

Active Service Trust

FINANCIAL STATEMENTS

for the year ended

31 August 2024

Active Service Trust

DIRECTORS

David Carling
Gwenyth Carling

ASSOCIATE DIRECTORS

Lesley Carling
Stephen Carling

TRUSTEES

Michael Carling
Andy Husselbee
Jane Husselbee
John McLellan
Shirley McLellan
Andrew Plowman

REGISTERED CHARITY NUMBER

280638

PRINCIPAL ADDRESS

Yew View
Over Kellet
Carnforth
LA6 1BS

BANKERS

NatWest
68 Church St
Lancaster
LA1 1LN

Active Service Trust

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Active Service Trust is a Registered Charity, formed and governed under its Trust Deed dated 27 May 1980.

Names of the Directors and Trustees who served during the year are set out on the preceding page.

The Trust Deed requires between three and nine trustees to serve at any one time. New trustees are appointed by resolution at meetings of existing trustees.

OBJECTIVES AND ACTIVITIES

The objectives of the Trust are detailed in the Trust Deed. The Trust finances the global ministry of its Directors in strengthening the Church and initiating and monitoring relief projects, and supports overseas relief and ministry projects through partnership with local agencies.

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit.

After a lifetime of global ministry, the Directors David and Gwentyth Carling now travel only occasionally. Over £22,000 was raised and sent to Stefanos Foundation in Jos towards relief work, trauma counselling, and advocacy in Northern and Central Nigeria in the face of the continued persecution of Christian believers there.

All payments to the Directors and other members of the Carling family are decided by non family trustees only, and made in accordance with our Conflicts of Interest policy.

RESERVING POLICY

Restricted funds are used solely for viable relief and ministry projects and are utilised as soon as is practicable. Unrestricted reserves are maintained at a level sufficient to provide for an honorarium for the Directors, and to cover any other direct costs incurred in the course of their ministry.

A Plowman
TRUSTEE
Date

S McLellan
TRUSTEE
Date

Active Service Trust

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

I report to the trustees on my examination of the accounts of Active Service Trust (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Douglas M Gardner, BSc, Dip Th, FCMA, CGMA.
7 Windward Avenue,
Fleetwood, Lancs.

Date: 30 Sept 2024

Active Service Trust

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 AUGUST 2024

	Unrestricted funds	Restricted funds	Total	<i>Total prev year</i>
RECEIPTS				
Donations	0	24,339	24,339	17,899
Gift Aid tax refunds	0	805	805	947
Dividends	2,007	0	2,007	2,132
Sundry income	0	0	0	0
Total	2,007	25,144	27,151	20,978
PAYMENTS				
Relief and ministry projects	0	22,715	22,715	18,511
Honoraria	6,000	0	6,000	6,000
Travel	0	0	0	0
Equipment and resources	0	0	0	0
Telephone and internet	80	0	80	260
Accommodation	0	0	0	800
Sundry expenses	69	0	69	69
Total	6,149	22,715	28,864	25,640
Capital purchases	0	0	0	0
Change in value of investments	3,163	0	3,163	-1,687
Net income	-979	2,429	1,450	-6,349
Inter-fund transfers	0	0	0	0
Funds brought forward	36,843	495	37,338	43,687
Funds carried forward	35,864	2,924	38,788	37,338

Active Service Trust

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2024

	Unrestricted funds	Restricted funds	Total	<i>Total prev year</i>
Investments	34,242	0	34,242	33,579
Current account	1,622	2,924	4,546	3,759
Paypal donation account	0	0	0	0
US dollar account	0	0	0	0
Cash	0	0	0	0
Total	35,864	2,924	38,788	37,338

NOTES TO THE ACCOUNTS

FUNDS

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the objectives of the charity. Restricted Funds comprise relief project funds. These are allocated 100% to direct project costs, all other costs being borne by Unrestricted Funds.

MOVEMENT IN INVESTMENTS

	£
Investment value brought forward at 1 September 2023	33,579
Proceeds from sale of units	(2,500)
Increase / (decrease) in unit values	3,163
Investment value carried forward at 31 August 2024	<u>34,242</u>

A Plowman
TRUSTEE

S McLellan
TRUSTEE

Date

Date