

**Registration number SC322811**  
**Scottish charity number SC038224**

**Alive Christian Media Limited**  
**(Company limited by guarantee)**

**Directors' report and financial statements**

**for the year ended 31st March 2016**

**Alive Christian Media Limited**  
**(Company limited by guarantee)**

**Company information**

Directors	Mark Smith Adrian Leslie Tom Armstrong Yasmin Ocansey
Secretary	Tom Armstrong
Company number	SC322811
Scottish charity number	SC038224
Registered office	12 Queensberry Street Dumfries DG1 1EX
Independent Examiners	Carson & Trotter Chartered Accountants 123 Irish Street Dumfries DG1 2PE
Bankers	Bank of Scotland 91 High Street Dumfries

**Alive Christian Media Limited**  
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**Alive Christian Media Limited**  
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**Directors' report**  
**for the year ended 31st March 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act present their report and the unaudited financial statements for the year ended 31st March 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015) in preparing the annual report and financial statements of the charity.

### **Objectives and Activities**

The principal activity of the company was the advancement of the Christian religion through the operation of a Christian radio station.

### **Achievements and performance**

Alive Christian Media Limited continued its activity; running a community radio station, which was launched on 1st September 2009. Alive Radio broadcasts to Dumfries and surrounding areas on 107.3fm, in accordance with a Community Radio Licence granted by Ofcom and worldwide via a dedicated internet stream, as well as on Radio Player and other online apps.

The company continued with extensive live broadcasting, from the heart of Dumfries in first floor premises at 12 Queensberry Street, Dumfries. A second studio for recording, training and emergency on-air was also used, at the River of Life Church, next to Dumfries railway station.

Alive continued strengthening links with all levels of the local community and further developed a partnership with the Dumfries & Galloway College radio project, DG Vibes.

The station participated in several local events through the year, serving the community by broadcasting aspects of the events and providing a valuable media platform.

Recruitment and training in all areas of broadcasting continued to be an important aspect of the station, providing a valuable opportunity for people to experience media production.

Actress and presenter, Joanna Lumley continued to be a much valued Patron of Alive.

The UK Government changed the Community Radio Order, by act of Parliament, which allows the company to raise up to £15,000 per annum through on air advertising and show sponsorship. Several sponsor/advertisers came on board and the station began to see some advertising revenue raised.

The board considered the vision and future direction of the station, compiling a statement to encapsulate its ethos: "Building bridges and breathing life into our community through engaging, inspiring and interactive broadcasting". This has become a useful sentence upon which to build for the future.

### **Financial review**

The accounts show a deficit of £2,758 for the year, as opposed to a deficit of £4,538 in the prior year. The charity had total funds of £612 at the year end. The Directors have continued to support the charity and at this stage no reserves policy has been introduced.

### **Plans for future periods**

The board feel it is important to restructure on a team-based model, facilitating better engagement of volunteers in all aspects of running the radio station.

Marketing of an on-air advertising and sponsorship opportunities is a priority, to build a stronger financial basis, maximising the commercial opportunity now available.

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**Directors' report**  
**for the year ended 31st March 2016**

The board intends to relocate both studios to a single location, in order to make the most of team networking opportunities and develop a 'hub' for the radio station's activities. A site was located, so much of the focus of the forthcoming year will focus on development of and relocation to that site.

*Risk management*

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and financing of the charity and are satisfied that systems are in place to mitigate these risks.

**Structure, governance and management**

Alive Christian Media Limited is a charitable company limited by guarantee and not having a share capital and was incorporated on 3rd May 2007.

Alive Christian Media Limited is governed by a Board of Directors, who are also the trustees of the charity, and who are appointed in terms of the Memorandum and Articles of Association.

**Reference and administrative information**

The directors who served throughout the year were as follows:

Mark Smith  
Adrian Leslie  
Tom Armstrong  
Yasmin Ocansey

*Company secretary:* Mark Smith

*Registered office:* 12 Queensbury Street, Dumfries, DG1 1EX

*Company number:* SC322811

*Charity number:* SC038224

*Independent examiners:* Carson & Trotter, 123 Irish Street, Dumfries, DG1 2PE

*Statement of directors' responsibilities*

The trustees (who are also directors of Alive Christian Media Limited for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

**Alive Christian Media Limited**  
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**Directors' report**  
**for the year ended 31st March 2016**

**Small company exemptions**

This report is prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the Board on 21st December 2016 and signed on its behalf by



**Mark Smith**  
**Director**

**Alive Christian Media Limited**  
**(Company limited by guarantee)**

**Independent Examiner's Report to the Trustees of**  
**Alive Christian Media Limited**

I report on the accounts of the charity for the year ended 31st March 2016 which are set out on pages 5 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks 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 view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

- a. which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts Regulations
- have not been met, or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Gillian Gray BAcc CA**  
**Messrs Carson & Trotter**  
**Chartered Accountants**  
**123 Irish Street**  
**Dumfries**  
**DG1 2PE**

**Date: 21st December 2016**

**Alive Christian Media Limited**  
**(Company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31st March 2016**

	Notes	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
<b>Income and endowments from:</b>					
Donations and legacies	2	5,720	-	5,720	5,652
Charitable activities	3	5,122	-	5,122	1,750
<b>Total income</b>		10,842	-	10,842	7,402
<b>Expenditure on:</b>					
Charitable activities	5	13,600	-	13,600	11,940
<b>Total expenditure</b>		13,600	-	13,600	11,940
<b>Net income/(expenditure)</b>	6	(2,758)	-	(2,758)	(4,538)
<b>Net movement in funds</b>		(2,758)	-	(2,758)	(4,538)
<b>Reconciliation of funds</b>					
Total funds brought forward		3,370	-	3,370	7,908
Total funds carried forward		612	-	612	3,370

The notes on pages 8 to 12 form an integral part of these financial statements.



