

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

S Gamble
R Holderness (appointed 2 November 2022)
T Hughes
R Morris (appointed 2 November 2022)
M Langley
C Robson (resigned 17 May 2023)
J Tremlett

**Company registered
number**

03206320

**Charity registered
number**

1057772

Registered office

20 Colegate
Norfolk
NR3 1BQ

Company secretary

Richard Ward

Chief executive officer

Richard Ward

Independent auditors

Larking Gowen LLP
Chartered Accountants
1st Floor, Prospect House
Rouen Road
Norwich
NR1 1RE

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Assist Trust is all about independence and is based on the belief that we are all equal citizens.

We develop the strengths of people with learning disabilities in Norfolk by providing personalised, outcome-focussed programmes.

We fulfil potential and promote a sense of purpose, well-being and integration into the community.



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

"I enjoy coming to Assist and chatting with my friends and meeting new people. This has helped me become more confident. I've also learnt craft skills since coming to Assist like working with clay which I hadn't done before. I'd never done woodwork before either and didn't know how to use the different tools at first"

Dan talking about attending Assist and learning new skills

"We really like to help people and doing this group helps us to go out more. I feel like I'm doing something good."

Hayley talking about the Local Volunteering Group

"I go to the café to work on Fridays. I get the bus by myself. I was travel trained and now I can do it independently. I enjoy everything about the café. I serve customers, wash up and sometimes cook. I got a level 2 food hygiene for catering certificate so I could do that."

William talking about working at the Assist Trust café (at the Norman Centre).

One of the key targets for the year was returning to normal services after the Covid 19 pandemic so as to deliver on these objectives.

b. Returning to normal services after the Covid 19 outbreak

"After Covid and everyone having to stay at home it's good to be able to see people. I go to one building and some of my friends go to the other so it's nice to be able to do things with them"

Harry, talking about meeting friends at Assist Trust

Life gradually returned to something like normality throughout 2022 and into 2023, as the threat of further Covid related disruptions slowly receded. All members seemed relieved and happy to be returning to services at Assist Trust, with the chance to see friends and to engage in meaningful activities once again.

Restrictions were lifted very gradually over those early months, while increased hygiene levels and extra cleaning schedules were maintained. To begin with the simple act of returning to day services was enough for many, to relieve the stress and boredom that had preceded it, but momentum soon built and levels of expectations amongst the members grew rapidly.

Many members had to be supported carefully during this phase, in order to restore lost levels of confidence and self-belief, and much of the community based work at Assist had to start again almost from scratch. Travel training and job coaching activities in particular had to rebuild from the ground up, as members started to resume their own journeys towards greater independence once again.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

c. Public benefit

The Trustees confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the document "Charity Governance for larger charities". The main activities undertaken to further the Charity's purposes for public benefit are set out in section d below.

d. Main activities undertaken to further the Charity's purposes for public benefit

Referral process and support offered at Assist

Most referrals for individuals wishing to make use of Assist Trust services come from Social Workers or from other care professionals involved in the care of that person. Occasionally, enquiries are received from family members or others looking for a suitable placement, but in all cases we insist that the individual themselves comes to have a look at what's on offer so that they can make an informed decision.

If an individual has an unmet need identified via a Social Services assessment, Assist can be considered for support in areas such as:

- Confidence building and managing wellbeing
- Making friends and managing relationships
- Managing money
- Looking after my home
- Cooking and budgeting skills
- Accessing the community
- Travel training
- Getting a job
- Becoming more independent
- Maintaining a home

New members are welcomed at Assist and given plenty of time to find their feet as they get to know everyone. All members have an assigned keyworker who acts as a point of contact for the individual and for everyone involved in their care and, once people have settled in, they are helped to choose the activities that match their needs and goals the most.

Strengths based support

All members at Assist are given the opportunity to make progress in their lives, at a pace that suits them. Whatever their level of ability or need, members are supported positively to focus on things they do well and things they enjoy. Over time, individuals are also encouraged to manage responsibilities and to learn about expectations in the workplace and in society in general.

By taking a very person-centred approach to this support, individuals are given the best possible chance for success in the real world - often surpassing the expectations of others as they do so.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Groups and Activities

Over 50 different groups run each week at Assist, at each of its 2 main sites (Colegate buildings and Lazar House / Heath Gardens). With the timetable changing every 4 months, members are given regular opportunities to choose the groups they prefer and those that support their own particular goals and aspirations. These range from confidence building project groups, to those that focus on particular skills (like cooking and budgeting groups) to those that build on travel and work skills.



