

# Painswick Beacon Conservation Group (PBCG)

## Report of the Trustees and Unaudited Financial Statements

For the year ended 30 June 2023

# 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 year ended 30<sup>th</sup> June 2023

The Trustees, have pleasure in presenting their report and the financial statements for the charity for the year ended 30<sup>th</sup> June 2023. This is the second report as a charity following the registration of the charity on 18<sup>th</sup> October 2021.

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 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

<b>Name of Charity</b>	Painswick Beacon Conservation Group
<b>Charity registration number</b>	1196183
<b>Principal address</b>	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:

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>• Richard Aspinall (Chairman)</li><li>• Paul Baxter (Work-Party Manager)</li><li>• Joyce Barrus</li><li>• Kim Brockett</li></ul> | <ul style="list-style-type: none"><li>• Martin Collins (Secretary and Treasurer)</li><li>• David Little</li><li>• Ian Massey</li><li>• Andrew Penman</li></ul> |
|--|--|

<b>Independent examiner</b>	Martyn Smith MA MBA BFP FCA FCT
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<b>Bank</b>	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 year 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 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 year the trustees reviewed and agreed the Trustee Recruitment, Training and Assessment Policy together with this the Trustee Handbook and Trustee Welcome Pack.

## 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 year the trustees reviewed the Risk Management Policy and the risk register.

## ACTIVITIES

### Cattle Grazing

The group has 7 Dexter cattle which are managed using the Nofence system. 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 number of years 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 again been very fortunate in being able to graze a large field in Holcombe this year owned by the owners of Holcombe House.

Cattle movements this year

- 01/07/22 - The cattle were on the wildlife corridor and on the west ramparts
- 31/10/22 – Cattle moved to the South Ramparts
- 28/11/22 - TB test. All cattle passed and batteries changed
- 06/12/22 – The upper ramparts were removed from the virtual paddock
- 02/01/23 – The cattle were walked to a paddock covering Victoria Quarry and Long Quarry
- 24/01/23 – The cattle were walked to a paddock near the cemetery
- 23/02/23 - The cattle were walked to a paddock near lower plantation and cemetery road
- 01/03/23 – 3 cattle moved to Cud Hill
- 06/03/23 – Remaining cattle moved to Cud Hill
- 17/04/23 – The Cattle moved to Holcombe House Paddock
- 27/06/23 - TB test. All cattle passed
- 18/07/23 - The Cattle moved to the wildlife corridor

### Natural England

During the year a lease was signed between the owners of certain parts of Painswick Beacon and Natural England. In the main this covers the open grassland areas. PBCG will continue to work with Natural England with aim of continuing to meet the charities main objectives.

## Working Parties

- During the period 01/07/2022 to 30/06/2023 a total of 802 hours were worked which was down well up on 660 last year. Party sizes were between 8 and 20 with an average of 12.4 (2021-22 – 15.7).
- 21 hours were also worked with volunteers from Upton St Leonards on Cud Hill.
- Volunteers helped Natural England with scrub cutting and fencing on Cranham and Edge commons.
- The Cotswold Wardens continued to work on the section alongside the lower plantation.
- Time spent on administration and cattle work have not been quantified.

### Summary of work undertaken

- Clearing continued at the head of Victoria Quarry and Long Quarry with the long term aim of joining the two. Junipers found last year in Victoria Quarry were caged to prevent rabbit and rodent damage.
- Many diseased ash cleared from the hollow south of the 12<sup>th</sup> tee. Potentially a good sheltered site high on the hill.
- Started clearing trees and scrub on east side of 15<sup>th</sup> fairway.
- Cleared much scrub from the south end of Bottle Bank Quarry, for conservation and also visibility for Painswick Golf Club.
- Continued felling in the Holcombe bridle way glade. Transplanted 12 cherry, 12 spindle whips and layered 6 hazel sky shoots to increase diversity of the adjacent woods.
- Revisited the area below the Brick Path. Recut bramble regrowth and felled ash, whitebeam and pine in the west edge.
- Felling diseased ash at the Royal William end of the Beacon, near the information board.
- Various areas of brambles and old man's beard were spot sprayed (12hrs) and invasive periwinkle was removed by hand from the south cemetery area.
- About 60 thyme plugs were collected and potted on for transplanting in Large Blue habitat.

