

Painswick Beacon Conservation Group (PBCG)

Report of the Trustees and Unaudited Financial Statements

For the period 18th October 2021 to 30th June 2022

Painswick Beacon Conservation Group

Report of the Trustees and Unaudited Financial Statements

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Painswick Beacon Conservation Group

Report of the Trustees

For the period ended 30th June 2022

The trustees present their first report as a charity. The charity was registered on 18th October 2021 with the first trustees being the committee members of the predecessor organisation which was not a registered charity.

The first trustees of the charity were the members of the committee of Painswick Beacon Conservation Group which was an unregistered charity that had operated for many years.

The charity has benefited from a transfer of funds and assets from the predecessor organisation which was not a registered charity. The funds transferred amounted to £9,620 which was the amount of funds shown in the published financial statement dated 30th September 2021. The assets inherited from the unregistered charity had been fully written off and are not shown in fixed assets in the financial statements.

The comparative figures in the Financial Statements are those for the unregistered charity for the year ended 30th September 2021. There were no transactions for the period 30th September to 18th October 2021 when the new charity was registered.

The Trustees, have pleasure in presenting their report and the financial statements for the charity for the period ended 30th June 2022. The financial statements relate to the period from the charity's registration on 18th October 2021 to the year end of the charity on 30th June 2022.

The charity is a Charitable Incorporated Organisation using the "Foundation" model constitution where the trustees are the only voting members of the charity. The Charity also has an associate membership with anyone interested in the conservation of Painswick Beacon being able to contribute by paying a subscription and by attending work parties.

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 the Republic of Ireland (FRS 102) (effective 1 January 2019)

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Painswick Beacon Conservation Group
Charity registration number	1196183
Principal address	Old Forge Cottage, Butt Green, Painswick, GL6 6QS

Trustees

The trustees and officers serving during the period and since the period end were as follows:

- | | |
|------------------------------------|---|
| • Richard Aspinall (Chairman) | • Martin Collins (Secretary and Treasurer) |
| • Paul Baxter (Work-Party Manager) | • David Little (Treasurer until 5 th May 2022) |
| • Joyce Barrus | • Ian Massey |
| • Kim Brockett | • Andrew Penman |

Independent examiner	Martyn Smith MA MBA BFP FCA FCT
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Bank	Lloyds Bank Plc 12 Rowcroft, Stroud, GL5 3BD
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STRUCTURE, GOVERNANCE AND MANAGEMENT

The charities activities are governed by a Board of Trustees which meets as and when required to administer the business of the charity but no less than twice each year. Other than on initial appointment at the formation of the charity, trustees are appointed for a period of three years.

The main activities of the charity are in the following areas:

- **Cattle Grazing** – day to day management of the cattle is delegated to a core group of volunteers who monitor the cattle on a daily basis and meet as and when needed to make decisions on the cattle's welfare and location. A WhatsApp group ensures effective communication and coordination of activities.
- **Work Parties** – Paul Baxter is delegated the task of arranging and coordinating work parties, liaising with conservation groups and ensuring that activities are in line with the expectations of these groups.
- **Education** – During the period the trustees organised a number of guided walks on Painswick Beacon for local residents interested in the fauna and flora of Painswick Beacon and the activities and achievements of PBCG. The trustees plan to hold an annual meeting explaining the activities and achievements of PBCG during the year and this will include a talk by a local expert.

Governing document and Charity Objects

PBCG is constituted as a Charitable Incorporated Organisation using the "Foundation" model constitution.

The charity's objects are:

- To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment of Painswick Beacon Common, by means of, but not limited to the restoration of natural features by the clearance of scrub, trees and other invasive plants and by the grazing and cutting of grass to maintain the semi-natural grassland.
- To advance the education of the public in the conservation, protection and improvement of the physical and natural environment by means of, but not limited to, organising publicly accessible walks and talks and helping produce signs, displays, leaflets and an informational website.

Responsibilities of the Trustees

The Trustees have a responsibility to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Accounts and Reports Regulations. Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustee Recruitment, Training and Assessment

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

During the period the trustees developed, reviewed and agreed a new Trustee Recruitment, Training and Assessment Policy. In conjunction with this a new Trustee Welcome Pack has been developed together with a Trustee Handbook.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

During the period the trustees reviewed and approved a Risk Management Policy and developed a risk register.

