

REGISTERED COMPANY NUMBER: SC371392 (Scotland)
REGISTERED CHARITY NUMBER: SC041912

**Report of the Trustees and
Financial Statements for the Period 1 February 2021 to 31 December 2021
for
The Ascension Trust Scotland**



ASCENSION
TRUST SCOTLAND

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

The Ascension Trust Scotland

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The Ascension Trust Scotland

**Reference and Administrative Details
for the Period 1 February 2021 to 31 December 2021**

TRUSTEES	Shaw Anderson -Chairman Linda Burke Andrew Carton -Finance Director Donald Crawford -Charity Coordinator (resigned 31.12.21) Alexander Maclean Gunn Margaret Hassall (resigned 23.4.21) Leslie Isaac Simon Jeacocke Gordon Methven
REGISTERED OFFICE	c/o Brett Nicholls Associates Herbert House 24 Herbert Street G20 6NB
REGISTERED COMPANY NUMBER	SC371392 (Scotland)
REGISTERED CHARITY NUMBER	SC041912
INDEPENDENT EXAMINER	Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
SOLICITORS	Wyllie & Henderson Market Chambers Caledonian Road PERTH PH1 5NJ

The Ascension Trust Scotland

Report of the Trustees for the Period 1 February 2021 to 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 February 2021 to 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust's objects are the advancement of the Christian religion in Scotland and elsewhere; the relief of poverty and sickness and the promotion, protection and preservation of good health and welfare of persons in Scotland with the object of improving their condition of life.

The trustees have paid due regard to guidance issued by OSCR in deciding what activities the Trust should undertake.

The work of The Ascension Trust (Scotland) is to support and provide advice and training to local Street/School/Rail Pastor initiatives. This is achieved through the organisation of events; the provision of uniforms; training manuals; best practice gleaned through Quality Assurance visits to existing areas and other opportunities to raise the profile of the organisation. Liaison is also undertaken with government and police at national level.

With the exception of the part time CEO and one part time Personal Assistant, the second part time administrative support post and all the work of the charity is currently provided at no cost to the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees have continued to provide practical support and training to existing initiatives as well as working with other areas expressing an interest in starting Street Pastors. Communication has been maintained through meetings and correspondence with Government ministers, local councillors, senior police officers and church leaders to ensure they are aware of the achievements of local initiatives. The funding received from the Church of Scotland during the partnership in 2015-18 is held in a designated fund. This has allowed The Ascension Trust (Scotland) to fund training modules in Roles and Responsibilities and Good News, previously funded by each local area.

Due to the ongoing Covid-19 pandemic, our Street Pastor patrols stopped for periods during the Government's lockdowns but as the situation eased a number of daytime patrols were introduced while awaiting the night time economy fully resuming. Increasingly throughout late 2021 evening and late night patrols returned.

Further training on trauma issues was provided to over 150 Street Pastors plus an introduction of the Workplace Chaplaincy Scotland, with whom the charity is forming closer ties through a Memorandum of understanding to dovetail services. Regular communication with initiatives and Board meetings were held virtually, and Co-ordinator sessions, plus fundraising and media workshops, safeguarding updates and drop-in sessions were all introduced virtually to good effect. Caithness is planning to operate a Street Pastor service in early summer 2022. Close ties continue with Network Rail aimed at increasing the number of Rail Pastor services we provide.

New links have also been formed with the Scottish Government to make them aware of the services AT(S) provides.

FINANCIAL REVIEW

Financial position

The charity generated a surplus of £4,703 for the period ended 31 December 2021 (Jan 2021: surplus £6,522). At 31 December 2021 The Ascension Trust (Scotland) held unrestricted funds of £60,782 (Jan 2021 £56,079); this includes designated Church of Scotland Guild Partnership funds of £36,507 and Rail Pastors of £1,062.

Reserves policy

At the Directors meeting in December 2015, the trustees took the view that an acceptable level of reserves was 90 days anticipated operating costs which for the eleven month period totalled £7,884. The Trustees are therefore satisfied that this policy is being met however there remains a continuing need to build on present funding in order to be able to continue to fulfil the Trust's obligations to local initiatives.

The Ascension Trust Scotland

Report of the Trustees for the Period 1 February 2021 to 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is a company limited by guarantee incorporated on 19th January 2010 and registered with the Office of the Scottish Charity Regulator on 19th November 2010. The Ascension Trust (Scotland) was established under its Articles of Association which established the objects and powers of the charitable company.

Organisational structure

None of the trustees have any beneficial interest in the company. None of the trustees are members of the company.

The organisation is responsible for the correct functioning of the Trust and the CEO has the authority to manage the affairs of the trust and report back to the board when they meet.

The sole member of the trust is The Ascension Trust, Company Number 6751712, Charity Registration Number 1127294, which is the umbrella body for all Street Pastor initiatives outside Scotland. In the event of a liquidator, receiver or administrator being appointed to The Ascension Trust, they will cease to be the sole member, with the chairperson of The Ascension Trust (Scotland) becoming the sole member of the trust.

