

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ASSIST TRUST
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

S Gamble
A Hewitt (resigned 17 November 2021)
T Hughes
L Cullum (resigned 7 December 2021)
M Langley
C Robson
J Tremlett (appointed 4 October 2021)

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 King Street House 15 Upper King Street Norwich NR3 1RB

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

b. Policies and objectives

The Assist Trust vision statement reads as follows:

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-focused programmes.

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



Quotes from Assist Trust members

"I am glad I am back at Assist because I missed my friends and my groups. I like my groups, Wide World group is interesting and I like it. Sign along group is interesting, you use your hands to sign along and you learn new stuff. I am happier now." **Karen**

"I like all the varied groups, I like the walking groups best as I get lots of exercise, fresh air in my lungs and it's good for my mental health. Assist helps me be more independent. I like my work placement." **Hannah**

"I like going out on the bus, I like leading the group and being independent and being safe when I cross the road. I always press the button at the crossing and I indent, I look both ways for cars and bikes. I like talking to my friends." **Amy**

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Assist has had to go through a period of regular restructuring ever since services were first disrupted by the Covid 19 outbreak in early 2020. Throughout that whole time and while “normal” services gradually resumed throughout 2021, the charity has remained true to its fundamental goals and principles – to support members to become more confident and more independent in their lives.

The Trust’s flexible and adaptable approach was formally acknowledged in September 2021 by the Norfolk Care Awards, when Assist received recognition for “Innovative Use of Digital”.



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 Code for larger charities”.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

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

Throughout 2021, Assist moved from providing mainly remote, online and outreach services, to re-opening building based activities and slowly increasing the range of services that were available to members pre-Covid.

As members started returning to face to face services, it was immediately clear that many had struggled to cope with the enforced isolation caused by the Covid outbreak and subsequent national lockdowns. Many individuals had lost the confidence and skills that were evident before the pandemic and a few were struggling with significant mental health issues at the time.

Most members and their families had kept in good touch with Assist during lockdown periods and this perhaps helped people to find their feet, once they had the chance to carefully mix with others and resume some form of structured activities. While many groups were restricted in their scope to start with, the simple opportunity of seeing friends and interacting with others helped many to rebuild their confidence levels once again.

"Yes, I'm glad I can come to Assist as I was bored at home." **Wayne**

"I like being able to go out, I didn't like it when we had to stay indoors." **Chris**

"We don't have to wear masks anymore. I am glad they have gone. I can understand now what people are saying." **Kevin**



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Timetables of groups and activities on offer at Assist gradually returned to previous levels by the end of 2021 and early 2022 and members attending now have the full range of options to choose from once again:

- Groups that help people feel more confident, such as craft groups, project groups, art groups, exploring science groups, etc.
- Groups that help people interact and get along with others, such as “sign along”, “express yourself” and drama groups.
- Groups to develop work and life skills, such as “seasonal cooking”, “number games”, “afternoon tea” and “independent living skills”
- Living well and getting healthy groups, such as “ladies sport”, “men’s self-image”, gardening and mousehold conservation groups, “Norfolk trails”, etc.
- Groups that get out into the community, such as “out and about”, “social activities”, “helping our community”.

On top of the 50+ such groups that now run every week at Assist, members can access individual support for travel training, employment and volunteering, as well as housing and independent living.

Despite the difficult task of re-establishing all such activities over recent times, outcomes achieved by the members at Assist, between April 2021 and March 2022, have been extremely impressive:

- All 125 members have had the chance to access wellbeing and healthier lifestyle activities.
- 25 individuals have had one to one support for travel training, either to and from a work placement, or to and from home.
- 30 members have been supported back into community based work placements
- 12 members undertook valuable work experience at the Assist Trust café at the Norman Centre.
- 4 individuals have been supported into supported living accommodation, owned or sublet from the Assist Trust.

Referral process and support offered at Assist

The Assist Trust generally receives referrals for individuals wishing to make use of its services from Social Workers or other care professionals, following a care review or assessment. If the individual has unmet needs in areas that Assist can help with, they are invited to consider the Trust and to enquire about placement availability. Areas of support can include confidence building, making friends and managing relationships, managing money, accessing the community, travel training, getting a job, becoming more independent and maintaining a home.

