

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

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023
for
The Ascension Trust (Scotland)**



ASCENSION
TRUST SCOTLAND

David Nicholls FCCA
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 Year Ended 31 December 2023**

TRUSTEES

Shaw Anderson - Chairman
Linda Burke
Andrew Carton - Finance Director
Alexander Maclean Gunn
Simon Jeacocke
Gordon Methven
Stephen Robert Cranston (appointed 15.12.23)
David Ian Watson Locke (appointed 18.8.23)
Bejoy Hiranya Rahool Pal

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 2023

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 2023. 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, all the work of the charity is provided on a volunteer basis.

After almost four years volunteer help, Mary Pollard retired from her part time administrative support post at the end of January 2024 at which point the remaining Personal Assistant's hours were increased.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The number of our active Street Pastors has continued to grow with commissions in many parts of the country, and more in training. In addition, progress is being made to recruit, train and launch the new initiative in Shetland, while after a number of trial patrols, Street Pastors have commenced patrols in Peebles, coming under our Borders Street Pastors initiative. In December, we were asked by the local police in Dumfries to patrol there on the Saturday evening before Christmas and a patrol was undertaken with Street Pastors coming from three existing initiatives. This went well and a working group has been established to look to introduce a Street Pastor initiative in Dumfries by setting up Dumfries and Galloway Street Pastors.

There are other possibilities being looked at for Street Pastors to operate in Kilmarnock, Hamilton and Stranraer.

Hampered to some extent by a more limited number of volunteers, Rail Pastors have been operating in Fife, Inverclyde and Paisley while recruitment of new Rail Pastors will be important going forward.

Significant work was carried out in 2023 on a number of fronts in our safeguarding requirements and updates to the PVG arrangements where ATS is an intermediary, and updating Disclosure Scotland on Street Pastors who are no longer active. We have also increased the number of Ascension Trust Representatives (ATRs) with a revised job description which centres around delivering our training modules.

Our national conference was held in Aberdeen in October and went very well, despite awful weather conditions. Street Pastor Sunday activities were held by a number of initiatives the following day to increase awareness of Street Pastors in individual Street Pastor's own churches. Plans are in hand for the 2024 conference to be in Stirling on 5 October and Street Pastor Sunday again on the following day.

The Ascension Trust (Scotland)

Report of the Trustees for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our financial position remains healthy with a significant increase in licence fees, aided by a legacy in Glasgow, leading to a 29% increase in our reserves.

We welcomed two new Trustees in 2023 with backgrounds in legal and prayer matters and activities.

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 £19,406 for the year ended 31 December 2023 (2022: £3,035) . At 31 December 2023 The Ascension Trust (Scotland) held unrestricted funds of £83,223 (2022: £63,817); this includes designated Church of Scotland Guild Partnership funds of £31,944 and Rail Pastors of £1,062. The surplus was largely a result of increased income due to one-off receipts in the year. The trustees are considering the best use of these funds to support the charity's objects, whilst being mindful of future potential cost increases.

Reserves policy

The trustees take the view that an acceptable level of reserves is 90 days anticipated operating costs which based on the 2023 accounts represents approximately £11,593. The general funds held at 31 December 2023 are £50,217.

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 eleven months to 31 December 2023 was £21,282 (2022:£19,892).

19/06/2024

Approved by order of the board of trustees on 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 2023 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
The Association of Chartered Certified Accountants

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

Date: 19 June 2024
Date:

The Ascension Trust (Scotland)

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2023**

		2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	5,511	4,591
Charitable activities	5		
Advising Scottish Street Pastor groups		59,040	37,591
Other trading activities	4	154	50
Total		<u>64,705</u>	<u>42,232</u>
EXPENDITURE ON			
Charitable activities	6		
Advising Scottish Street Pastor groups		45,299	39,197
NET INCOME		19,406	3,035
RECONCILIATION OF FUNDS			
Total funds brought forward		63,817	60,782
TOTAL FUNDS CARRIED FORWARD		<u><u>83,223</u></u>	<u><u>63,817</u></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 2023**

		2023 Unrestricted funds £	2022 Total funds £
CURRENT ASSETS	Notes		
Debtors	12	28,061	13,825
Cash at bank		57,961	53,055
		<u>86,022</u>	<u>66,880</u>
CREDITORS			
Amounts falling due within one year	13	(2,799)	(3,063)
		<u>83,223</u>	<u>63,817</u>
NET CURRENT ASSETS			
		<u>83,223</u>	<u>63,817</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>83,223</u>	<u>63,817</u>
NET ASSETS		<u>83,223</u>	<u>63,817</u>
FUNDS	14		
Unrestricted funds:			
General fund		50,217	28,674
Rail Pastors		1,062	1,062
The Church of Scotland Guild Partnership		31,944	34,081
		<u>83,223</u>	<u>63,817</u>
TOTAL FUNDS		<u>83,223</u>	<u>63,817</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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 2023