Key management remuneration

In the opinion of the trustees there is one member of key management; the Chief Executive Officer. The total employer cost relating to this post in the eleven months to 31 December 2021 was £18,900 (Jan 2021:£19,956).

Approved by order of the board of trustees on 20th May 2022 and signed on its behalf by:


.....
Andrew Carton - Trustee

**Independent Examiner's Report to the Trustees of
The Ascension Trust Scotland**

I report on the accounts for the period 1 February 2021 to 31 December 2021 set out on pages five to twelve.

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 charity's 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 report

My examination was 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 seeking explanations from you as 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 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 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 to comply with Regulation 8 of the 2006 Accounts Regulations

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.



David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 15 July 2022

The Ascension Trust Scotland

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Period 1 February 2021 to 31 December 2021**

	Notes	Period 1/2/21 to 31/12/21 Unrestricted funds £	Year Ended 31/1/21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	230	21,393
Charitable activities	4		
Advising Scottish Street Pastor groups		30,483	29,864
Other trading activities	3	2,400	-
Other income	5	496	-
Total		33,609	51,257
EXPENDITURE ON			
Charitable activities	6		
Advising Scottish Street Pastor groups		28,906	44,735
NET INCOME		4,703	6,522
RECONCILIATION OF FUNDS			
Total funds brought forward		56,079	49,557
TOTAL FUNDS CARRIED FORWARD		<u>60,782</u>	<u>56,079</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The Ascension Trust Scotland

**Balance Sheet
31 December 2021**

	Notes	2021 Unrestricted funds £	2021 Total funds £
CURRENT ASSETS			
Debtors	11	12,685	5,769
Cash at bank		<u>51,384</u>	<u>59,937</u>
		64,069	65,706
CREDITORS			
Amounts falling due within one year	12	(3,287)	(9,627)
		<u>60,782</u>	<u>56,079</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES			
		60,782	56,079
NET ASSETS			
		<u>60,782</u>	<u>56,079</u>
FUNDS			
	13		
Unrestricted funds:			
General fund		23,213	18,495
Rail Pastors		1,062	1,062
The Church of Scotland Guild Partnership		<u>36,507</u>	<u>36,522</u>
		60,782	56,079
TOTAL FUNDS			
		<u>60,782</u>	<u>56,079</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20th May 2022 and were signed on its behalf by:


.....
Andrew Carton - Trustee

The notes form part of these financial statements

The Ascension Trust Scotland

Notes to the Financial Statements for the Period 1 February 2021 to 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Ascension Trust Scotland is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Period 1/2/21 to 31/12/21 £	Year Ended 31/1/21 £
Donations	230	1,393
Grants	-	<u>20,000</u>
	<u>230</u>	<u>21,393</u>

The Ascension Trust Scotland

**Notes to the Financial Statements - continued
for the Period 1 February 2021 to 31 December 2021**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	Period 1/2/21 to 31/12/21 £	Year Ended 31/1/21 £
The Soutar Foundation	-	10,000
Government COVID grants	-	10,000
	<u>-</u>	<u>20,000</u>

3. OTHER TRADING ACTIVITIES

	Period 1/2/21 to 31/12/21 £	Year Ended 31/1/21 £
Sponsorships	<u>2,400</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Period 1/2/21 to 31/12/21 Advising Scottish Street Pastor groups £	Year Ended 31/1/21 Total activities £
Licence Fees	<u>30,483</u>	<u>29,864</u>

5. OTHER INCOME

	Period 1/2/21 to 31/12/21 £	Year Ended 31/1/21 £
Other Income	<u>496</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Period 1 February 2021 to 31 December 2021

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	
	£	£
Advising Scottish Street Pastor groups	<u>28,906</u>	<u>44,735</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 1/2/21 to 31/12/21 £	Year Ended 31/1/21 £
Staff costs	19,140	22,903
Insurance	590	692
Light and heat	-	118
Telephone	637	777
Printing and Stationery	560	2,028
Advertising	-	285
Rent	-	1,990
Office Expenses	450	1,336
Licenses	5,692	8,008
Card Fees	-	240
Training	29	529
Guild Expenses	-	3,075
Accountancy- IE Fee	1,080	1,560
Travel	465	-
Website Costs	240	-
ID Card Refund	23	-
Repairs and renewals	-	1,194
	<u>28,906</u>	<u>44,735</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2021 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2021 nor for the year ended 31 January 2021.