Overall the work-party groups had another successful year.

## Volunteers

The charity relies on the work of volunteers and its trustees who are involved in the management and care of the cattle and in attending working parties. The trustees thank all those who have volunteered their time during the 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 29<sup>th</sup> September 2022 when reports were received from the chairman, secretary, treasurer and work-party leader. There was also a report from Transector Butterflies followed by a talk by Anna Field entitled The Brink and the Beacon.

Informative guided walks on the Beacon were organised by Paul Baxter in July 2022 to explain the activities and objectives of the working parties and further walks are planned for July 2023.

The 2023 open meeting is planned for the autumn of this year

## Projects

In the recent years PBCG completed a project to provide signs on the Beacon explaining to visitors its history, fauna and flora. These 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 charity will be working with Natural England to fulfil the charity's objective of the protection and improvement of the physical and natural environment of Painswick Beacon
- The cattle continue to be a significant contribution to this work.
- Working parties will continue during the coming years.

### FINANCIAL REVIEW

The charity made a small surplus of £287 during the year with no significant grants or donations. The charity however continues to be in a strong financial position with reserves in excess of £15,000.

#### Reserves Policy

The charity has no formal reserves policy. The charity currently has total reserves of £16,436 (2022 £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 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 7th September 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 year ended 30th June 2023**

I report to the trustees on my examination of the accounts of the Charity for the year ended 30<sup>th</sup> June 2023.

**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

29/04/2024



Painswick Beacon Conservation Group  
Statement of Financial Activities  
(including Income and Expenditure Account)  
For the year ended 30<sup>th</sup> June 2023

	Notes	Unrestricted Funds	Restricted Funds	2023	2022
<b>Income and endowments from:</b>					
Donations and legacies	2	£1,654	£400	£2,054	£8,561
Charitable activities	3	£500	-	£500	£360
Investments	4	£36	-	£36	-
<b>Total</b>		<b>£2,190</b>	<b>£400</b>	<b>£2,590</b>	<b>£8,921</b>
<b>Expenditure on:</b>					
Charitable activities	5	£2,303	-	£2,303	£2,392
<b>Total</b>		<b>£2,303</b>	<b>-</b>	<b>£2,303</b>	<b>£2,392</b>
<b>Net income / (expenditure)</b>		<b>(£113)</b>	<b>£400</b>	<b>£287</b>	<b>£6,529</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		£15,989	£160	£16,149	£9,620
<b>Total funds carried forward</b>		<b>£15,876</b>	<b>£560</b>	<b>£16,436</b>	<b>£16,149</b>

Painswick Beacon Conservation Group  
Statement of Financial Position  
For the year ended 30<sup>th</sup> June 2023

	Notes	2023	2022
<b>Current Assets</b>			
Debtors	6	£1,057	£1,564
Cash at bank and in hand		£15,421	£14,585
		<u>£16,478</u>	<u>£16,149</u>
<b>Liabilities</b>			
Creditors - Amounts falling due within one year		<u>£42</u>	<u>-</u>
<b>Total assets less current liabilities</b>		<u>£16,436</u>	<u>£16,149</u>
<b>The funds of the charity</b>			
Restricted income funds	8	£560	£160
Unrestricted income funds	8	£15,876	£15,989
<b>Total Funds</b>		<u>£16,436</u>	<u>£16,149</u>

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




Richard Aspinall  
Chairman

Martin Collins  
Treasurer

7<sup>th</sup> September 2023

7<sup>th</sup> September 2023

# Painswick Beacon Conservation Group

## Notes to the Financial Statements

### For the year ended 30<sup>th</sup> June 2023

#### 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 year ended 30<sup>th</sup> June 2023

**2 Income from donations and legacies**

	Unrestricted Funds	Restricted Funds	2023	2022
Associate Member subscriptions	£515	-	£515	£450
Donations	£1,139	-	£1,139	£2,439
Grants receivable	-	£400	£400	£5,672
	£1,654	£400	£2,054	£8,561

The charity received £400 from Painswick Parish Council during the year. The grant was provided to assist with contract work, equipment maintenance and for Nofence licence costs.