At present, Assist supports 125 adults with learning disabilities and autism from around the County of Norfolk with most people living within a 10 mile radius of the City. Needs range from mild, to moderate and more severe, with individuals usually being based at either of the Trust’s two main sites, depending on which location suits their needs best.

Facilities

As well as the 2 main Assist sites of Lazar House and Colegate, the charity run a garden project and a local café. Full details are as follows:

- 20-24 Colegate, Norwich, NR3 1BQ
- Lazar House, 219 Sprowston Road, Norwich, NR3 4HX

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

- "Heath Gardens", Hill Farm Allotments, Sprowston Road, Norwich, NR3 4HY (very close to Lazar House).



- The Assist Trust "Meeting Place" cafe at the Norman Centre, Bignold Road, Norwich, NR3 2QZ.

All Assist Trust sites are situated close to bus lines, meaning that community facilities can easily be accessed from all sites.

Groups and Activities

While certain groups at Assist aim to develop specific work and life skills, all activities will support people to gain confidence and to gradually start taking on more responsibility. This is the ethos that underpins all work at the Trust, as people can only reach their full potential if they have the chance to try things out and to gradually build on skills already learnt. Every step towards independence depends on solid building blocks, so all groups focus strongly on the strengths of the individual and on ways they can gradually feel more confident in themselves.

Confidence levels and Positive Behaviour Support (PBS)

When members first arrive at Assist, it can take a little while to settle in and to feel comfortable enough to start getting more involved. Staff and members at the Trust make all newcomers feel very welcome and support is offered if anyone is struggling to cope with the change to a new way of working.

Positive Behaviour Support means that staff will always look to find positive ways to resolve problems or issues that might arise, encouraging very manageable steps as solutions are explored.

When people feel ready to start joining in more, all groups will support individuals to feel more confident in themselves bit by bit, building on the positive steps taken. Individuals are offered the chance to partake in groups that they are keen on, such as art, craft, gardening, outdoor work, sport, or whatever the preference might be, to help them find their feet and to give everyone the chance to get to know each other.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Community access and taking responsibilities

All members at Assist will be supported to get out and about, into the community and onto public transport etc. whenever they feel able to do so. Lots of background training goes on to ensure that everyone knows how to manage such journeys safely and staff are on hand to give reminders and to support individuals as appropriate.

Several groups and activities will take place in the local community, especially during the warmer months, so that people can repeat the experience and feel more confident and more competent as time goes on.

Travel training, volunteering and employment

Assist has a team dedicated to work in these areas and members are offered the chance to take these steps towards independence when they feel ready to do so.

All groups will model the expectations that individuals will encounter when out in the wide world or in the work place and this gives people the best chance of success when trying things out themselves.

The travel and employment team have developed carefully graduated steps towards greater independence in these areas, meaning that all individuals can try some degree of work and travel experience whatever their abilities might be.

Norman Centre Café

Assist Trust took over the running of the café in the Norman Centre in 2015 and it has provided vital work experience opportunities for many members ever since. It has now become an established step in the employment journey for members of all abilities, with those able to progress further using it as a stepping stone to an external work placement. For those who might struggle with those more independent settings, it gives a gentler and more supportive work experience, that they might otherwise miss out on.

Housing

Funding from the Lloyds Banking Foundation in 2018 allowed Assist to employ a Housing Officer for the first time and the appointment helped to support the many members that were keen to move into independent living at the time. When this funding finished in late 2021, the Trustees at Assist agreed to maintain the position and to take on a new person in the role. This continuity allowed for further success in answering these needs and the Assist housing portfolio has also grown steadily since.

All Assist properties, both owned and leased, are now fully occupied by Assist Trust members and plans are in place to expand this provision in the future.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Key performance indicators

Steady numbers of individuals being referred to Assist Trust

Throughout lockdown periods and right through 2021, disruptions to normal services meant that many people changed their arrangements with providers like Assist. At the same time, it was difficult to welcome new people into the service, given that only limited spaces were available for those already on the books.

Despite these taxing circumstances, Assist was able to balance the books once more normal services resumed, thanks to continued interest in the service from individuals who were keen to take up spaces available.

Norfolk County Council support

Throughout the many months of service disruption caused by Covid 19, Assist and other providers in the region received steady financial support from Norfolk County Council. The department recognised the worth of day opportunity provision during the hardest times, when organisations like Assist were able to be flexible and creative in their offers.

