

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

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2022
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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for the Year Ended 31 December 2022**

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The Ascension Trust (Scotland)

**Reference and Administrative Details
for the Year Ended 31 December 2022**

TRUSTEES	Shaw Anderson - Chairman Linda Burke Andrew Carton - Finance Director Alexander Maclean Gunn Leslie Isaac (resigned 14 January 2022) Simon Jeacocke Gordon Methven Bejoy Pal (appointed 14 January 2022)
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	David Nicholls FCCA 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 Year Ended 31 December 2022

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 year ended 31 December 2022. 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.

Our Street pastor patrols have largely returned, although the frequency in some places is lower while we recruit new Street Pastors. Around 100 new ones have been commissioned in the past year, with more in training, Our new Caithness Street Pastor initiative commenced in December, patrolling initially in Wick, and we now have a signed a Licence Agreement to commence Shetland Street Pastors later in 2023.

Following refresher training and a new Partnership Agreement between us, Network Rail and the new Scotrail company, Rail pastors are being relaunched at the end of June 2023 and Network Rail are kindly providing a donation of £2,000 to help grow our work and ministries.

Our national conference in Newton Mearns in October 2022 proved to be a big success with excellent feedback and so we have decided to move to an annual national conference which in 2023 will be held in Aberdeen on the 7th of October followed by a special Street Pastor Sunday the following day where we hope to engage with as many supporting church congregations as possible.

Links have continued with the Scottish Government to make them aware of the services this charity provides.

FINANCIAL REVIEW

Financial position

The charity generated a surplus of £3,035 for the year ended 31 December 2022 (2021: £4,703). At 31 December 2022 The Ascension Trust (Scotland) held unrestricted funds of £63,817 (2021: £60,782); this includes designated Church of Scotland Guild Partnership funds of £34,081 and Rail Pastors of £1,062.

The Ascension Trust (Scotland)

**Report of the Trustees
for the Year Ended 31 December 2022**

FINANCIAL REVIEW

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 year totalled £9,799. At 31 December 2022 reserves stood at £63,817. 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.

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 year to 31 December 2022 was £19,892 (2021:£18,900).

Approved by order of the board of trustees on^{9 June 2023}..... 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 year ended 31 December 2022 set out on pages five to fourteen.

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: 19 June 2023

The Ascension Trust (Scotland)

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 December 2022

	Notes	Year Ended 31/12/22 Unrestricted funds £	Period 1/2/21 to 31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	4,591	230
Charitable activities			
Advising Scottish Street Pastor groups	5	37,591	30,483
Other trading activities	4	50	2,400
Other income	6	-	496
Total		<u>42,232</u>	<u>33,609</u>
EXPENDITURE ON			
Charitable activities	7		
Advising Scottish Street Pastor groups		<u>39,197</u>	<u>28,906</u>
NET INCOME		<u>3,035</u>	<u>4,703</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		60,782	56,079
TOTAL FUNDS CARRIED FORWARD		<u>63,817</u>	<u>60,782</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 11.

The notes on pages 8 to 14 form part of these financial statements.

The Ascension Trust (Scotland)

Balance Sheet 31 December 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
CURRENT ASSETS			
Debtors	12	13,825	12,685
Cash at bank		<u>53,055</u>	<u>51,384</u>
		66,880	64,069
CREDITORS			
Amounts falling due within one year	13	(3,063)	(3,287)
		<u>63,817</u>	<u>60,782</u>
NET CURRENT ASSETS			
		<u>63,817</u>	<u>60,782</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>63,817</u>	<u>60,782</u>
NET ASSETS			
		<u>63,817</u>	<u>60,782</u>
FUNDS	14		
Unrestricted funds:			
General fund		28,674	23,213
Rail Pastors		1,062	1,062
The Church of Scotland Guild Partnership		<u>34,081</u>	<u>36,507</u>
		<u>63,817</u>	<u>60,782</u>
TOTAL FUNDS			
		<u>63,817</u>	<u>60,782</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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.

The Ascension Trust (Scotland)

Balance Sheet - continued
31 December 2022

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 9 June 2023 and were signed on its behalf by:



Andrew Carton - Trustee

The Ascension Trust (Scotland)

Notes to the Financial Statements for the Year Ended 31 December 2022

1. GENERAL INFORMATION

The Ascension Trust (Scotland) 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 (registered number: SC041912). The charity was established under its Articles of Association which established the objects and powers of the charitable company. Its registered address is c/o Brett Nicholls Associates, Herbert House, 24 Herbert Street, Glasgow, G20 6NB.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

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.