**3 Income from charitable activities**

	Unrestricted Funds	Restricted Funds	2023	2022
Tree and other maintenance activities	-	-	-	£360
Grazing income	£500	-	£500	-
	£500	-	£500	£360

**4 Investment income**

	Unrestricted Funds	Restricted Funds	2023	2022
Bank interest receivable	£36	-	£36	-
	£36	-	£36	-

**5 Costs of charitable activities by fund type and activity**

	Unrestricted Funds	Restricted Funds	2023	2022
Repairs, fuel and spares	£356	-	£356	£531
Other work party costs	£174	-	£174	£124
Grazing and fencing costs	£1,003	-	£1,003	£603
Contracting costs	-	-	-	£240
Meeting & education costs	£50	-	£50	£50
Training	-	-	-	£670
Insurance	£720	-	£720	£161
Sundry expenses	-	-	-	£13
	£2,303	-	£2,303	£2,392

Painswick Beacon Conservation Group  
Notes to the Financial Statements Continued  
For the year ended 30<sup>th</sup> June 2023

**6 Debtors**

	2023	2022
Amounts due from unregistered charity	-	£700
Prepayments and accrued income	£1,057	£864
	<u>£1,057</u>	<u>£1,564</u>

**7 Analysis of Net Assets Between Funds**

	Unrestricted Funds	Restricted Funds	2023	2022
Tangible fixed assets	-	-	-	-
Current assets	£15,834	£560	£16,394	£16,149
Current liabilities	£42	-	£42	-
Net assets at 30 June 2023	<u>£15,876</u>	<u>£560</u>	<u>£16,436</u>	<u>£16,149</u>

**8 Movement in funds**

	2023	2022
<b>Unrestricted Funds</b>		
Balance as at 01 July 2022	£15,989	-
Funds transferred from PBCG unregistered charity	-	£9,620
Incoming resources	£2,190	£8,143
Outgoing resources	(£2,303)	(£1,774)
Balance as at 30 June 2023	<u>£15,876</u>	<u>£15,989</u>
<b>Restricted Funds</b>		
Balance as at 01 July 2022	£160	-
Incoming resources	£400	£778
Outgoing resources	-	(£618)
Balance as at 30 June 2023	<u>£560</u>	<u>£160</u>
<b>Total funds</b>	<u>£16,436</u>	<u>£16,149</u>

**Purpose of restricted funds**

Restricted funds relate to grants received for specific work with the balance being the unspent element of these grants.

**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 year ended 30<sup>th</sup> June 2023

	2023	2022
<b>Income and Endowment</b>		
<b>Donations and legacies</b>		
Associate Member subscriptions	£515	£450
Donations	£1,139	£2,439
Grants receivable	£400	£5,672
	<b>£2,054</b>	<b>£8,561</b>
<b>Charitable activities</b>		
Tree and other maintenance activities	-	£360
Grazing income	£500	-
	<b>£500</b>	<b>£360</b>
<b>Investments</b>		
Bank interest receivable	£36	-
	<b>£36</b>	<b>-</b>
<b>Total income resources</b>	<b>£2,590</b>	<b>£8,921</b>
<b>Expenditure</b>		
<b>Charitable activities</b>		
Repairs, fuel and spares	£356	£531
Other work party costs	£174	£124
Grazing and fencing costs	£1,003	£603
Contracting costs	-	£240
Meeting & education costs	£50	£50
Training	-	£670
Insurance	£720	£161
Sundry expenses	-	£13
	<b>£2,303</b>	<b>£2,392</b>
<b>Total Expenditure</b>	<b>£2,303</b>	<b>£2,392</b>
<b>Net income/(expenditure)</b>	<b>£287</b>	<b>£6,529</b>