As more traditional services steadily resumed, that support reverted back to payment by attendance, by which time numbers of those attending had increased sufficiently to sustain the service. Many individuals were struggling to attend their full quota of days during this period, but again NCC supported providers who could demonstrate the necessity for transitional arrangements.

During discussions and via consultations held over the months since reopening, Assist understands that NCC will aim to support all providers who continue to offer meaningful and engaging services to working age adults.

Assist continues to fulfil the strategic ambitions of Norfolk County Council in terms of support for adults with learning disabilities in the region.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

b. Review of activities

Outcome and Member's Achievements

As described earlier, members at Assist Trust have achieved remarkable outcomes in their own lives, considering how challenging the period has been.

When member's first started returning to building based services, they were supported to regain confidence and wellbeing in the first place. The value of meaningful and directional service provision was clearly demonstrated during this period, as members responded to the sociable and purposeful environment at Assist Trust.

By re-establishing services aiming to support people towards further independence, significant and encouraging achievements were secured in all the following areas:

- Feeling more confident and having good wellbeing
- Mixing with others, making friends and managing relationships
- Managing issues and problems positively
- Taking steps towards independence and building on strengths
- Learning new skills
- Getting out and about and accessing the community
- Travel training
- Volunteering and work experience
- Living more independently
- Moving into new accommodation

Member's Achievements

All members are encouraged to take steps towards greater independence, no matter how small they might be or what level of ability the person might have. These days, specific member's achievements are uploaded onto the Assist Trust website and social media channels, but here are some examples:

- Nathan, for his excellent travel skills and being a great role model to others when travelling.
- Anthony, for thinking of others, washing up and hoovering in the cooking group.
- Leah and Nicole, for leading the group with stress busting moves!
- LJ, for his customer service and money skills in the café.
- Lorraine, for being calm when dealing with a difficult situation at work.

Fundraising Report

The Assist Trust is fortunate in having some very loyal and generous supporters who have donated funds regularly and, in some cases, over many years. It is only with this ongoing support that Assist can maintain or launch "value added" services while making improvements to facilities on such a regular basis.

Our heartfelt thanks go once again to the individuals and organisations that have supported Assist over the past year:

- The Souter Charitable Trust
- Naval Military Charities Fund
- RC Snelling Charitable Trust
- The Sobell Foundation

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

- Norwich Consolidated Charities
- The Memorial Trust
- Educational Foundation of Alderman John Norman
- Lord Cozens Hardy
- The Strangward Trust
- Garfield Weston Foundation
- The Charles Littlewood Hill Trust
- The Grey Court Trust
- Sir Jules Thorn Charitable Trust
- Seven Bloch Image of Disability Charitable Trust
- Baily Thomas Charitable Fund
- Eric Drummond Mercer Memorial Fund

Collectively, these supporters donated over £100,000 towards the work of the charity over the course of the year, enabling vital work to continue during some very challenging times.

The main areas that required funding during this period were as follows:

- The Independence Support Scheme (having dedicated, expert staff available to support members with travel training and support into work placements)
- The Café at the Norman Centre (providing a full time worker to facilitate vital work experience opportunities for the members of Assist)
- Improvements to facilities and resources (allowing the purchase of new equipment for the Gardens, improvements to IT provision and new resources for the 50+ activities that take place at Assist every week).

Financial review

a. Going concern

Over the course of the year, financial support from Norfolk County Council moved from agreed monthly payments, based on pre-Covid figures, to payment by placement once again. This transition occurred during the Summer of 2021 and providers like Assist were then required to submit invoices based on actual attendance and explained non-attendance. As long as Covid related absences could be explained, payments were made accordingly and Assist consequently managed this phase successfully.

As services returned to a semblance of normality, the numbers of individuals attending Assist gradually returned to pre-Covid levels. Many people slowly came back for the previous quota of days and those who changed services or dropped days at Assist were replaced by others joining the Trust for the first time.