Positive Risk Taking

Assist takes a positive attitude towards risk, acknowledging that the best way to explore independence is to manage risk and support individuals to keep themselves safe as much as possible. This is always done in communication with the individual and with their support network, to ensure that all parties can work together to enable as much independence as possible.

Confidence Levels and Positive Behaviour Support

All Assist Trust members are helped to gradually gain confidence and to build mutual levels of trust with those supporting them. Whatever the level of need or ability, individuals can only make progress towards greater independence when there are strong levels of confidence and trust in place. Even if people struggle, the philosophy is to consider mishaps or mistakes as opportunities to learn and develop as individuals - Assist will always encourage people to try, try and try again!

Staff at Assist will also look for positive ways to manage difficult situations or behaviours that challenge, exploring every possible avenue to find a successful approach. At the same time, members will often respond to the positive support of those around them and will inspire each other to try new things and make progress in their lives.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Travel Training and Community Access

The travel training and employment team at Assist has many years of successful experience to draw on, as they support individuals wishing to get out and about and into work in their own communities.

For over 10 years, Assist has raised extra funds to support the functioning of this team, which has helped so many individuals manage significant steps towards greater independence. Programmes of travel training are very systematic and person centred and they will build on the work taking place in all community based groups and activities.

Assist recognises that transport is a key element in an independent life and the charity is proud to have achieved so much success in this area (see outcomes detailed below).

Volunteering, work experience and employment

The same Assist team that supports individuals with independent travel is also responsible for finding and supporting work placements in the local community. As with all other support on offer at Assist, progress in this area is carefully managed to be at the individual's own pace, in the knowledge that the most successful placements are those that have been developed gradually on both sides.

As well as supporting each individual member in a very focussed way, the team at Assist build strong relations with local employers and remain on hand to deal with any hiccups or issues that arise as people settle into new roles.

The success achieved by members of Assist in these areas owes a lot to the ethos of the whole organisation – helping people to understand expectations in the work place and in society as a whole, so that every single person is given the best chance of success in the real world. Employment support at the Trust starts with very little steps to begin with, as people get used to the idea of work, with those steps gradually building towards paid employment or whatever level that the individual can manage. These steps can be described as follows:

- "In house" jobs (such as cleaning jobs, loading the dishwasher, purchasing milk each day, etc.).
- Travel training if appropriate and if the individual can manage it.
- Working at the Assist Trust café at the Norman Centre (clearing tables, serving customers, working on the till with support, etc.).
- "External" work at a charity shop or somewhere quite manageable to begin with.
- Community based work doing something a little more challenging, eg. in a café or canteen or in a busy shop.
- Work experience or paid work out in the community.

"I work as a catering assistant in a school. It's a paid job and I was so pleased to get my first month's pay."

Susan talking about her new job as a kitchen assistant

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)



Independent Living and Housing

Another fast developing area of support provided by Assist is its housing and supported living arm.

For many years Assist has been supporting individuals to learn more about managing their own home and making plans for living more independently, but few housing opportunities were available at the Trust until recently. The numbers of properties that Assist can let or sublet to its members has grown steadily over recent years and momentum is building with these developments - as much as in any other area of service provision.

By working closely with commissioning managers at Norfolk County Council and others, Assist is committed to increasing its support for individuals who wish to live more independently in the future.

"I like being able to go to the shops to get my food. I can also get to the city using the bus. I like the independence that living at my new home has given me."

Louise talking about moving into an Assist Trust house

Facilities

Assist runs from 3 main sites to the north of the City of Norwich. It also runs the "Meeting Place" café at the Norman Centre, a leisure centre in the Mile Cross area of north Norwich. Details for Assist Trust premises are as follows:

- 20, 22 and 24 Colegate, NR3 1BQ
- Lazar House, 219 Sprowston Road, NR3 4HX
- "Heath Gardens" Hill Farm Allotments, Sprowston Road, NR3 4HY (very close to the Lazar House building).
- "Meeting Place" café, Norman Centre, Bignold Road, Norwich, NR3 2QZ

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)



Achievements and performance

a. Key performance indicators

Numbers of people being referred to Assist Trust.

These have remained very steady throughout this busy period. While there were more than the usual numbers of changes throughout Covid affected periods, things settled down again as services returned to normal and as interest in Assist returned to previous levels. At the time of writing, Assist has a waiting list for those wishing to attend and services are running at close to capacity on most days of the week.