ACTIVITIES

Cattle Grazing

The predecessor group bought the Nofence system for the 7 Dexter cattle in June 2021. The cattle wear a collar with a battery/PV panel power source which uses GPS to plot the location of the cattle in relation to a virtual paddock created on the App by a PBCG manager. The cattle have learnt to respect an audible warning if they approach this virtual boundary because, if ignored, they will get a small shock. The system has now been used for a year and has proved transformative. There have been huge savings in labour and material costs plus a minimum of required maintenance by the group and the cattle have been successfully and easily moved around the Beacon to the various designated grazing areas.

The batteries have to be changed every 6 weeks in the winter but have lasted up to 4 months in the summer. The cattle are relatively easy to entice into a hurdle corral with a hay bale when the batteries can be swapped for new ones.

We have been very fortunate in being able to graze a new large field in Holcombe this year owned by the new owner of Holcombe House.

Cattle movements this year

- 03/11/21 Cattle moved from the wildlife corridor and north slopes to the southern ramparts
- 16/11/21 All batteries changed
- 24/12/21 Cattle moved to Victoria Quarry
- 08/01/22 Cattle moved to cemetery paddock with the Corral by the south wall. Batteries changed
- 23/02/22 Cattle moved to the top end of Victoria Quarry and Long Quarry towards the turning circle on the spine road across the Beacon
- 09/03/22 Batteries changed. Cattle moved to the north face of the Beacon plus the tongue beside the 6th golf hole. Corral moved to near lowest trough position on the north slopes
- 06/05/22 Batteries good. Cattle moved to the field beside Holcombe House
- 13/06/22 TB test. All cattle passed
- 27/07/22 Cattle moved back to the north slopes of Beacon. One cow (Bobby) battery changed
- 26/07/22 Temporary Land Association applied for and granted giving permission to graze Painswick Beacon for another year

Working Parties

- During the period 01/10/2021 to 30/06/2022 a total of 660 hours were worked which was down from 776 last year. Party sizes were between 9 and 23 with an average of 15.7 (2020-21 – 12.2). We had five new helpers sign up.
- Cotswold Wardens managed a small work party to continue clearing their section alongside the lower plantation.

- One paid day was spent clearing more ash trees from the walkers' car park and a further day cutting and clearing logs for fire wood. (one load delivered to Selina Blow)
- More scrub was cleared below the 16th tee and larger trees removed to open up more grassland.
- Many diseased ash and pines were removed from the head of Victoria Quarry, for public safety and to start a connection of Victoria Quarry with Long Quarry.
- Further clearing was done in 4th tee Quarry.
- Juniper Update - Six new seedlings were found in Victoria Quarry. Two original seedlings were transplanted into Long Quarry and two into the Turning Circle area. Two of the 14 seedlings that were potted on and housed at Sunny Cottage have died, but the rest have all put on new growth. All older transplants are growing well. The fine plastic surrounds seem to be preventing damage from rabbits and rodents.
- A day was spent with Nick Hallard flailing areas previously done two years ago, paid for by a grant from Painswick Parish Council.
- Seeds were spread in the hollow between 8th and 10th tees in October 2021 and have germinated very well, but the effect of acid soil below pine trees is evident.
- 19 hours were spent spot spraying brambles and ruderal weeds and some thistles, in newly cleared areas, were scythed and subsequently raked up and burned.
- A start was made on opening up the bridle way from the Holcombe end by removing dying ash. Further trees will be removed to create a more open structure and we plan to transplant other saplings from site to increase the diversity of the ride.
- A days training was organised to help one of the volunteers gain chainsawing experience.

Overall the work-party groups had another successful year.

Education

The trustees intend to hold an annual meeting to explain the objectives and activities of the charity over the previous year.

An open meeting was held on 24th November 2021 when presentations were given explaining PBCG activities and objectives regarding the cattle on the Beacon and working party activity. There was also a Transector's Butterflies On Painswick Beacon Report from Joyce Barrus followed by a talk by Kathy Meakin from the Back from the Brink project titled THE BRINK AND THE BEACON – "A REDOUBT OF HOPE FOR LIMESTONE GRASSLAND WILDLIFE".

Informative guided walks on the Beacon were organised by Paul Baxter in July 2022 to explain the activities and objectives of the working parties.

A further open meeting was held on 29th September 2022 when reports were received from the chairman, secretary, treasurer, work-party leader. There was also a report from Transector Butterflies followed by a talk by Anna Field entitled The Brink and the Beacon.