With ongoing positive dialogue with Norfolk County Council and with steady demand for Assist Trust services continuing, the Trustees are confident that Assist can be considered a going concern for the foreseeable future.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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 and excluding designated funds, amount to £339,606 (2021: £339,606) which approximates to the equivalent of 4.3 (2021: 4.3) months' operating expenditure.

c. Principal risks and uncertainties

Assist maintains a register that assesses risk in all the following areas:

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

Reviews of this register consider all actions and measures employed to mitigate risk and suggestions and updates are brought to the board of Trustees for further discussion.

The main areas of concern that have been raised over the past year have centred around the continuing impact to services caused by Covid 19, ongoing disruption to finances as a result of this impact and obstacles standing in the way of a full resumption of services.

Re-establishing and maintaining good staffing levels was a central part of this consolidation process as services resumed. In common with all organisations in the care sector, staff turnover has increased at Assist and recruitment has become more challenging at the same time. Trustees considered and implemented measures to encourage potential workers into the Trust, with improved working conditions and flexible working patterns adopted accordingly. Successful recruitment followed and the staff team are now back to full strength.

Governance functions have likewise been strengthened over this time, with greater clarity established over the role of board members, the role of the various sub-Committees employed at the Trust, as well as areas of authority delegated to the CEO.

The Trustees recognise that a full review of Assist Trust strategic plans would be necessary in the coming months, given the fundamental changes caused by the pandemic. While reviewing all strategic ambitions for the Trust and its members, the Trustees recognise the many challenges faced throughout society during this period of consolidation and rebuilding. The board are certain that the innovative and progressive work of Assist will be of greater value than ever, in a world of reduced resource and opportunity.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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 £97,041 (2021: £148,675) with total incoming resources amounting to £1,041,935 (2021: £1,096,396) and total resources expended of £944,894 (2021: £947,739).

The charity's balance sheet shows total funds of £1,043,687 (2021: £946,646) of which £64,319 were restricted at 31 March 2022 (2021: £72,088).

e. Principal funding

The majority of funding required to maintain high quality services at Assist continues to come from or via Norfolk County Council Social Services - charged in the form of a daily rate for those attending. These payments have returned to attendance-based invoicing, similar to pre-Covid arrangements, with some additional information now required in order to evidence claims made.

Norfolk County Council will be considering some changes to payments and costings for day opportunities as they re-engage with the market to consider the "Pathway" model provision once again. These ambitions had been shelved while the effects of the pandemic continued, but this restructuring of the market remains their stated intention and Assist is well placed to thrive in this newly structured market place.

Around 10% of the total income at Assist comes from grant making trusts and foundations, who respond to fundraising appeals conducted throughout the year. Capital and revenue funding is sought in order to develop and then sustain enhanced services, for the direct benefit of the member's attending. Once again, funding organisations have responded generously across the year and this approach remains one of the best ways for the charity to improve services while innovating and trialling new models of work.

Structure, governance and management

a. Constitution

Assist Trust is registered as a charitable company limited by guarantee and was set up by a Charity 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, members are required to contribute an amount not exceeding £1.

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TRUSTEES' REPORT (CONTINUED)
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Structure, governance and management (continued)

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. Areas of expertise represented on the board include IT, housing, finance, health, education, HR, business, fundraising, management and law. 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. 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.

d. 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 workers 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 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 view that ensures the financial stability of the Trust going forward.

e. Organisational structure and decision making

Assist Trust has a Board of Trustees of 5 (2021: 6). 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

Assist plans to review all strategic ambitions for the Trust during 2022, in close consultation with all stakeholders of the Trust and in light of the fundamental changes that the pandemic has caused. The needs and wishes of the members (service users) will remain central to these plans and the review will uphold the following key strategic ambitions:

1. To continuously improve services to members currently attending Assist.
2. To develop services that respond to the needs expressed by the members attending Assist. To help those who could manage with less formal support to move through the organisation and into a more independent life.
3. To raise the profile of Assist generally and increase awareness amongst those who might benefit from its services, ensuring a consistent level of interest from potential new referrals.
4. To retain a competitive edge.
5. To remember that the staff are at the heart of everything we do – we'll work to encourage a culture of trust, people development and wellbeing

Despite such significant disruption over recent months and years, Assist and its members have quickly re-established services and regained momentum. The resilience and fortitude of the members has been admirable over this period and there is a strong desire to now make up for lost time.