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 19/06/2024 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 2023

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 2023

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

	2023	2022
	£	£
Donations	483	724
Gift aid	28	3,867
Grants	5,000	-
	<u>5,511</u>	<u>4,591</u>

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

	2023	2022
	£	£
Network Rail	<u>5,000</u>	<u>-</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sales	<u>154</u>	<u>50</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	Advising Scottish Street Pastor groups £	Total activities £
Licence Fees	<u>59,040</u>	<u>37,591</u>

The Ascension Trust (Scotland)

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Advising Scottish Street Pastor groups	44,153	1,146	45,299

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	28,370	26,515
Insurance	707	648
Telephone	-	33
Printing and Stationery	254	136
Advertising	368	357
Office Expenses	723	1,088
Licenses	7,299	5,051
Training	509	530
Travel	4,519	1,761
Website Costs	240	240
ID Card	139	221
Staff Expenses	45	249
Hall hire	-	695
Conference and Catering	980	525
	<u>44,153</u>	<u>38,049</u>

8. SUPPORT COSTS

	Finance £
Advising Scottish Street Pastor groups	1,146

Support costs, included in the above, are as follows:

	2023 Advising Scottish Street Pastor groups £	2022 Total activities £
Accountancy - Ind. Examination	1,080	1,080
Bank charges	66	68
	<u>1,146</u>	<u>1,148</u>

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Four trustees were reimbursed a total of £1,103.91 in travel and accommodation expenses. In addition one trustee waived expenses of £2.40.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	28,370	26,515
	<u>28,370</u>	<u>26,515</u>

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

	2023	2022
Chief Executive	1	1
Office and administration	1	1
	<u>2</u>	<u>2</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,591
Charitable activities	
Advising Scottish Street Pastor groups	37,591
Other trading activities	50
Total	<u>42,232</u>
EXPENDITURE ON	
Charitable activities	
Advising Scottish Street Pastor groups	<u>39,197</u>
NET INCOME	3,035
RECONCILIATION OF FUNDS	
Total funds brought forward	60,782

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted funds
£
<u>63,817</u>

TOTAL FUNDS CARRIED FORWARD

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	27,567	13,377
Prepayments	494	448
	<u>28,061</u>	<u>13,825</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,456	1,909
Social security and other taxes	-	74
Other creditors	263	-
Accrued expenses	1,080	1,080
	<u>2,799</u>	<u>3,063</u>

14. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	28,674	21,543	50,217
Rail Pastors	1,062	-	1,062
The Church of Scotland Guild Partnership	34,081	(2,137)	31,944
	<u>63,817</u>	<u>19,406</u>	<u>83,223</u>
TOTAL FUNDS	<u>63,817</u>	<u>19,406</u>	<u>83,223</u>

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,705	(43,162)	21,543
The Church of Scotland Guild Partnership	-	(2,137)	(2,137)
	<u>64,705</u>	<u>(45,299)</u>	<u>19,406</u>
TOTAL FUNDS	<u><u>64,705</u></u>	<u><u>(45,299)</u></u>	<u><u>19,406</u></u>

Comparatives for 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	36,507	(2,426)	34,081
	<u>60,782</u>	<u>3,035</u>	<u>63,817</u>
TOTAL FUNDS	<u><u>60,782</u></u>	<u><u>3,035</u></u>	<u><u>63,817</u></u>

Comparative 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	180	(2,606)	(2,426)
	<u>42,232</u>	<u>(39,197)</u>	<u>3,035</u>
TOTAL FUNDS	<u><u>42,232</u></u>	<u><u>(39,197)</u></u>	<u><u>3,035</u></u>

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

15. RELATED PARTY DISCLOSURES

ATS Vice Chairman Sandy Gunn was a member of the Perth Management team during the period. Perth Street Pastors paid ATS licence fees of £800 for the period to 31 Dec 2023. At 31 December 2023 Perth owed ATS £557.97 for 2023 licence fees.

Gordon Methven was both a Director of ATS and Elgin Street Pastor Co-ordinator. Elgin Street Pastors paid ATS licence fees of £9,819.24 for the period to 31 December 2023. At 31 December 2023 Elgin owed ATS license fees totalling £460.65.

ATS Director Bejoy Pal as representative of Ascension Trust was both a Director of ATS and CEO of AT. ATS paid AT licence fees of £7,298.62 for the period to 31 Dec 2023. At 31 December 2023 £1,248.25 of licence fees were outstanding to AT.

There are no other connected parties.

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 Scot land.