Norfolk County Council support

As with previous years, support from Norfolk County Council has remained high throughout this time. The progressive model of work employed at Assist has recently been further endorsed by the local authority, following the introduction of a new framework for all service provision in the region. The ethos behind the new Day Opportunities framework closely reflects that which sits behind all work taking place at the Trust and it helps to set the tone for all such work in the region going forward.

At the time of writing, Assist remains in close contact with commissioning managers and leaders at the Council as new "Pathway" elements of provision are considered for the coming years. The first pathway under consideration is the Skills and Employment element, which should complement the successful and progressive work that has been taking place at Assist for many years.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

b. Review of activities

Outcomes achieved by the members at Assist Trust

Considering how much of the work at Assist had to start all over again following Covid disruptions, the success achieved by the members over this period has been remarkable. The following figures represent outcomes measured in early 2023:

- 98% of members spoken to during the annual survey (77 from a total of 130) said that they were very happy about coming to Assist. Seeing friends and enjoying social time was the biggest priority for Assist Trust members at this time.
- Number of members travel trained from home = 10
- Number of members travel trained for internal jobs and the café = 24
- Number of members travel trained to work = 50
- Number of members supported with internal placements = 78
- Number of members supported with external placements = 43
- Number of members supported at the Assist Trust café in groups = 27
- Number of members supported to work at the café independently = 12
- Number of members supported into paid work = 4

Fundraising Support

The outcomes detailed above owe a significant debt to the many Trusts and Foundations who continue to support the good work of the charity. Many of the following list have supported Assist for many years, despite recent disruptions to services, and the Trust remains extremely grateful for their continued loyalty:

- Garfield Weston Foundation
- The Geoffrey Watling Charity
- The David Solomons Charitable Trust
- Lady Hind Trust
- Charities Aid Foundation
- Educational Foundation of Alderman John Norman
- Bank of England
- The R C Snelling Charitable Trust
- The Eric Drummond-Mercer Memorial Trust
- Norwich Freeman's Charity
- Anne French Memorial Trust
- Souter Charitable Trust
- The Philip and Elizabeth Rackham Charitable Trust
- The Wychwood Charitable Trust
- The Lord Belstead Charitable Settlement
- The D C Moncrieff Charitable Trust
- Douglas Arter Foundation
- Lord Cozens-Hardy Trust
- The Baily Thomas Charitable Fund
- Awards for all

These organisations have supported the main ongoing appeals run by Assist at this time, for the Independence Support Scheme (allowing focussed travel training and job coaching support), for the Café Assistant role at the

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Norman Centre café and for ongoing improvements to facilities and resources at the Trust.

Over £80,000 was raised collectively over this period for these vital causes and Assist remains indebted to the Trusts and Foundations who have chosen to support such important work.



Financial review

a. Going concern

Despite the significant disruptions caused by the Covid 19 outbreak, Assist services re-established rapidly over the course of 2022 and early 2023. The changes to people's circumstances while lock downs were occurring affected the income of Assist and the charity had to respond flexibly in order to manage and to stay financially secure. Increased staff turnover was another factor that threatened to disrupt ongoing services and make it difficult to resume former levels of work, but stability was maintained throughout.

The numbers of people being referred to Assist services soon returned to previous levels and the charity emerged from the Covid affected period with renewed vigour and a stronger sense of purpose than ever. With continued support and collaboration with Norfolk County Council and its strong team of supporters, Assist can now confidently plan effectively for a bright future and the Trustees remain confident that the organisation can be considered a going concern for the foreseeable future.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

b. Reserves policy

The Trustees are conscious of the need to maintain unrestricted reserves sufficient to meet planned and unforeseen fluctuations in income and expenditure for the foreseeable future. Ongoing budget concerns for services in the region mean that the Trustees intend to maintain a policy whereby the free reserves held by the charity should be between 3 and 6 months' worth of the resources expended. At present the free reserves, which are those unrestricted funds not invested in fixed assets, excluding designated funds, and excluding long term mortgage liabilities, amount to £386,556 (2022: £339,606) which approximates to the equivalent of 4.3 (2022: 4.3) months' operating expenditure. The mortgage will be covered by future rental income and is therefore excluded from the free reserves calculation.

c. Principal risks and uncertainties

The Assist Trust risk register logs all the potential issues that could detract or derail the core functioning of the charity, along with recommended actions and plans designed to mitigate identified risks. The Risk and Safeguarding sub-Committee (made up of Trustees and staff members from Assist) consider all potential risks to the organisation on a regular basis, under the following headings:

- Governance
- Operations
- Finance
- Environmental
- Legislation / Compliance

As normal services were resumed over the course of the year, the charity focussed mainly on restoring previous levels of activity, recruiting to bring the staff team back to full strength and ensuring that most available spaces at the day service were filled without too much delay.

