

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2025
for
The Ascension Trust (Scotland)**



ASCENSION
TRUST SCOTLAND

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

The Ascension Trust (Scotland)

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 15

The Ascension Trust (Scotland)

**Reference and Administrative Details
for the Year Ended 31 December 2025**

TRUSTEES	Shaw Anderson - Chairman Linda Burke Alexander Maclean Gunn Simon Jeacocke Gordon Methven Stephen Robert Cranston David Ian Watson Locke Bejoy Hiranya Rahool Pal Fiona Morag Corbett
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 2025

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 2025. 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 works in partnership with the wider Ascension Trust charity with whom it has a licensing agreement with common purposes 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 local level. The charity also increasingly operates under the name "Street Pastors Scotland" in its public-facing activities.

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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2025 has been a very positive year with the number of our Street Pastors continuing to grow with a net 10% increase and with commissionings in many parts of the country, and with more in training. We continue to have 18 initiatives operating regularly in 28 cities and towns throughout Scotland with the launch of Dumfries and Galloway Street Pastors in December and the closure of the initiative in Peterhead due to a shortage of volunteers. Work continues to be able to open new initiatives in Shetland and in East Lothian in 2026, plus there have been enquiries regarding opening elsewhere in Scotland.

A number of existing initiatives have set up day patrols and while there are not the same number of people out in the night time economy, people's problems remain extensive and this has meant more time to offer caring support to those our night time patrols engage with. We have also set up Street Pastor stands in Inverclyde and in Falkirk shopping centres with a third being considered in Dunfermline. We continue to seek additional new volunteer Street, Rail and School Pastors using social and other media and contacts with supporting and other churches.

Our Scottish annual conference in 2025 was held in Stirling in October and was very well received, and Street Pastor activities in churches were held the following day by a number of initiatives to increase awareness of what we do. Plans are in hand for the 2026 conference to be held again at the same venue in Stirling on 3rd October 2026 with similar activities in churches the following day.

Our financial position improved during the year, supported by a number of small grants towards conference costs and the development of new Street Pastor areas, together with increased fee income and bank interest. Some of the grant funding received during the year was restricted to particular initiatives or purposes and has been applied accordingly. We continue to use professional fundraisers to help identify additional and ongoing funding to enable us to expand our activities.

Our patrolling in July at Scripture Union Scotland's summer Magnitude Festival for the first time went very well. We have been invited back and are planning our 2026 involvement there and also patrolling the Commonwealth Games to be held in Glasgow from 23 July to 2 August 2026.

Links continue with the Scottish Government and others at national level and also with local police and councils where we operate. Feedback from official contacts in the authorities has been very positive about the real practical help that our Street Pastors are providing in our communities. Declining general mental health and other difficulties have meant the needs in our communities have increased with approaches to us to offer more services. Once again, we were delighted to have the current Moderator of the Church of Scotland out with a patrol in Edinburgh, plus the leader of the Catholic church in Scotland out with us again in Inverclyde.

The Ascension Trust (Scotland)

Report of the Trustees for the Year Ended 31 December 2025

FINANCIAL REVIEW

Financial position

The charity generated a net surplus of £8,949 for the year ended 31 December 2025 (2024: deficit of £12,553). This turnaround from the prior year reflects stronger income generation during 2025 together with careful control of expenditure.

At 31 December 2025 The Ascension Trust (Scotland) held funds of £79,619 (2024: £70,670), of which £40,139 were unrestricted (2024: £38,244) and £39,480 were restricted (2024: £32,426).

Reserves policy

The trustees take the view that an acceptable level of free reserves is three months' anticipated operating costs, which based on the 2025 accounts represents approximately £14,017. The unrestricted general funds held at 31 December 2025 are £40,139.

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.

During the year a Treasurer role was introduced to support the trustees with financial oversight and reporting.

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 twelve months to 31 December 2025 was £23,402 (2024: £22,450).

