ALIVE IN THE SPIRIT TRUST

Accounts for the year ended 31st December 2025

ALIVE IN THE SPIRIT TRUST

REGISTERED CHARITY NUMBER 278432

TRUSTEES WHO SERVED IN THE YEAR

C Cole
R J Anson (appointed 2.10.25)
S J Simpson (resigned 2.10.25)

ACCOUNTANTS / INDEPENDENT EXAMINERS

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

REGISTERED OFFICE

28 Old Park Road
Peverell
Plymouth
PL3 4PY

Alive in the Spirit Trust

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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 AND FUTURE DEVELOPMENTS

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 provided funds for the publication of Lifelines Christian testimony ministry to run a testimony within the Plymouth Chronicle. The trust received some donations directly for the Lifelines newspaper project.

AITS continues to support the work and finances of the local church fellowship, Cornerstone Christian Fellowship and associated ministry.

The programme of conferences under the name of 'Father's House', remained a project of the trust.

Some funds were also granted to other Christian media organisations whose objectives match those of Alive in the Spirit this again included support for the ministry of Cross Rhythms Plymouth.

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 £7,500 in the year ended 31 December 2025. 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 £2,008, which is below the ideal reserves level.

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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

TRUSTEES REPORT CONTINUED

- 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 30/10/2026

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 2025, 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 27/10/26

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

	Note	*Restricted* £	*Unrestricted* £	*Total funds 2025* £	*Total funds 2024* £
INCOMING RESOURCES					
Gifts received (tithes)		0	35,590	35,590	11,511
Radio gifts received		0	240	240	240
Gift Aid recovered - Fellowship		0	10,011	10,011	3,625
Fathers House		1,470	0	1,470	270
Miscellaneous income / refunds		0	1,575	1,575	0
Gifts from organisations		0	2,600	2,600	1,800
Individual gifts		0	765	765	110
Donations for lifelines		3,240	0	3,240	3,240
TOTAL INCOMING RESOURCES		**4,710**	**50,781**	**55,491**	**20,796**
RESOURCES EXPENDED					
Mission & ministry Gifts		0	45,036	45,036	4,617
Radio Expenditure - advertising		0	571	571	30,000
Ministry weekends/conferences/room hire		0	1,905	1,905	44
Gotta die to live book		0	45	45	253
Meals & fellowship		0	438	438	208
Church of the Nations & other tithes		0	720	720	720
Fathers House		2,427	0	2,427	15
Travel / transport / subsistence		0	835	835	1,020
Bank Charges		0	32	32	32
Utilities / phone / website		0	803	803	170
Professional Fees / licences		0	822	822	616

Lifelines	4,216	11,784	16,000	6,000
Books	0	85	85	65
Premises repair & maintenance	0	143	143	90
Honorarium	0	0	0	200
Materials	0	107	107	0
Subscriptions	0	765	765	0
Admin support	0	4,250	4,250	1,230
TOTAL RESOURCES EXPENDED	**6,643**	**68,341**	**74,984**	**45,447**
NET MOVEMENT IN FUNDS RESOURCES	(1,933)	(17,560)	(19,493)	(24,651)
BALANCES BROUGHT FORWARD AS AT 1 JANUARY	3,361	19,568	22,929	47,580
BALANCES CARRIED FORWARD AS AT 31 DECEMBER	**1,428**	**2,008**	**3,436**	**22,929**

BALANCE SHEET AT 31 DECEMBER

	Notes	2025 £	2024 £
CURRENT ASSETS			
Plymouth Current Account		3,113	21,737
Deposit Account		106	106
Debtor – sundry loan		100	100
Gift Aid debtor	2	465	1,163
NET CURRENT ASSETS		3,784	23,106
NET CURRENT LIABILITIES	4	348	171
NET ASSETS		**3,436**	**22,929**
FUNDS ACCOUNT			
Unrestricted funds – balance at 1 January		19,568	41,714
Surplus / (deficit) in year		(17,560)	(22,146)
Balance at 31 December		**2,008**	**19,568**
Restricted funds – balance at 1 January		3,361	5,866
Surplus / (deficit) in year		(1,933)	(2,505)
Balance at 31 December (restricted funds)		**1,428**	**3,361**
NET TOTAL FUNDS	5	**3,436**	**22,929**

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 2026 and signed on its behalf by

Trustee.....

Name: (BLOCK CAPITALS)....CHRISTOPHER 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 d a charity, "AITS" is effectively exempt from corporation tax.

3 DEBTORS

	2025	*2024*
	£	£
Gift aid	465	1,163
	465	1,163

4 CREDITORS: Amounts falling due within one year

	2025	*2024*
	£	£
Trade creditors	348	171
	348	**171**

5 FUNDS SUMMARY

	2025	*2024*
	£	£
Restricted funds		
Father's House	1,428	2,385
Lifelines	0	976
Total restricted funds	**1,428**	**3,361**
Total unrestricted funds	**2,008**	**19,568**
TOTAL FUNDS	**3,436**	**22,929**

6 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

There were no transactions involving trustees or related parties