The Ascension Trust (Scotland)

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

3. DONATIONS AND LEGACIES

	Year Ended 31/12/22	Period 1/2/21 to 31/12/21
	£	£
Donations	724	230
Gift aid	<u>3,867</u>	<u>-</u>
	<u>4,591</u>	<u>230</u>

4. OTHER TRADING ACTIVITIES

	Year Ended 31/12/22	Period 1/2/21 to 31/12/21
	£	£
Sales	50	-
Sponsorships	<u>-</u>	<u>2,400</u>
	<u>50</u>	<u>2,400</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Year Ended 31/12/22	Period 1/2/21 to 31/12/21
	Advising Scottish Street Pastor groups £	Total activities £
Licence Fees	<u>37,591</u>	<u>30,483</u>

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. OTHER INCOME

	Year Ended 31/12/22 £	Period 1/2/21 to 31/12/21 £
Other Income	<u>-</u>	<u>496</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs £	Totals £
Advising Scottish Street Pastor groups	<u>39,129</u>	<u>68</u>	<u>39,197</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31/12/22 £	Period 1/2/21 to 31/12/21 £
Staff costs	26,515	19,140
Insurance	648	590
Telephone	33	637
Printing and Stationery	136	560
Advertising	357	-
Office Expenses	1,088	450
Licenses	5,051	5,692
Training	530	29
Independent Examination	1,080	1,080
Travel	1,761	465
Website Costs	240	240
ID Card	221	23
Staff Expenses	249	-
Hall hire	695	-
Entertainment	<u>525</u>	<u>-</u>
	<u>39,129</u>	<u>28,906</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the period ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the period ended 31 December 2021.

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. STAFF COSTS

	Year Ended 31/12/22 £	Period 1/2/21 to 31/12/21 £
Wages and salaries	<u>26,515</u>	<u>19,140</u>
	<u>26,515</u>	<u>19,140</u>

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

	Year Ended 31/12/22	Period 1/2/21 to 31/12/21
Chief Executive	1	1
Office and administration	<u>1</u>	<u>2</u>
	<u>2</u>	<u>3</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	230
Charitable activities	
Advising Scottish Street Pastor groups	30,483
Other trading activities	2,400
Other income	<u>496</u>
Total	<u>33,609</u>
EXPENDITURE ON	
Charitable activities	
Advising Scottish Street Pastor groups	<u>28,906</u>
NET INCOME	4,703
RECONCILIATION OF FUNDS	
Total funds brought forward	56,079
TOTAL FUNDS CARRIED FORWARD	<u>60,782</u>

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022 £	2021 £
Trade debtors	13,377	12,241
Prepayments	<u>448</u>	<u>444</u>
	<u>13,825</u>	<u>12,685</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022 £	2021 £
Trade creditors	1,909	2,207
Social security and other taxes	74	-
Accrued expenses	<u>1,080</u>	<u>1,080</u>
	<u>3,063</u>	<u>3,287</u>

14. MOVEMENT IN FUNDS	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	23,213	5,461	28,674
Rail Pastors	1,062	-	1,062
The Church of Scotland Guild Partnership	<u>36,507</u>	<u>(2,426)</u>	<u>34,081</u>
	<u>60,782</u>	<u>3,035</u>	<u>63,817</u>
TOTAL FUNDS	<u>60,782</u>	<u>3,035</u>	<u>63,817</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,052	(36,591)	5,461
The Church of Scotland Guild Partnership	<u>180</u>	<u>(2,606)</u>	<u>(2,426)</u>
	<u>42,232</u>	<u>(39,197)</u>	<u>3,035</u>
TOTAL FUNDS	<u>42,232</u>	<u>(39,197)</u>	<u>3,035</u>

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

15. RELATED PARTY DISCLOSURES

Andrew Carton was both a Director of ATS and Treasurer of Edinburgh Street Pastors. Edinburgh Street Pastors incurred licence fees of £7,098 for the period, £2,768 of which were outstanding at 31 December 2022.

Gordon Methven was both a Director of ATS and Elgin Street Pastor Co-ordinator. Elgin Street Pastors paid ATS licence fees of £2,271 for the period to 31 December 2022. At 31 December 2022 Elgin owed ATS license fees totalling £587.

Linda Burke was both a Director of ATS and Chairperson of Glasgow Street Pastors. Glasgow Street Pastors paid ATS licence fees of £6,032 for the period to 31 Dec 2022, £1,629 of which were outstanding at 31 December 2022.

ATS Vice Chairman Sandy Gunn was a member of the Perth Management team during the period. Perth Street Pastors paid ATS licence fees of £1,800 for the period to 31 Dec 2022. At 31 December 2022 Perth owed ATS £478 for 2022 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 £5,051 for the period to 31 Dec 2022. At 31 December 2022 £1,909 of licence fees were outstanding to AT.

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

The Ascension Trust (Scotland)

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

16. 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.