Projects

In the previous year PBCG completed a project to provide signs on the Beacon explaining to visitors its history, fauna and flora were designed and installed with financial assistance from Gloucestershire Naturalists and Painswick Golf Club. There were no specific projects in the current period however the trustees are looking at a number of projects with a view to improving Painswick Beacon and meeting charitable objectives.

FUTURE PLANS

The trustees are seeking grant funding for a number of projects including improvements to footpaths along the Cotswold Way and within the woodland areas on the Beacon.

FINANCIAL REVIEW

The charity produced a financial surplus of £6,529 during the period with a number of significant donations in addition to the ongoing receipt of a number of grants. Additional income was received through the work of volunteers in tree felling and through the grazing of the cattle.

The new charity benefitted from the accumulated funds and equipment of the Painswick Beacon Conservation Group that existed as an unregistered organisation. The equipment had been written off in the predecessor financial statements and have not been included in fixed assets.

Reserves Policy

The charity has no formal reserves policy. The charity currently has total reserves of £16,149. Most of these are unrestricted meaning that they can be expended on any of the charity's activities.

The charity has only a small amount of regular income but has annual expense commitments including grazing and fencing costs, insurance and training. The charity therefore needs to maintain an amount of reserves to meet ongoing commitments in the near future.

In recent years the charity has been successful in attracting levels of grants and donations that provides a secure base for the charities activities.

- **Restricted Funds** are those that require to be expended on specific projects
- **Unrestricted Funds** have no restriction on their uses

Particulars of Any Outstanding Guarantee Given by the Charity

The Trustees declare that the charity has given no guarantee where potential liability is outstanding at the date of the statement of assets & liabilities.

Particulars of Any Outstanding Debt

The Trustees declare that the charity has no outstanding debts which are secured by an express charge on any of the assets of the charity at the date of the statement of assets & liabilities.

Major Risks

The major risks of the charity are:

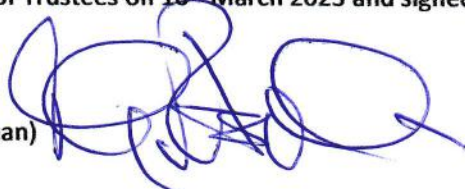
- The inability to raise funds to meet its obligations and in particular, for the care of the cattle
- A lack of volunteers for working parties
- Potential insurance claims from incidents in relation to the cattle's location on the Beacon and from the activities of the working parties

STATUTORY DECLARATION ON PUBLIC BENEFIT

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Approved by the Board of Trustees on 16th March 2023 and signed on its behalf by

Richard Aspinall (Chairman)



Painswick Beacon Conservation Group
Independent Examiners' Report To The Trustees Of Painswick Beacon
Conservation Group
For the period ended 30th June 2022

I report to the trustees on my examination of the accounts of the Charity for the period ended 30th June 2022.

Responsibilities and basis of independent examiner's report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

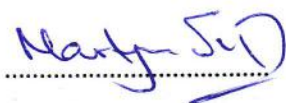
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martyn Smith MA MBA BFP FCA FCT
Butt House, Butt Green
Painswick
GL6 6QS

20th April 2023

Painswick Beacon Conservation Group
Statement of Financial Activities
(including Income and Expenditure Account)
For the period ended 30th June 2022

	Notes	Unrestricted Funds	Restricted Funds	2022	2021
Income and endowments from:					
Donations and legacies	2	£7,783	£778	£8,561	£6,083
Charitable activities	3	£360	-	£360	£1,259
Total		£8,143	£778	£8,921	£7,342
Expenditure on:					
Charitable activities	4	£1,774	£618	£2,392	£3,415
Total		£1,774	£618	£2,392	£3,415
Net income / (expenditure)		£6,369	£160	£6,529	£3,927
Reconciliation of funds					
Total funds brought forward		£9,620	-	£9,620	£5,693
Total funds carried forward		£15,989	£160	£16,149	£9,620

Painswick Beacon Conservation Group
Statement of Financial Position
For the period ended 30th June 2022

	Notes	2022	2021
Current Assets			
Debtors	6	£1,564	-
Cash at bank and in hand		£14,585	£9,620
		£16,149	£9,620
Liabilities			
Creditors - Amounts falling due within one year		-	-
Total assets less current liabilities		£16,149	£9,620
The funds of the charity			
Restricted income funds	8	£160	-
Unrestricted income funds	8	£15,989	£9,620
Total Funds		£16,149	£9,620

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Richard Aspinall
Chairman

Martin Collins
Treasurer

16th March 2023

16th March 2023

Painswick Beacon Conservation Group

Notes to the Financial Statements

For the period ended 30th June 2022

1 Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Painswick Beacon Conservation Group 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 note(s).