Plans to mitigate risks in all these areas involved developing new ways to advertise and recruit good quality staff, as well as re-establishing promotion activity to ensure the good name of the organisation was known amongst people who might wish to access services in the future.

Reviewing the risk register once most core services were back up and running showed that the major ongoing risks for the charity were as follows:

- Funding shortages caused by disruption legacy of Covid 19.
- Struggles to recruit good quality staff to key positions.
- Potential further disruption caused by another viral outbreak or similar eventuality.
- Loss of support from Norfolk County Council and other key stakeholders.
- Changes to the way that services are commissioned in Norfolk.
- Lack of direction for the Trust, as a result of recent disruptions and the lack of quality contact with the members (service users) of the Trust.

As well as the actions detailed above, Assist sought to mitigate concerns by drawing up clear business continuity plans - in case of severe disruption - and by maintaining a positive and progressive dialogue with Norfolk County Council. Recent developments with the way services are to be commissioned in Norfolk included the launch of a new "Day Opportunities framework", which aims to align providers in regards to service provision, terms and conditions. Assist is very well placed to uphold all aspects of this framework as a market leader in areas of community access, travel training, employment support and independent living support.

In order to maintain a clear and direct line between the needs and wishes of the members attending and the activity and development of the Trust, a new 5 year Assist Trust strategic plan has been developed, setting out

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

exciting and ambitious targets for the charity for the years to come. As well as clarifying the strategic ambitions for Assist in areas such as confidence building, travel training, employment and housing, the new strategic document sets out plans for possible future development that will help to respond to needs of more members in new and innovative ways.

d. Financial risk management objectives and policies

The Trustees are confident that by developing and innovating services in response to the needs of the members – while maintaining effective management of all systems and structures – Assist can continue as a trusted provider of services for people with learning disabilities in Norfolk. Despite the financial challenges faced by all providers in the region, and by the Local Authority themselves, the board remains convinced that this policy continues to offer the best chance for the long term security of the charity.

The statement of financial activities show an increase in funds of £24,366 (2022: £97,041) with total incoming resources amounting to £1,097,546 (2022: £1,041,935) and total resources expended of £1,073,180 (2022: £944,894).

The charity's balance sheet shows total funds of £1,063,058 (2022: £1,043,687) of which £62,852 were restricted at 31 March 2023 (2022: £64,319).

e. Principal funding

The majority of funding received by Assist to run its services comes via Norfolk County Council Social Services. A daily rate is charged by Assist and individuals either pay this through Social Services or via their own personal budgets, which are allocated following an assessment of need.

Assist has been an approved provider for Norfolk County Council for many years and it has recently been accepted onto the new Day Opportunities Framework. This framework aims to bring all day service providers in the region onto a common service specification, with consistent terms and conditions, so that high quality standards can be applied across the market place.

Assist has been taking a very active part in the discussions leading up to the launch of the new framework and much of the principals and direction of the document was informed by the success of services at Assist. Such positive collaboration looks to be further endorsed with the long-awaited introduction of the "Pathways" model of service provision. This process will involve the further break down of service requirements for people who need higher levels of support, those who might have the potential to find paid work and those who might fall between those two ends of the spectrum.

Progressive and innovative collaboration has long been the hallmark of Assist Trust services and the charity continues to build on the positive relationship it has with the local authority, helping to maintain its main source of income as a result.

The innovation and ground breaking services that have paved the way for such a positive relationship with the Local Authority were only made possible by the generous support of many Trusts and Foundations that have donated to Assist over the years. Income received in this way represents around 10% of the total income for the charity and it remains an essential component for a creative and energetic charity wishing to develop better and more responsive services.

Structure, governance and management

a. Constitution

Assist Trust is registered as a charitable company limited by guarantee and was set up by a Charity

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FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

Commission Scheme, charity number 1057772. Assist Trust was incorporated on 31 May 1996 (amended 14 February 2000) and registered as a charity on 27 August 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, Trustees are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of the board of Trustees are elected to serve for a maximum of nine years.