Staff turnover has been higher than over previous periods, but some excellent new recruits have joined the Trust and they have quickly settled in and helped the charity to rebuild. With new areas of expertise and experience brought into the mix, Assist can confidently support members to achieve more in their lives. Strategic plans will assess potential development in all of the following areas:

- Confidence building and supporting well-being
- Leading healthy and active lives
- Developing life skills
- Developing work skills and managing workplace expectations
- Gaining work and volunteering experience
- Finding and keeping paid work
- Travel training
- Living more independently
- Housing
- Improving and diversifying existing services
- Developing new services
- Supporting more people with autism
- Helping people in transition / preparing for adulthood

Fundraising to innovate services and to improve facilities

As mentioned, Assist has built up positive and long-standing relationships with many funders over the years. Individuals, companies, Trusts and Foundations have all responded generously to the needs described in Assist Trust fundraising appeals and plans are in place to build on that positive support going forward.

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TRUSTEES' REPORT (CONTINUED)
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Plans for future periods (continued)

Independence Support Scheme and the Assist Trust Cafe

The enhanced services provided under the independence scheme have shown remarkable results over the years, even during the disruptions of the past two in particular. Large numbers of members have benefited from the focused and tailored support that this scheme allows, in areas of travel training and work experience in particular and the Assist Trust café has now become an essential part of their journey towards the working world.

Assist plans to continue rebuilding all services in this area in the coming years, responding to the growing needs that are being expressed by the members attending. The successful model of work demonstrated by these arrangements has been endorsed by Commissioning Managers at Norfolk County Council, who recognise its truly innovative nature.

Improving and developing services for all members

While building on the success of new areas of work, Assist is committed to improving and developing existing services for the benefit of those attending.

Members talk to their allocated keyworkers on a regular basis and their views are sought on all areas of work at the Trust, including ways that the organisation might improve and develop its services. The Member's Committee is also consulted on such matters and this representative group of members is supported to raise ideas and concerns about the Trust on a regular basis.

In these ways, Assist can garner opinion about any services that might need changing or any facilities that might need improving in any way. At the same time, the members have the opportunity to discuss the needs and wishes that they have as they become more independent in their lives, informing the Trust on how services should develop accordingly. All development of services is thereby kept close to the needs of the members attending and in line with the futures they are aiming to achieve.

Corporate Members' liability

The Corporate Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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: 19 October 2022

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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 2022 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 2022 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

J Grimmer FCA DChA (Senior statutory auditor)

for and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
King Street House
15 Upper King Street
Norwich
NR3 1RB

Date: 11 November 2022

ASSIST TRUST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	102,263	5,912	108,175	173,434
Charitable activities	4	-	933,634	933,634	922,590
Investments	5	-	126	126	372
Total income		102,263	939,672	1,041,935	1,096,396
Expenditure on:					
Charitable activities		114,182	830,712	944,894	947,739
Total expenditure		114,182	830,712	944,894	947,739
Net (expenditure)/income		(11,919)	108,960	97,041	148,657
Transfers between funds	14	4,150	(4,150)	-	-
Net movement in funds		(7,769)	104,810	97,041	148,657
Reconciliation of funds:					
Total funds brought forward		72,088	874,558	946,646	797,989
Net movement in funds		(7,769)	104,810	97,041	148,657
Total funds carried forward		64,319	979,368	1,043,687	946,646

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

The notes on pages 25 to 42 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	291,542	309,509
Current assets			
Debtors	11	20,194	87,621
Cash at bank and in hand		848,706	678,132
		868,900	765,753
Creditors: amounts falling due within one year	12	(30,702)	(36,920)
Net current assets		838,198	728,833
Total assets less current liabilities		1,129,740	1,038,342
Creditors: amounts falling due after more than one year	13	(86,053)	(91,696)
Total net assets		1,043,687	946,646
Charity funds			
Restricted funds	14	64,319	72,088
Unrestricted funds	14	979,368	874,558
Total funds		1,043,687	946,646

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: 19 October 2022

The notes on pages 25 to 42 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022	<i>2021</i>
	£	£
Cash flows from operating activities		
Net cash used in operating activities	193,218	<i>203,387</i>
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	126	<i>372</i>
Purchase of tangible fixed assets	(13,923)	<i>(16,118)</i>
	<hr/>	<hr/>
Net cash used in investing activities	(13,797)	<i>(15,746)</i>
	<hr/>	<hr/>
Cash flows from financing activities		
Repayments of borrowing	(5,433)	<i>(2,657)</i>
Interest paid	(3,414)	<i>(3,770)</i>
	<hr/>	<hr/>
Net cash used in financing activities	(8,847)	<i>(6,427)</i>
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	170,574	<i>181,214</i>
Cash and cash equivalents at the beginning of the year	678,132	<i>496,918</i>
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	848,706	<i>678,132</i>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 25 to 42 form part of these financial statements

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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 2022

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 2022

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	- 25% straight line
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

2.8 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

2.9 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.