Fixed assets

Fixed assets are stated at cost less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets over their expected useful lives on the following basis:

- Equipment 25% Straight line

Funds

- 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.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Incoming resources from grants are included in full in the Statement of Financial Activities when receivable
- Investment income is included when receivable
- Incoming resources from charitable trading activity are accounted for when earned.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

The charity is exempt from tax on its charitable activities.

Painswick Beacon Conservation Group
Notes to the Financial Statements Continued
For the period ended 30th June 2022

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2022	2021
Associate Member subscriptions	£450	-	£450	£520
Donations	£2,061	£378	£2,439	£4,763
Grants receivable	£5,272	£400	£5,672	£800
	£7,783	£778	£8,561	£6,083

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	2022	2021
Tree and other maintenance activities	£360	-	£360	£480
Grazing income	-	-	-	£779
	£360	-	£360	£1,259

4 Costs of charitable activities by fund type and activity

	Unrestricted Funds	Restricted Funds	2022	2021
Project expenses	-	-	-	£1,295
Repairs, fuel and spares	£531	-	£531	£193
Other work party costs	£124	-	£124	-
Grazing and fencing costs	£225	£378	£603	£1,238
Contracting costs	-	£240	£240	-
Meeting & education costs	£50	-	£50	£689
Training	£670	-	£670	-
Insurance	£161	-	£161	-
Sundry expenses	£13	-	£13	-
	£1,774	£618	£2,392	£3,415

5 Comparative for the Statement of Financial Activities

The comparative figures are those for the unregistered charity from which the opening funds were transferred. The comparative figures are for the year ended 30th September 2021.

Painswick Beacon Conservation Group
Notes to the Financial Statements Continued
For the period ended 30th June 2022

6 Debtors

	2022	2021
Amounts due from unregistered charity	£700	-
Prepayments and accrued income	£864	-
	<u>£1,564</u>	<u>-</u>

7 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	2022	2021
Tangible fixed assets	-	-	-	-
Current assets	£15,989	£160	£16,149	£9,620
Current liabilities	-	-	-	-
Net assets at 30 June 2022	<u>£15,989</u>	<u>£160</u>	<u>£16,149</u>	<u>£9,620</u>

8 Movement in funds

	2022	2021
Unrestricted Funds		
Balance as at 18 October 2021	-	£5,693
Funds transferred from PBCG unregistered charity	£9,620	-
Incoming resources	£8,143	£7,342
Outgoing resources	(£1,774)	(£3,415)
Balance as at 30 June 2022	<u>£15,989</u>	<u>£9,620</u>
Restricted Funds		
Balance as at 18 October 2021	-	-
Incoming resources	£778	-
Outgoing resources	(£618)	-
Balance as at 30 June 2022	<u>£160</u>	<u>-</u>
Total funds	<u>£16,149</u>	<u>£9,620</u>

Purpose of restricted funds

Restricted funds relate to grants for contracting work and a contribution to Nofence costs

9 Trustee Remuneration, benefits and expenses

No trustees are paid any remuneration or receive any other benefits from employment with the charity.

Painswick Beacon Conservation Group
Detailed Statement of Financial Activities
For the period ended 30th June 2022

	2022	2021
Income and Endowment		
Donations and legacies		
Associate Member subscriptions	£450	£520
Donations	£2,439	£4,763
Grants receivable	£5,672	£800
	£8,561	£6,083
Charitable activities		
Tree and other maintenance activities	£360	£480
Grazing income	-	£779
	£360	£1,259
Total income resources	£8,921	£7,342
Expenditure		
Specific projects		
Beacon signs project	-	£1,295
	-	£1,295
Charitable activities		
Repairs, fuel and spares	£531	£193
Other work party costs	£124	-
Grazing and fencing costs	£603	£1,238
Contracting costs	£240	-
Meeting & education costs	£50	-
Training	£670	-
Insurance	£161	£689
Sundry expenses	£13	-
	£2,392	£2,120
Total Expenditure	£2,392	£3,415
Net income/(expenditure)	£6,529	£3,927