	24,696
RESOURCES EXPENDED					
Mission & ministry Gifts		0	8,960	8,960	3,381
Radio Expenditure		240	0	240	420
Ministry weekends/conferences/room hire		0	1,490	1,490	2,698
Gotta die to live book		0	189	189	356
Other publications		0	0	0	24
Meals & fellowship		0	923	923	1,438
Church of the Nations & other tithes		0	780	780	720
Fathers House		689	0	689	400
Advertising		0	600	600	0
Web & online ministry work		0	360	360	1,500
Travel / transport / subsistence		0	679	679	2,074
Bank Charges		0	130	130	88
Utilities / phone / website		0	86	86	3,707
Professional Fees / licences		0	744	744	601

Alive in the Spirit Trust

Lifelines	6,428	0	6,428	1,877
Books	0	0	0	110
Premises repair & maintenance	0	0	0	122
Subscriptions	0	0	0	487
Honorarium	0	0	0	125
Admin support	0	1,092	1,092	0
TOTAL RESOURCES EXPENDED	7,357	16,085	23,442	20,128
NET MOVEMENT IN FUNDS RESOURCES	(2,131)	6,721	4,590	4,568
BALANCES BROUGHT FORWARD AS AT 1 JANUARY	7,997	34,993	42,990	38,422
BALANCES CARRIED FORWARD AS AT 31 DECEMBER	5,866	41,714	47,580	42,990

Alive in the Spirit Trust

BALANCE SHEET AT 31 DECEMBER

	Notes	2023 £	2022 £
CURRENT ASSETS			
Plymouth Current Account		45,769	42,524
Deposit Account		106	106
Debtor – sundry loan		100	100
Gift Aid debtor	1	1,605	707
NET CURRENT ASSETS		47,580	43,437
NET CURRENT LIABILITIES	2	0	(447)
NET ASSETS		47,580	42,990
FUNDS ACCOUNT			
Unrestricted funds – balance at 1 January		34,993	32,757
Surplus / (deficit) in year		6,721	2,236
Balance at 31 December		41,714	34,993
Restricted funds – balance at 1 January		7,997	5,665
Surplus / (deficit) in year		(2,131)	2,332
Balance at 31 December (restricted funds)		5,866	7,997
NET TOTAL FUNDS	3	47,580	42,990

The Trustees consider that the Charity is exempt from an audit and a report under Section 144(2) of the Charities Act 2011.

The trustees acknowledge their responsibility for;

- 1) ensuring the charity keeps accounting records which comply with the Charities Act; and
- 2) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period, and of its income and expenditure for the period.

The financial statements were approved by the Trustees on 25th October 2024 and signed on its behalf by

Trustee 

Name: (BLOCK CAPITALS) CHRISTOPER JOHN COLE

1 ACCOUNTING POLICIES

Basis of preparation of accounts

The accounts have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

Incoming resources

Income is included on an accruals basis, except when the donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled, then the income is deferred.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT, which cannot be recovered.

Taxation

Based on its status as a charity, "AITS" is effectively exempt from corporation tax.

3 DEBTORS

	2023 £	2022 £
Gift aid	1,605	707
	<u>1,605</u>	<u>707</u>

4 CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	0	447
	<u>0</u>	<u>447</u>

5 FUNDS SUMMARY

	2023 £	2022 £
Restricted funds		
Father's House	2,130	1,073
Lifelines	3,736	6,924
Total restricted funds	<u>5,866</u>	<u>7,997</u>
Total unrestricted funds	<u>41,714</u>	<u>34,993</u>
TOTAL FUNDS	<u>47,580</u>	<u>42,990</u>

6 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

There were no transactions involving trustees or related parties

ALIVE IN THE SPIRIT

England & Wales - Charity number 278432

Accounts

ALIVE IN THE SPIRIT TRUST

Accounts for the year ended 31st December 2021

ALIVE IN THE SPIRIT TRUST
REGISTERED CHARITY NUMBER 278432

TRUSTEES

C Cole
K O'Hara (resigned July 2021)
S J Simpson

ACCOUNTANTS

Tony Johnson & Co Limited
Peverell Corner
248 Peverell Park Road
Plymouth
PL3 4DG

REGISTERED OFFICE

28 Old Park Road
Plymouth
Plymouth
PL3 4PY

ALIVE IN THE SPIRIT TRUST

REGISTERED CHARITY NUMBER 278432

TRUSTEES

C Cole
K C Hine (resigned July 2021)
S J Simpson

ACCOUNTANTS

Tony Jopson & Co Limited
Peeverell Corner
246 Peeverell Park Road
Plymouth
PL3 4QG

REGISTERED OFFICE

28 Old Park Road
Peeverell
Plymouth
PL3 4PY

FOR THE YEAR ENDED 31 DECEMBER 2021

PRINCIPLE OBJECT

Alive in the Spirit Trust ("AITS") is a Registered Charity (No. 278432) with the principal object of promoting the Christian faith.