2.10 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.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.11 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.

2.12 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.

2.13 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.

2.14 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.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.15 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 company 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.

Impairment of debtors

The company makes an estimate of the recoverable value of trade debtors and other debtors. When assessing impairment of trade and other debtors, management considers factors including the ageing profile of the debtors and historical experience. See note 11 for the net carrying amount of the debtors.

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	-	5,912	5,912
Grants	102,263	-	102,263
	102,263	5,912	108,175
	102,263	5,912	108,175
	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	-	3,329	3,329
Grants	159,105	11,000	170,105
	159,105	14,329	173,434
	159,105	14,329	173,434

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Activities in furtherance of the charity's objects	933,634	933,634
	933,634	933,634
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Activities in furtherance of the charity's objects	922,590	922,590
	922,590	922,590

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income	126	126

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income	372	372

6. Analysis of expenditure by activities

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

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Activities in furtherance of the charity's objects	794,901	152,838	947,739

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	552,745	574,081
Depreciation	31,890	33,217
Establishment	170,159	187,603
	754,794	794,901

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	82,940	69,375
Establishment	107,160	83,463
	190,100	152,838

7. Auditors' remuneration

	2022 £	<i>2021 £</i>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,270	5,450

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	577,790	<i>584,295</i>
Social security costs	45,960	<i>44,887</i>
Contribution to defined contribution pension schemes	11,935	<i>14,274</i>
	635,685	<i>643,456</i>

During the year redundancy and non-contractual severance payments of £6,000 (2021: £12,270) were made to 1 (2021:2) 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:

	2022	<i>2021</i>
	No.	No.
Direct charitable	26	<i>27</i>
Administrative	10	<i>11</i>
	36	<i>38</i>

Included within administrative staff are the 7 trustees who served during the year (2021: 8). No remuneration was paid to these trustees as detailed in note 9.

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

In 2022 5 (2021: 5) members of key management personnel received £206,498 for the year ended 31 March 2022 (2021: £189,286), including employers national insurance contributions.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2021	246,987	194,835	6,800	54,359	502,981
Additions	-	10,658	-	3,265	13,923
At 31 March 2022	<u>246,987</u>	<u>205,493</u>	<u>6,800</u>	<u>57,624</u>	<u>516,904</u>
Depreciation					
At 1 April 2021	4,940	154,059	1,360	33,113	193,472
Charge for the year	4,940	15,215	1,088	10,647	31,890
At 31 March 2022	<u>9,880</u>	<u>169,274</u>	<u>2,448</u>	<u>43,760</u>	<u>225,362</u>
Net book value					
At 31 March 2022	<u><u>237,107</u></u>	<u><u>36,219</u></u>	<u><u>4,352</u></u>	<u><u>13,864</u></u>	<u><u>291,542</u></u>
At 31 March 2021	<u><u>242,047</u></u>	<u><u>40,776</u></u>	<u><u>5,440</u></u>	<u><u>21,246</u></u>	<u><u>309,509</u></u>

11. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	7,391	77,005
Prepayments and accrued income	12,803	10,616
	<u><u>20,194</u></u>	<u><u>87,621</u></u>

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Bank loans	5,548	5,338
Trade creditors	7,099	10,110
Other creditors	4,577	677
Accruals and deferred income	13,478	20,795
	30,702	36,920

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

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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

	2022	<i>2021</i>
	£	<i>£</i>
Bank loans	86,053	<i>91,696</i>

Included within the above are amounts falling due as follows:

	2022	<i>2021</i>
	£	<i>£</i>
Between one and two years		
Bank loans	5,762	<i>5,544</i>
Between two and five years		
Bank loans	20,203	<i>13,023</i>
Over five years		
Bank loans	60,088	<i>73,129</i>