The board of Trustees has sought to ensure that the Trustee body offers a diverse mix of experience and skills in order that the client group (adults with learning disabilities) is appropriately represented. The board currently advertises for new Trustees in house and via word of mouth. Areas of the expertise represented on the board include housing, finance, education, IT, health, law, strategy, management and HR. Details of abilities and experience are kept by Assist and action is taken to fill any perceived gaps in committee skills as vacancies arise.

c. Organisational structure and decision-making policies

Assist Trust has a board of Trustees of 7 (2022: 5). The board meet monthly and they are responsible for the strategic direction and policy of the charity. Financial services are outsourced to Aston Shaw, Chartered Accountants, who record details of all income and expenditure and provide Trustees with monthly management accounts. Day to day responsibility for the provision of services rests with the Chief Executive Officer, the Head of Services, the Office Manager and the Operations Managers.

d. Policies adopted for the induction and training of Trustees

All Trustees are familiar with the work of Assist and they are able to visit all venues to see for themselves the services which they govern. Additionally, all Trustees are given copies of the Association's Memorandum and Articles of Association and the latest annual report. The Chairperson is kept informed of any Trustee training offered by local organisations which may be of interest to committee members and relevant to all Trustees and they are offered the Charity Commission's "The Essential Trustee" for reference.

e. Pay policy for key management personnel

The Trustees will continue to ensure that staff remuneration at Assist is carefully and appropriately assessed every 12 months, in the lead up to each new financial year. Members of the board will compare Assist rates with other suitable organisations in the sector and in the region in order to ascertain appropriate benchmarks. With that information and with reference to other financial considerations, such as pension obligations and negotiations with Norfolk County Council, the Trustees will make decisions that aim to maintain good levels of pay and working conditions for all works at the Trust, balanced with the financial realities of the time. Particular consideration will be given to appropriate remuneration for the CEO and other members of the senior management, in order to maintain levels of reward that fairly reflect the responsibilities involved, but that do not exceed reasonable limits. In these ways, the Trustees will aim to continue rewarding the workers of the Trust for their hard work and commitment, at levels that promote further motivation and long term investment and with a

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Structure, governance and management (continued)

view that ensures the financial stability of the Trust.

Plans for future periods

Strategic Review.

Throughout the end of 2022 and the beginning of 2023, Assist was engaged with a full review of its strategic plans. The members were asked about the groups they enjoyed and what they would like to see on the timetable in the future, as well as their opinion on some other Assist Trust plans for the future. Most people were very happy with things as Assist - with the chance to meet friends and have more of a social life being the biggest priority for many. Others were keen to see new groups made available, with ideas ranging from archery, to camping, to yoga, to brick laying! All of these thoughts were recorded and passed on to the managers and the Trustees, so that they could be considered properly.

Surveys were also sent out to families and carers at this time and the staff team at Assist were invited to give their ideas about possible plans at the Trust during regular staff training days. Finally, all of this feedback was collated and then considered in terms of the Assist Trust key strategic objectives, which are as follows:

1. Improve services for Assist Trust members
2. Help Assist Trust members to live more independently
3. Develop new services that respond to need
4. Recruit, support and retain good staff
5. Raise the profile of Assist Trust and celebrate success

A new 5 year strategic plan was developed from this information, with ambitious but achievable targets set out for each year over that time period. These targets included the following:

- Improving all facilities and resources at Assist , for all groups
- Improving the quality of all services, using NCC and CQC style audit processes
- More people receiving travel training
- More people into work placements internally and out in the community
- More people into paid work
- Increased housing support activity, gradually increasing the Assist Trust housing stock and working more closely with others to increase housing opportunities for members
- Exploring opportunities to develop new Assist Trust services, in order to answer needs expressed by those attending and identified in the County generally.

Fundraising to maintain employment and travel training schemes

Many funders have generously and consistently supported Assist over the years, as it has developed new and innovative services for the members. The Independence Support Scheme and the Assist Trust café have been supported with these vital funds for a number of years and the success achieved by the members as a result has been remarkable (see outcome detailed earlier in this report).