REVIEW OF ACTIVITIES IN THE YEAR

The activities undertaken are to further the charity's purposes for the Public Benefit. The trustees confirm that they have given due consideration to the Charity Commission's published guidance on the Public Benefit under the Charities Act 2011.

Cornerstone Christian Fellowship is administered by the Trust, a local church fellowship which meets weekly and supports its members in their activities in the local community; the Trust also funded and administered the publication of Lifelines Christian testimony newspaper which was produced and distributed across East Devon in this year. The trust received donations directly for the Lifelines newspaper project and has retained some as restricted funds which are noted in these accounts. These funds will be used for future Lifelines newspapers as this is an ongoing project.

The main focus of AITS has been administering the work and finances of the local church fellowship.

The programme of conferences under the name of 'Father's House', in partnership with two other local churches (Tavistock Community Church and North Plymouth Community Church) and local charity Gilead Foundations remains a project of the trust however conferences for this were not undertaken this year due to the Covid 19 pandemic.

The trust administered and funded certain aspects of two Christian books in the year. This included publishing aspects of one and distribution aspects of the other.

Financial support for Cross Rhythms Plymouth was much less this year as it is increasingly financially self sustaining. Some funds were also granted to other Christian media organisations whose objectives match those of Alive in the Spirit Trust.

RESERVES POLICY

The Trustees would like to follow a policy whereby the unrestricted funds not committed or invested in tangible fixed assets should be the equivalent of at least two months of the resources regularly expended which equates to approximately £2,000 in the year ended 31 December 2021. At this level the Trustees feel they would still be able to carry on the Charity's activities for at least two months in the event of a significant fall in funding. At the present time total (unrestricted) reserves stand at £32,757.

RISK MANAGEMENT

The Trustees are alerted to operational and financial risks at the periodic meetings of The Management Committee and are fully aware of the need to maintain free reserves at the levels stated above to continue the work of the Charity and the aspirations for the future. Through this medium of periodic reporting the Trustees are exercising an active review of major risk.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources during the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;

TRUSTEES REPORT CONTINUED

TRUSTEES REPORT CONTINUED

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity and the group will continue in operation.

The activities undertaken are to further the charity's purposes for the Public Benefit. The trustees confirm that they have given due consideration to the Charity Commission's published guidance on the Public Benefit under the Charities Act 2011.

Our main Christian Fellowship is administered by the Trust, a local church fellowship which meets weekly and supports its members in their activities in the local community. The Trust also funded and administered the publication of Lillies Christian Action newspaper which was produced and distributed across East Devon in this year. The Trust received donations directly for the Lillies newspaper project and has retained some as restricted funds which are noted in these accounts. These funds will be used for future Lillies newspapers as this is an ongoing project.

The main focus of AITS has been administering the work and finances of the local church following:

The programme of conferences under the name of 'Father's House', in partnership with two other local churches (Tavistock Community Church and North Plymouth Community Church) and local charity Glend Foundations remains a priority of the Trust however conferences for this year were not undertaken this year due to the Covid 19 pandemic.

The Trust administered and funded certain aspects of two Christian books in the year. This included publishing aspects of one and distribution aspects of the other.

Financial support for Cross Plymouth Plymouth was much less this year as it is increasingly financially self-sustaining. Some funds were also granted to other Christian medical organisations whose objectives match those of Alive in the Spirit Trust.

RESERVES POLICY

The Trustees would like to follow a policy whereby the unrestricted funds not committed or invested in tangible fixed assets should be the equivalent of at least two months of the resources regularly expended which equates to approximately £2,000 in the year ended 31 December 2021. At this level the Trustees feel they would be able to carry on the Charity's activities for at least two months in the event of a significant fall in funding. At the present time total (unrestricted) reserves stand at £32,757.

RISK MANAGEMENT

The Trustees are alerted to operational and financial risks at the periodic meetings of the Management Committee and are fully aware of the need to maintain reserves at the levels stated above to continue the work of the Charity and the aspirations for the future. Through this medium of periodic reporting the Trustees are extending an active review of major risk.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources during the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;

Alive in the Spirit Trust

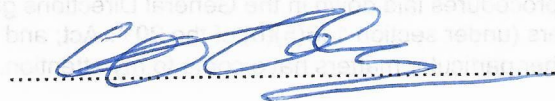
TRUSTEES REPORT CONTINUED

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

No trustees received any remuneration from the charity in the year and there were no transactions with related parties.

Dated 26/09/22

Signed



Chair on behalf of the Alive in the Spirit Trust Trustees

Alive in the Spirit Trust

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALIVE IN THE SPIRIT TRUST

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 6 to 10 below.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.


Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principals of the Statement of Recommended Practice: Accounting and Reporting Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

..... 