Approved by order of the board of trustees on**13/04/2026**..... and signed on its behalf by:

DE1B0000-F087-DEA9-SCD-08DE96DDCB40

Shaw I Anderson

DE1B0000-F087-DEA9-SCD-08DE96DDCB40

.....
Shaw Anderson - Trustee

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

I report on the accounts for the year ended 31 December 2025 set out on pages five to fifteen.

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.



DE1B0000-F007-DEA9-5CFD-08DE96DDCB40

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

13/04/2026

Date: DE1B0000-F007-DEA9-5CFD-08DE96DDCB40

The Ascension Trust (Scotland)

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	886	13,500	14,386	2,143
Charitable activities					
Advising Scottish Street Pastor groups	5	53,838	-	53,838	40,526
Other trading activities	3	164	-	164	59
Investment income	4	<u>1,829</u>	<u>-</u>	<u>1,829</u>	<u>-</u>
Total		<u>56,717</u>	<u>13,500</u>	<u>70,217</u>	<u>42,728</u>
EXPENDITURE ON					
Charitable activities					
Advising Scottish Street Pastor groups	6	<u>54,822</u>	<u>6,446</u>	<u>61,268</u>	<u>55,281</u>
NET INCOME/(EXPENDITURE)		<u>1,895</u>	<u>7,054</u>	<u>8,949</u>	<u>(12,553)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>38,244</u>	<u>32,426</u>	<u>70,670</u>	<u>83,223</u>
TOTAL FUNDS CARRIED FORWARD		<u>40,139</u>	<u>39,480</u>	<u>79,619</u>	<u>70,670</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 Ascension Trust (Scotland)

**Balance Sheet
31 December 2025**

		2025	2024
	Notes	£	as restated £
CURRENT ASSETS			
Debtors	13	18,572	13,826
Cash at bank		<u>68,592</u>	<u>61,514</u>
		87,164	75,340
CREDITORS			
Amounts falling due within one year	14	(7,545)	(4,670)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>79,619</u>	<u>70,670</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		79,619	70,670
		<u> </u>	<u> </u>
NET ASSETS		<u>79,619</u>	<u>70,670</u>
FUNDS	16		
Unrestricted funds:			
General fund		40,139	38,244
Restricted funds:			
The Church of Scotland Guild Partnership		27,058	29,694
Rail Pastors		1,062	1,062
Network Rail		1,360	1,670
The Albert Hunt Trust		5,000	-
The Hugh Fraser Foundation		<u>5,000</u>	<u>-</u>
		<u>39,480</u>	<u>32,426</u>
		<u> </u>	<u> </u>
TOTAL FUNDS		<u>79,619</u>	<u>70,670</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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 2025

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**10/04/2026**.....
and were signed on its behalf by:

DE1B0000-F007-DEA9-SCF5-08DE96DDCB40



DE1B0000-F007-DEA9-SCF5-08DE96DDCB40

.....
Alexander Maclean Gunn - Trustee

The Ascension Trust (Scotland)

Notes to the Financial Statements for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

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.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES - continued

Expenditure

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

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	2025	2024 as restated
	£	£
Donations	2,856	2,100
Gift aid	30	43
Grants	<u>11,500</u>	<u>-</u>
	<u>14,386</u>	<u>2,143</u>

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

	2025	2024 as restated
	£	£
AMOS Christian Trust	1,500	-
The Albert Hunt Trust	5,000	-
The Hugh Fraser Foundation	<u>5,000</u>	<u>-</u>
	<u>11,500</u>	<u>-</u>

The Ascension Trust (Scotland)

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

3. OTHER TRADING ACTIVITIES

	2025	2024 as restated
	£	£
Sales	<u>164</u>	<u>59</u>

4. INVESTMENT INCOME

	2025	2024 as restated
	£	£
Bank interest	<u>1,829</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024 as restated
	£	£
Licence Fees	<u>53,838</u>	<u>40,526</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Advising Scottish Street Pastor groups	<u>59,686</u>	<u>1,582</u>	<u>61,268</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024 as restated
	£	£
Staff costs	34,964	33,048
Insurance	733	723
Printing and Stationery	529	76
Advertising	944	2,928
Office Expenses	-	1,395
Licences	10,678	8,358
Training	-	86
Travel	3,727	3,611
ID Card	310	75
Staff Expenses	1,077	520
Conference and Catering	1,640	1,638
Street Pastors	2,496	1,500
Subscriptions	432	66
Fundraising	1,990	-
General expenses	<u>166</u>	<u>-</u>
	<u>59,686</u>	<u>54,024</u>