Norfolk County Council has recognised the success of the models of work being employed at Assist and these were only made possible by the generosity of the many Trusts and Foundations that continue to support the Trust. As some aspects of the employment support model are due to become adopted by NCC for those individuals with the potential to gain paid work, Assist will look to use funds to support the majority of individuals attending who will always require some support – meaning that nobody misses out on these opportunities. Maintaining the stepping stone approach of employment support will be crucial to any such schemes in the future and Assist remains hugely thankful for the continued support of its funders.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods (continued)

Improving and developing services for all members

A large part of the new strategic plan for Assist Trust revolves around improving and developing the services it already provides to its members. In the surveys conducted during the strategic review, the vast majority of people were very happy with what was on offer and only wished to maintain and improve groups that were on the regular timetables. Assist will therefore continue to seek extra funding to allow access to more community facilities, to buy new equipment and resources for the Gardens and other premises and to maintain all sites to a high standard of repair and decoration.

The members at Assist deserve the very best services and facilities and the commitment to constantly improve all standards across the charity is stronger than ever.



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

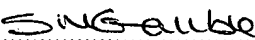
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
S Gamble
(Trustee)
Date: 15.11.2023

ASSIST TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST

Opinion

We have audited the financial statements of Assist Trust (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

ASSIST TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

ASSIST TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Due to the field in which the Charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: healthy and safety; employment laws; GDPR, safeguarding, serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

ASSIST TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Larking Gowen LLP

Julie Grimmer FCA DChA (Senior statutory auditor)

for and on behalf of

Larking Gowen LLP

Chartered Accountants

Statutory Auditors

1st Floor, Prospect House

Rouen Road

Norwich

NR1 1RE

Date: 20 November 2023

ASSIST TRUST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	78,922	2,120	81,042	108,175
Charitable activities	5	2,690	1,012,577	1,015,267	933,634
Investments	6	-	1,237	1,237	126
Total income		81,612	1,015,934	1,097,546	1,041,935
Expenditure on:					
Charitable activities		81,079	992,101	1,073,180	944,894
Total expenditure		81,079	992,101	1,073,180	944,894
Net income		533	23,833	24,366	97,041
Transfers between funds	15	(2,000)	2,000	-	-
Net movement in funds		(1,467)	25,833	24,366	97,041
Reconciliation of funds:					
Total funds brought forward		64,319	979,368	1,043,687	946,646
Net movement in funds		(1,467)	25,833	24,366	97,041
Total funds carried forward		62,852	1,005,201	1,068,053	1,043,687

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 24 to 41 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 03206320

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	667,939	291,542
Current assets			
Debtors	12	90,156	20,194
Cash at bank and in hand		676,907	848,706
		<u>767,063</u>	<u>868,900</u>
Creditors: amounts falling due within one year	13	(41,781)	(30,702)
Net current assets		<u>725,282</u>	<u>838,198</u>
Total assets less current liabilities		<u>1,393,221</u>	<u>1,129,740</u>
Creditors: amounts falling due after more than one year	14	(325,168)	(86,053)
Total net assets		<u><u>1,068,053</u></u>	<u><u>1,043,687</u></u>
Charity funds			
Restricted funds	15	62,852	64,319
Unrestricted funds	15	1,005,201	979,368
Total funds		<u><u>1,068,053</u></u>	<u><u>1,043,687</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
S Gamble
 (Trustee)
 Date: 15.11.2023

The notes on pages 24 to 41 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	(7,212)	193,218
Cash flows from investing activities		
Dividends, interests and rents from investments	1,237	126
Purchase of tangible fixed assets	(405,172)	(13,923)
Net cash used in investing activities	(403,935)	(13,797)
Cash flows from financing activities		
Cash inflows from new borrowing	252,000	-
Repayments of borrowing	(6,190)	(5,433)
Interest paid	(6,462)	(3,414)
Net cash provided by/(used in) financing activities	239,348	(8,847)
Change in cash and cash equivalents in the year	(171,799)	170,574
Cash and cash equivalents at the beginning of the year	848,706	678,132
Cash and cash equivalents at the end of the year	676,907	848,706

The notes on pages 24 to 41 form part of these financial statements

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Assist Trust is a company limited by guarantee, registered office 20 Colegate, Norfolk, NR3 1BQ.

The financial statements are presented in Sterling and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assist Trust 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.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2.3 Going concern

The Trustees have considered a period of 12 months from the date of approval of these financial statements and, based on the level of funds within the charity, the ongoing positive discussions with local authorities and the fact that services are now being provided at close to capacity levels once again, the Trustees deem it appropriate to prepare the accounts on an ongoing basis.