A P Jopson, FCA

Date

(Fellow of the Institute of Chartered Accountants in England & Wales)

Tony Jopson & Co Ltd, Peverell Corner, 246 Peverell Park Road, Plymouth, PL3 4QG

Alive in the Spirit Trust

STATEMENT OF FINANCIAL ACTIVITIES

Incorporating Income & expenditure account for the year ended to 31 December

	Note	Restricted funds		Unrestricted funds		Total funds	Total
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
INCOMING RESOURCES							
Gifts received (tithes)	0	10,871	10,871	11,531			
Radio gifts received	935	0	935	2,200			
Gift Aid recovered - Fellowship	0	4,876	4,876	3,658			
Fathers House	0	0	0	734			
Miscellaneous income		0	1,010	1,010			488
Individual gifts	0	2,977	2,977	750			
Donations for lifelines		15,433	0	15,433			5,190
TOTAL INCOMING RESOURCES		16,368	19,734	36,102	24,551		
RESOURCES EXPENDED							
Mission & ministry Gifts	0	4,738	4,738	1,950			
Radio Expenditure	935	601	1,536	2,808			
Ministry weekends/conferences/room hire	0	1,368	1,368	5			
Gotta die to live book			0	919			919
0							
Other publications	0	2,160	2,160	0			
Meals & fellowship	0	1,593	1,593	262			
Church of the Nations & other tithes	0	720	720	720			
Fathers House	19	0	19	694			
Advertising services	0	1,000	1,000	500			
Travel / transport / subsistence	0	11	11	34			
Insurance	0	0	0	224			
Miscellaneous expenses	0	0	0	40			
Bank Charges	0	32	32	32			
Utilities / phone / website	0	856	856	461			
Professional Fees / licences	0	307	307	997			

Alive in the Spirit Trust

Alive in the Spirit Trust

Lifelines	11,064	0	11,064	5,338
Books	0	38	38	1,000
Premises repair & maintenance	0	396	396	262
Subscriptions	0	212	212	310
Honorarium	0	730	730	458
TOTAL RESOURCES EXPENDED	12,018	15,681	27,699	16,145
NET MOVEMENT IN FUNDS RESOURCES	4,350	4,053	8,403	8,406
BALANCES BROUGHT FORWARD AS AT 1 JANUARY	1,315	28,704	30,019	21,613
BALANCES CARRIED FORWARD AS AT 31 DECEMBER	5,665	32,757	38,422	30,019

	2021	2020	2019	2018
Professional Fees/ Honoraria	0	307	307	381
Utilities / phone / website	0	888	888	401
Bank Charges	0	32	32	32
Manufacturers expenses	0	0	0	40
Insurance	0	0	0	214
Treasury / transport / subsistence	0	11	11	34
Advertising services	0	1,000	1,000	500
Fathers House	19	0	19	894
Church of the Nazarene / other tithes	0	750	750	750
Meals & fellowship	0	1,800	1,800	593
Other publications	0	2,100	2,100	0
Gifts die to the book	0	0	0	819
Ministry wheel and/or conference room hire	0	1,388	1,388	6
Radio Expenses	0	601	601	2,802
Mission & ministry gifts	0	4,738	4,738	1,890
TOTAL INCOMING RESOURCES	18,308	18,433	18,433	24,281

BALANCE SHEET AT 31 DECEMBER

	Notes	2021 £	2020 £
CURRENT ASSETS			
Plymouth Current Account	37,367	30,002	
Deposit Account	106 106		
Debtor – sundry loan	100 0		
Gift Aid debtor	1 1,783 217		
NET CURRENT ASSETS	39,256	30,324	
NET CURRENT LIABILITIES	2 (834)	(305)	
NET ASSETS	38,422	30,019	
FUNDS ACCOUNT			
Unrestricted funds – balance at 1 January		28,704	19,730
Surplus / (deficit) in year	4,053 8,974		
Balance at 31 December	32,757	28,704	
Restricted funds – balance at 1 January		1,315	1,883
Surplus / (deficit) in year	4,350 (568)		
Balance at 31 December (restricted funds)			5,665
1,315			
NET TOTAL FUNDS	3 38,422	30,019	

The Trustees consider that the Charity is exempt from an audit and a report under Section 144(2) of the Charities Act 2011.


The trustees acknowledge their responsibility for;

- 1) ensuring the charity keeps accounting records which comply with the Charities Act; and
- 2) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period, and of its income and expenditure for the period.

The financial statements were approved by the Trustees on 26/09/22 2022 and signed on its behalf by

Trustee.....

Name: (BLOCK CAPITALS).....


CHRISTOPHER J COLE

Basis of preparation of accounts

The accounts have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

Incoming resources

Income is included on an accruals basis, except when the donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled, then the income is deferred.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT, which cannot be recovered.

Taxation

Based on its status as a charity, "AITS" is effectively exempt from corporation tax.

3 DEBTORS

	2021	2020	£	£
Gift aid	1,783	217		
	<u>1,783</u>	<u>217</u>		

4 CREDITORS: Amounts falling due within one year

	2021	2020	£	£
Trade creditors	834	305		
	<u>834</u>	<u>305</u>		

5 FUNDS SUMMARY

	2021	2020	£	£
Restricted funds				
Father's House	1,104	1,123		
Lifelines	4,561	192		
Total restricted funds	5,665	1,315		
Total unrestricted funds	32,757	28,704		
TOTAL FUNDS	38,422	30,019		

6 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

There were no transactions involving trustees or related parties