**Alive Christian Media Limited**  
**(Company limited by guarantee)**  
**Company Number SC322811**

**Balance sheet**  
**as at 31st March 2016**

		2016		2015	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		9,911		11,465
<b>Current assets</b>					
Debtors	9	720		117	
Cash at bank and in hand		2,653		3,673	
		3,373		3,790	
<b>Creditors: amounts falling due within one year</b>	10	(12,672)		(11,885)	
<b>Net current liabilities</b>			(9,299)		(8,095)
<b>Net assets</b>			612		3,370
<b>The funds of the charity</b>					
Unrestricted general funds	13		612		3,370
<b>Total charity funds</b>			612		3,370

The directors' statements required by Section 475 are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**Alive Christian Media Limited**  
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**Balance sheet (continued)**

**Directors' statements required by Section 475**  
**for the year ended 31st March 2016**

For the year ending 31st March 2016 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

(a) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section Section 476 ;

(b) the directors' acknowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved and authorised for issue by the Board on 21st December 2016 and signed on its behalf by



**Mark Smith**  
**Director**

**The notes on pages 8 to 12 form an integral part of these financial statements.**

**Alive Christian Media Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st March 2016**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

**1.1. Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

**1.2. Income recognition**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, probability of receipt and the amount can be measured with sufficient reliability.

**1.3. Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which have been raised for, and their use restricted to, a specific purpose.

**1.4. Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised when there is a constructive or legal obligation to make payment, it is probable that settlement will be required and the amount can be measured reliably.

**1.5. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	15% reducing balance
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**1.6. Company status**

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**1.7. SORP 2015**

The 2015 comparative figures have been restated in line with the requirements of the 2015 SORP where appropriate. There are no changes to the overall totals on the Statement of Financial Activities and no changes to any of the figures on the balance sheet.

**Alive Christian Media Limited**  
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**Notes to the financial statements**  
**for the year ended 31st March 2016**

**2. Income from donations and legacies**

	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
Donations	5,720	-	5,720	5,652
	<u>5,720</u>	<u>-</u>	<u>5,720</u>	<u>5,652</u>

Of the income from donations in 2015, £5,652 was unrestricted.

**3 Charitable income**

	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
Advertising income	3,455	-	3,455	1,750
Training fees	1,667	-	1,667	-
	<u>5,122</u>	<u>-</u>	<u>5,122</u>	<u>1,750</u>

Of the income from charitable activities in 2015, £1,750 was unrestricted.

**4. Turnover**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK.

**Alive Christian Media Limited**  
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**Notes to the financial statements**  
**for the year ended 31st March 2016**

**5. Charitable activities**

	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
<b>Direct costs</b>				
Rent & electricity	2,928	-	2,928	2,800
Insurance	646	-	646	644
Repairs, maintenance and equipment	1,318	-	1,318	1,399
Printing, postage and stationery	224	-	224	205
Telephone & internet	1,071	-	1,071	1,179
New computer costs	278	-	278	353
Licences	4,408	-	4,408	2,440
Streaming services & production costs	372	-	372	377
	11,245	-	11,245	9,397
<b>Support &amp; governance costs</b>				
Independent examiners fees	440	-	440	485
Bank & paypal charges	74	-	74	7
General expenses	92	-	92	27
Depreciation	1,749	-	1,749	2,024
	2,355	-	2,355	2,543
Total charitable activities	13,600	-	13,600	11,940

Of the expenditure on charitable activities in 2015, £7,371 was unrestricted, £4,569 was restricted.

**6. Net income/(expenditure)**

	2016 £	2015 £
Net income/(expenditure) for the year is stated after charging:		
Depreciation and other amounts written off tangible assets	1,749	2,024
Independent examiners fees	440	485
	2,189	2,509

**7. Staff costs**

The charity has no employees.

None of the trustees received remuneration or were reimbursed for any expenditure during the year.

**Alive Christian Media Limited**  
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**Notes to the financial statements**  
**for the year ended 31st March 2016**

<b>8. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1st April 2015	26,696	26,696
Additions	195	195
At 31st March 2016	26,891	26,891
<b>Depreciation</b>		
At 1st April 2015	15,231	15,231
Charge for the year	1,749	1,749
At 31st March 2016	16,980	16,980
<b>Net book values</b>		
At 31st March 2016	9,911	9,911
At 31st March 2015	11,465	11,465
<b>9. Debtors: all receivable within one year</b>	<b>2016 £</b>	<b>2015 £</b>
Other debtors	720	117
<b>10. Creditors: amounts falling due within one year</b>	<b>2016 £</b>	<b>2015 £</b>
Trade creditors	850	135
Other taxes and social security costs	197	-
Directors' accounts	11,150	11,250
Accruals and deferred income	475	500
	12,672	11,885
<b>11. Related party transactions</b>		

Two of the directors loaned money to the company in previous years. During the year the loan was repaid to Adrian Leslie while the loan from Mark Smith remained the same as the opening balance at £11,150.

**Alive Christian Media Limited**  
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**Notes to the financial statements**  
**for the year ended 31st March 2016**

**12. Analysis of net assets in funds**

	<b>Tangible Fixed Assets</b>	<b>Other Net Assets/ (Liabilities)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted general funds	9,911	(9,299)	612
Total funds	9,911	(9,299)	612
	9,911	(9,299)	612

**13. Statement of funds**

	<b>At 1st April 2015</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31st March 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds:</b>					
General funds	3,370	10,842	(13,600)	-	612
	3,370	10,842	(13,600)	-	612
	3,370	10,842	(13,600)	-	612

**14. Controlling interest**

The company is under the control of the directors.