Further details can be found in the Trustees' report contained within these accounts, notably within the going concern, principal risks and uncertainties and principal funding sections.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- over 50 years
Leasehold property	- over the lease term
Motor vehicles	- 20% reducing balance
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilization and the physical condition of the assets. See note 10 for the carrying amount of property, plant and equipment and note 2.6 for the useful economic lives for each class of assets.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	-	2,120	2,120
Grants	78,922	-	78,922
	<u>78,922</u>	<u>2,120</u>	<u>81,042</u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from donations and legacies (continued)

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	-	5,912	5,912
Grants	102,263	-	102,263
	<u>102,263</u>	<u>5,912</u>	<u>108,175</u>

5. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Activities in furtherance of the charity's objects	2,690	1,012,577	1,015,267

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Activities in furtherance of the charity's objects	933,634	933,634

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income	1,237	1,237

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Investment income (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Investment income	126	126

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Activities in furtherance of the charity's objects	872,563	200,617	1,073,180

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Activities in furtherance of the charity's objects	754,794	190,100	944,894

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £
Staff costs	634,656	634,656
Depreciation	28,775	28,775
Establishment	209,132	209,132
	872,563	872,563

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	552,745	552,745
Depreciation	31,890	31,890
Establishment	170,159	170,159
	<u>754,794</u>	<u>754,794</u>

Analysis of support costs

	Activities 2023 £	Total funds 2023 £
Staff costs	111,934	111,934
Establishment	88,683	88,683
	<u>200,617</u>	<u>200,617</u>

	<i>Activities 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	82,940	82,940
Establishment	107,160	107,160
	<u>190,100</u>	<u>190,100</u>

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Auditors' remuneration

	2023	2022
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	9,540	6,270

9. Staff costs

	2023	2022
	£	£
Wages and salaries	671,922	577,790
Social security costs	58,328	45,960
Contribution to defined contribution pension schemes	16,340	11,935
	746,590	635,685

During the year redundancy and non-contractual severance payments of £nil (2022: £6,000) were made to 0 (2022: 1) employees. All amounts were paid during the year and are recognised on the basis set out in accounting policy 2.5.

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Direct charitable	27	26
Administrative	10	10
	37	36

Included within administrative staff are the 7 trustees who served during the year (2022: 7). No remuneration was paid to these trustees as detailed in note 10.

No employee received remuneration amounting to more than £60,000 in either year.

In 2023 5 (2022: 5) members of key management personnel received £217,272 for the year ended 31 March 2023 (2022: £206,498), including employers national insurance contributions.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2022	246,987	205,493	6,800	57,624	516,904
Additions	374,917	-	-	30,255	405,172
At 31 March 2023	<u>621,904</u>	<u>205,493</u>	<u>6,800</u>	<u>87,879</u>	<u>922,076</u>
Depreciation					
At 1 April 2022	9,880	169,274	2,448	43,760	225,362
Charge for the year	6,190	15,096	870	6,619	28,775
At 31 March 2023	<u>16,070</u>	<u>184,370</u>	<u>3,318</u>	<u>50,379</u>	<u>254,137</u>
Net book value					
At 31 March 2023	<u>605,834</u>	<u>21,123</u>	<u>3,482</u>	<u>37,500</u>	<u>667,939</u>
At 31 March 2022	<u>237,107</u>	<u>36,219</u>	<u>4,352</u>	<u>13,864</u>	<u>291,542</u>

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	69,153	7,391
Prepayments and accrued income	21,003	12,803
	<u>90,156</u>	<u>20,194</u>

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Bank loans	12,243	5,548
Trade creditors	9,097	7,099
Other creditors	3,155	4,577
Accruals and deferred income	17,286	13,478
	41,781	30,702

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Bank loans	<u>325,168</u>	<u>86,053</u>

Included within the above are amounts falling due as follows:

	2023 £	2022 £
Between one and two years		
Bank loans	<u>12,828</u>	<u>5,762</u>
Between two and five years		
Bank loans	<u>41,130</u>	<u>20,203</u>
Over five years		
Bank loans	<u>271,210</u>	<u>60,088</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2023 £	2022 £
Payable or repayable by instalments	<u>271,210</u>	<u>60,088</u>