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

	2022	<i>2021</i>
	£	<i>£</i>
Payable or repayable by instalments	60,088	<i>73,129</i>

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

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Statement of funds

Statement of funds - current 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><u>946,646</u></u>	<u><u>1,041,935</u></u>	<u><u>(944,894)</u></u>	<u><u>-</u></u>	<u><u>1,043,687</u></u>

ASSIST TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Statement of funds (continued)

Funds transfers

The Housing Officer funding came to an end during the period and consequently the fund was in deficit at 31 March 2022. The Trustees have agreed to fund this program from Designated Funds until future funding is secured, so an amount of £4,150 has been transferred out of designated funds to restricted funds.

The transfer out of the General Current Funding Needs restricted fund were to cover deficits on other restricted funds. Whilst this fund is restricted, the restriction is to more than one project. This transfer is therefore in line with the original funding agreements.

As part of current strategic development plans the trustees have agreed a transfer of £122,506 to designated funds. The trustees expect funds to be applied in the next 5 years.

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 Housing Officer fund represents the wages and expenses of the housing officer, funded by donations.

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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
Designated funds	105,704	-	-	124,241	229,945
General funds	670,329	937,291	(838,766)	(124,241)	644,613
	<u>776,033</u>	<u>937,291</u>	<u>(838,766)</u>	<u>-</u>	<u>874,558</u>
Restricted funds					
Cafe Assistant	1,123	10,311	(11,434)	-	-
Independence Support Scheme	826	47,657	(35,948)	-	12,535
General Current Funding Needs	7,831	289	(652)	-	7,468
Outdoor Games Sports Resources	-	3,000	-	-	3,000
Group Activities	1,196	-	(963)	-	233
Housing Officer	10,980	24,945	(21,360)	-	14,565
IT Equipment	-	5,000	(498)	-	4,502
Coronavirus	-	67,903	(38,118)	-	29,785
	<u>21,956</u>	<u>159,105</u>	<u>(108,973)</u>	<u>-</u>	<u>72,088</u>
Total of funds	<u><u>797,989</u></u>	<u><u>1,096,396</u></u>	<u><u>(947,739)</u></u>	<u><u>-</u></u>	<u><u>946,646</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
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

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	4,502	305,007	309,509
Current assets	67,586	698,167	765,753
Creditors due within one year	-	(36,920)	(36,920)
Creditors due in more than one year	-	(91,696)	(91,696)
Total	72,088	874,558	946,646

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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

	2022	<i>2021</i>
	£	£
Net income for the year (as per Statement of Financial Activities)	97,041	<i>148,657</i>
Adjustments for:		
Depreciation charges	31,890	<i>33,217</i>
(Increase)/ Decrease in debtors	67,427	<i>(4,335)</i>
Increase/(Decrease) in creditors	(6,428)	<i>22,450</i>
Interest paid	3,414	<i>3,770</i>
Interest received	(126)	<i>(372)</i>
Net cash provided by operating activities	193,218	<i>203,387</i>

17. Analysis of cash and cash equivalents

	2022	<i>2021</i>
	£	£
Cash in hand	848,706	<i>678,132</i>
Total cash and cash equivalents	848,706	<i>678,132</i>

18. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	678,132	170,574	848,706
Debt due within 1 year	(5,338)	(210)	(5,548)
Debt due after 1 year	(91,696)	5,643	(86,053)
	581,098	176,007	757,105

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NOTES TO THE FINANCIAL STATEMENTS
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19. 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 £11,935 (2021- £14,274). There were amounts payable to the fund at the balance sheet date is £142 (2021- £12).

20. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	<i>2021</i>
	£	<i>£</i>
Not later than 1 year	82,379	<i>88,771</i>
Later than 1 year and not later than 5 years	123,865	<i>201,490</i>
	<u>206,244</u>	<i><u>290,261</u></i>

21. Related party transactions

During the year the Charity received rental income totalling £Nil (2021: £4,680) from one of the trustees. No amounts were due to or from the trustee as at 31 March 2022 (2021: £Nil). All transactions with related party's were entered into at an open market rate.

22. Post balance sheet events

Since the year end the charity has entered into arrangements to purchase a property at 11 Maurice Close for £360,0000. The property will be funded through a bank loan.