Under the licensing agreement with Ascension Trust, individual Street Pastor initiatives in Scotland pay Ascension Trust Scotland a licence fee of 15% of their annual income for services rendered. In turn, Ascension Trust Scotland pays a licensing fee of 15% of its total income each year to Ascension Trust.

The Ascension Trust (Scotland)

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

8. SUPPORT COSTS

	2025	2024
	£	£
Accountancy - Ind. Examination	1,188	1,188
Consultancy Fees	250	-
Bank charges	<u>144</u>	<u>69</u>
	<u><u>1,582</u></u>	<u><u>1,257</u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

Six trustees were reimbursed a total of £1,383 in travel and accommodation expenses (2024: £471).

10. STAFF COSTS

	2025	2024 as restated
	£	£
Wages and salaries	34,734	33,048
Other pension costs	<u>230</u>	<u>-</u>
	<u><u>34,964</u></u>	<u><u>33,048</u></u>

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

	2025	2024 as restated
Chief Executive	1	1
Office and administration	<u>1</u>	<u>1</u>
	<u><u>2</u></u>	<u><u>2</u></u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – Year Ended 31 December 2024

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,143	-	2,143
Charitable activities			
Advising Scottish Street Pastor groups	40,526	-	40,526
Other trading activities	59	-	59
Total	<u>42,728</u>	<u>-</u>	<u>42,728</u>
EXPENDITURE ON			
Charitable activities			
Advising Scottish Street Pastor groups	<u>53,031</u>	<u>2,250</u>	<u>55,281</u>
NET INCOME/(EXPENDITURE)	(10,303)	(2,250)	(12,553)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>48,547</u>	<u>34,676</u>	<u>83,223</u>
TOTAL FUNDS CARRIED FORWARD	<u>38,244</u>	<u>32,426</u>	<u>70,670</u>

12. PRIOR YEAR ADJUSTMENT

In the prior year accounts, the Church of Scotland Guild Partnership funds and the Rail Pastors funds were incorrectly classified as designated funds rather than restricted funds. In 2024, £29,694 relating to the Church of Scotland Guild Partnership and £1,062 relating to Rail Pastors were carried forward as designated funds when they should have been reported as restricted funds. The accounts have now been restated to reflect their correct classification as restricted funds.

In addition, the Network Rail fund was incorrectly included within unrestricted funds in the prior year instead of being treated as restricted. The accounts have been restated to carry forward £1,670 in 2024 as restricted funds.

As a result of these adjustments, unrestricted funds carried forward in 2024 have decreased from £70,670 to £38,244, and restricted funds of £32,426 have been recognised.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade debtors	18,064	13,320
Prepayments	<u>508</u>	<u>506</u>
	<u>18,572</u>	<u>13,826</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade creditors	5,930	3,374
Other creditors	427	108
Accrued expenses	<u>1,188</u>	<u>1,188</u>
	<u>7,545</u>	<u>4,670</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 as restated Total funds
	£	£	£	£
Current assets	47,684	39,480	87,164	75,340
Current liabilities	<u>(7,545)</u>	<u>-</u>	<u>(7,545)</u>	<u>(4,670)</u>
	<u>40,139</u>	<u>39,480</u>	<u>79,619</u>	<u>70,670</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Current assets	42,914	32,426	75,340	86,022
Current liabilities	<u>(4,670)</u>	<u>-</u>	<u>(4,670)</u>	<u>(2,799)</u>
	<u>38,244</u>	<u>32,426</u>	<u>70,670</u>	<u>83,223</u>

16. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	38,244	1,895	40,139
Restricted funds			
The Church of Scotland Guild Partnership	29,694	(2,636)	27,058
Rail Pastors	1,062	-	1,062
Network Rail	1,670	(310)	1,360
The Albert Hunt Trust	-	5,000	5,000
The Hugh Fraser Foundation	<u>-</u>	<u>5,000</u>	<u>5,000</u>
	<u>32,426</u>	<u>7,054</u>	<u>39,480</u>
TOTAL FUNDS	<u>70,670</u>	<u>8,949</u>	<u>79,619</u>

The Ascension Trust (Scotland)

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

16. 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	56,717	(54,822)	1,895
Restricted funds			
The Church of Scotland Guild Partnership	-	(2,636)	(2,636)
Network Rail	-	(310)	(310)
AMOS Christian Trust	1,500	(1,500)	-
The Albert Hunt Trust	5,000	-	5,000
The Cordiner Family Trust	2,000	(2,000)	-
The Hugh Fraser Foundation	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	<u>13,500</u>	<u>(6,446)</u>	<u>7,054</u>
TOTAL FUNDS	<u><u>70,217</u></u>	<u><u>(61,268)</u></u>	<u><u>8,949</u></u>

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	48,547	(10,303)	38,244
Restricted funds			
The Church of Scotland Guild Partnership	31,944	(2,250)	29,694
Rail Pastors	1,062	-	1,062
Network Rail	<u>1,670</u>	<u>-</u>	<u>1,670</u>
	<u>34,676</u>	<u>(2,250)</u>	<u>32,426</u>
TOTAL FUNDS	<u><u>83,223</u></u>	<u><u>(12,553)</u></u>	<u><u>70,670</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	42,728	(53,031)	(10,303)
Restricted funds			
The Church of Scotland Guild Partnership	-	(2,250)	(2,250)
TOTAL FUNDS	<u><u>42,728</u></u>	<u><u>(55,281)</u></u>	<u><u>(12,553)</u></u>

The Ascension Trust (Scotland)

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

17. 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 December 2025 (2024: £800). At 31 December 2025 Perth owed ATS £244 for 2025 licence fees (2024: £1,045).

Gordon Methven was both a Director of ATS and Moray Street Pastor Co-ordinator. Moray Street Pastors paid ATS licence fees of £4,422 for the period to 31 December 2025 (2024: £434). At 31 December 2025 Moray owed ATS license fees totalling £1,024 (2024: £1,188).

ATS Director Bejoy Pal as representative of Ascension Trust was both a Director of ATS and CEO of Ascension Trust. ATS paid Ascension Trust licence fees of £10,678 for the period to 31 December 2025 (2024: £8,358). At 31 December 2025 £4,274 of licence fees were outstanding to Ascension Trust (2024: £1,188).

There are no other connected parties.

18. PURPOSES OF FUNDS

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

Rail Pastors (Restricted) - The funds here are historic and can be used in connection with future Rail Pastor costs including uniforms.

The Church of Scotland Guild Partnership (Restricted) - These funds are to be used for costs associated with the setting up of new Street and School Pastor initiatives, including meetings, uniforms and training, and, separately, for meeting any shortfalls in connection with expenditure associated with our annual national conferences, and also the introduction of a new regular podcast.

Network Rail (Restricted) - These funds were received from Network Rail in the course of discussions on Rail Pastors. These funds are to be used for refunds of travel incurred by Street Pastors in Scotland who travel by rail to and from our national conferences.

The Hugh Fraser Foundation (Restricted) - These funds were awarded to support the promotion, recruitment, training, and associated costs of developing Street Pastor initiatives in Glasgow and the West of Scotland.

AMOS Christian Trust (Restricted) - These funds were granted for use of costs associated with our 2025 national conference.

The Albert Hunt Trust (Restricted) - These funds were awarded to support the promotion, recruitment, training, and associated costs of developing Street Pastor initiatives.

Cordiner Family Trust (Restricted) - These funds were donated to support Street Pastor work in Aberdeen and Glasgow and were distributed equally between the two initiatives.