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

ASSIST TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds	352,451	-	-	(73,849)	278,602
General funds	626,917	1,015,934	(992,101)	75,849	726,599
	<u>979,368</u>	<u>1,015,934</u>	<u>(992,101)</u>	<u>2,000</u>	<u>1,005,201</u>
Restricted funds					
General Current Funding Needs	30,208	34,503	(14,634)	-	50,077
Outdoor Games Sports Resources	14,458	919	(11,394)	-	3,983
IT Equipment	4,231	-	(1,503)	-	2,728
Independence Support Scheme	13,422	41,000	(51,049)	-	3,373
Furniture	2,000	-	-	(2,000)	-
Events	-	2,690	(2,499)	-	191
Lazar House toilet refurbishment	-	2,500	-	-	2,500
	<u>64,319</u>	<u>81,612</u>	<u>(81,079)</u>	<u>(2,000)</u>	<u>62,852</u>
Total of funds	<u>1,043,687</u>	<u>1,097,546</u>	<u>(1,073,180)</u>	<u>-</u>	<u>1,068,053</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Statement of funds (continued)

Funds transfers

Following a review of restricted fund balances, it was concluded that there is no remaining restriction on funds totalling £2,000, which have therefore been transferred to unrestricted General Funds.

Restricted funds

The Independence Support Scheme represents donations to help provide funding for the continued employment of the independent support worker who is responsible for working with the members to support them with independent living skills.

The General Current Funding Needs fund represents donations received covering more than one appeal.

The Outdoor Games Sports Resources represents donations to help fund outdoor sports resources for use by members.

The cafe assistant salary of £13,764 has been funded through grant receipts within General Current Funding Needs. Fundraising for this position continues post year end.

Designated funds

This fund has been established to help secure future funding required for all improvements and developments at the Trust and for the housing and independent living project plans in particular. The net transfer represents cash used to purchase a property, funds to cover 3 salary positions and a further designation to maintain the charity's free reserves in line with the reserves policy.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds	229,945	-	-	122,506	352,451
General funds	644,613	939,672	(830,712)	(126,656)	626,917
	<u>874,558</u>	<u>939,672</u>	<u>(830,712)</u>	<u>(4,150)</u>	<u>979,368</u>
Restricted funds					
Cafe Assistant	-	2,200	(9,670)	7,470	-
Independence Support Scheme	12,535	42,000	(41,113)	-	13,422
General Current Funding Needs	7,468	36,875	(2,548)	(11,587)	30,208
Outdoor Games Sports Resources	3,000	13,000	(1,542)	-	14,458
Group Activities	233	-	-	(233)	-
Housing Officer	14,565	-	(18,715)	4,150	-
IT Equipment	4,502	1,000	(1,271)	-	4,231
Coronavirus	29,785	5,188	(39,323)	4,350	-
Furniture	-	2,000	-	-	2,000
	<u>72,088</u>	<u>102,263</u>	<u>(114,182)</u>	<u>4,150</u>	<u>64,319</u>
Total of funds	<u>946,646</u>	<u>1,041,935</u>	<u>(944,894)</u>	<u>-</u>	<u>1,043,687</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,728	665,211	667,939
Current assets	60,124	706,939	767,063
Creditors due within one year	-	(41,781)	(41,781)
Creditors due in more than one year	-	(325,168)	(325,168)
Total	62,852	1,005,201	1,068,053

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	4,231	287,311	291,542
Current assets	60,088	808,812	868,900
Creditors due within one year	-	(30,702)	(30,702)
Creditors due in more than one year	-	(86,053)	(86,053)
Total	64,319	979,368	1,043,687

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	24,366	97,041
Adjustments for:		
Depreciation charges	28,775	31,890
(Increase)/ Decrease in debtors	(69,962)	67,427
Increase/(Decrease) in creditors	4,384	(6,428)
Interest paid	6,462	3,414
Interest received	(1,237)	(126)
Net cash provided by/(used in) operating activities	(7,212)	193,218

18. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	676,907	848,706
Total cash and cash equivalents	676,907	848,706

19. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	848,706	(171,799)	676,907
Debt due within 1 year	(5,548)	(6,695)	(12,243)
Debt due after 1 year	(86,053)	(239,115)	(325,168)
	757,105	(417,609)	339,496

ASSIST TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £16,340 (2022: £11,935). There were amounts payable to the fund at the balance sheet date is £nil (2022- £142).

21. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	49,376	82,379
Later than 1 year and not later than 5 years	73,552	123,865
	<u>122,928</u>	<u>206,244</u>

22. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2023.

23. Post balance sheet events

Since the year end the charity has entered into arrangements to purchase a property at 82 Templemere for £150,000. The property will be funded through designated funds.