9. STAFF COSTS

	Period 1/2/21 to 31/12/21 £	Year Ended 31/1/21 £
Wages and salaries	19,140	22,817
Other pension costs	-	86
	<u>19,140</u>	<u>22,903</u>

Notes to the Financial Statements - continued
for the Period 1 February 2021 to 31 December 2021

9. STAFF COSTS - continued

The average monthly number of employees during the period was as follows:

	Period 1/2/21 to 31/12/21	Year Ended 31/1/21
Chief Executive	1	1
Office and administration	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,393
Charitable activities	
Advising Scottish Street Pastor groups	29,864
Total	<u>51,257</u>
EXPENDITURE ON	
Charitable activities	
Advising Scottish Street Pastor groups	44,735
NET INCOME	<u>6,522</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	49,557
TOTAL FUNDS CARRIED FORWARD	<u><u>56,079</u></u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2021 £
Trade debtors	12,241	5,134
Prepayments	444	635
	<u>12,685</u>	<u>5,769</u>

The Ascension Trust Scotland

Notes to the Financial Statements - continued
for the Period 1 February 2021 to 31 December 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2021 £
Other creditors	2,207	8,004
Accrued expenses	<u>1,080</u>	<u>1,623</u>
	<u>3,287</u>	<u>9,627</u>

13. MOVEMENT IN FUNDS

	At 1/2/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	18,495	4,718	23,213
Rail Pastors	1,062	-	1,062
The Church of Scotland Guild Partnership	<u>36,522</u>	<u>(15)</u>	<u>36,507</u>
	<u>56,079</u>	<u>4,703</u>	<u>60,782</u>
TOTAL FUNDS	<u>56,079</u>	<u>4,703</u>	<u>60,782</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,609	(28,891)	4,718
The Church of Scotland Guild Partnership	<u>-</u>	<u>(15)</u>	<u>(15)</u>
	<u>33,609</u>	<u>(28,906)</u>	<u>4,703</u>
TOTAL FUNDS	<u>33,609</u>	<u>(28,906)</u>	<u>4,703</u>

Comparatives for movement in funds

	At 1/2/20 £	Net movement in funds £	At 31/1/21 £
Unrestricted funds			
General fund	8,898	9,597	18,495
Rail Pastors	1,062	-	1,062
The Church of Scotland Guild Partnership	<u>39,597</u>	<u>(3,075)</u>	<u>36,522</u>
	<u>49,557</u>	<u>6,522</u>	<u>56,079</u>
TOTAL FUNDS	<u>49,557</u>	<u>6,522</u>	<u>56,079</u>

The Ascension Trust Scotland

Notes to the Financial Statements - continued for the Period 1 February 2021 to 31 December 2021

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,257	(41,660)	9,597
The Church of Scotland Guild Partnership	-	(3,075)	(3,075)
	<u>51,257</u>	<u>(44,735)</u>	<u>6,522</u>
TOTAL FUNDS	<u>51,257</u>	<u>(44,735)</u>	<u>6,522</u>

14. RELATED PARTY DISCLOSURES

Andrew Carton was both a Director of ATS and Treasurer of Edinburgh Street Pastors. Edinburgh Street Pastors incurred licence fees of £5,401 for the period, £1,256 of which were outstanding at 31 December 2021.

Gordon Methven was both a Director of ATS from 28th April 2020 and also Elgin Street Pastor Co-ordinator. Elgin Street Pastors paid ATS licence fees of £1,522 for the period to 31 December 2021. At 31 December 2021 Elgin owed ATS license fees totalling £732.

Linda Burke was both a Director of ATS from 28th April 2020 and also Chairperson of Glasgow Street Pastors. Glasgow Street Pastors paid ATS licence fees of £4,721 for the period to 31 Dec 2021, £1,926 of which were outstanding at 31 December 2021.

ATS Vice Chairman Sandy Gunn was a member of the Perth Management team during the period. Perth Street Pastors paid ATS licence fees of £676 for the period to 31 Dec 2021. At 31 December 2021 Glasgow owed ATS £514 for 2021 licence fees.

Stuart Crawford was an ATS Director and Glasgow Street Pastor Co-ordinator, as a Co-ordinator he had no decision-making authority over transactions between Glasgow Street Pastors and ATS.

Margaret Hassell was a Director of ATS until 23 April 2021 and a member of the Edinburgh SP Management team. During the period to 23 April 2021 Edinburgh Street Pastors paid no licence fees.

ATS Director Les Isaac as representative of Ascension Trust was both a Director of ATS and CEO of AT. ATS paid AT licence fees of £5,692 for the period to 31 Dec 2021. At 31 December 2021 £2,207 of licence fees were outstanding to AT.

There are no other connected parties who are Trustees of ATS.

15. PURPOSES OF FUNDS

General Fund - The unrestricted, 'free reserves' of the Charity

Rail Pastors- These funds were received from Network Rail and Scotrail in the course of discussions on the deployment of Rail Pastors. These funds are to be used for costs incurred in such deployments mainly, but not exclusively, in relation to the costs of uniforms.

The Church of Scotland Guild Partnership- These funds are to be used for extending the range and availability of training and to find opportunities to raise the profile of Street Pastors, including the potential for increasing the number of areas in Scotland.