

ALIVE IN THE SPIRIT TRUST

Accounts for the year ended 31st December 2021

ALIVE IN THE SPIRIT TRUST

REGISTERED CHARITY NUMBER 278432

TRUSTEES

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

ACCOUNTANTS

Tony Johnson & Co Limited
Peverell Corner
246 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

- 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.

Community 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 Lifford Christian Pastors' newspaper which was produced and distributed across East Devon in this year. The Trust received donations directly for the Lifford newspaper project and has retained some as restricted funds which are noted in these accounts. These funds will be used for future Lifford 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 Glend Foundation remains a project 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 this 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 £3,000 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 £32,557.

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:

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Alive in the Spirit Trust

TRUSTEES REPORT CONTINUED

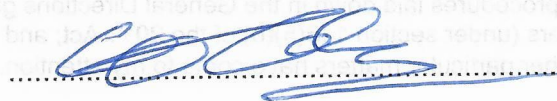
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the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

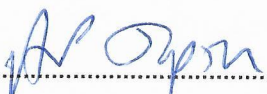
Independent Examiner's Statement

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

26/9/22
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 2021 £	Unrestricted funds 2020 £	Total funds £	Total £
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	

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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

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).....

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
	1,783	217

4 CREDITORS: Amounts falling due within one year

	2021	2020
Trade creditors	834	305
	834	305

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

