

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ASSIST TRUST
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 19
Independent auditors' report on the financial statements	20 - 23
Statement of financial activities	24
Balance sheet	25
Statement of cash flows	26
Notes to the financial statements	27 - 44

ASSIST TRUST
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees S Bradby (resigned 16 December 2020)
 K Genders (resigned 10 February 2021)
 S Gamble
 A Hewitt
 T Hughes
 L Cullum
 M Langley
 C Robson

**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
 Statutory Auditors
 King Street House
 15 Upper King Street
 Norwich
 NR3 1RB

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 April 2020 to 31 March 2021. 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).

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

Coronavirus notes: In common with all providers of services in Norfolk, the activities of the Assist Trust were severely curtailed by the effects of the Covid 19 pandemic during the financial year of April 2020 to March 2021. Restrictions actually began from March 2020 and the effects of the pandemic remain significant even at the time of writing. Throughout much of this time, the charity has been forced to change and adapt its offer in order to support the individuals with learning disabilities that would normally attend building-based services.

When not in a period of complete national lockdown, Assist was able to host reduced numbers of individuals in carefully arranged, Covid secure settings. At other times, and on an ongoing basis for everyone having reduced face to face services, alternative provision was offered. This was often in the form of Zoom based group activities, activities and groups facilitated online, outreach for individuals in higher risk brackets and via activity packs delivered to people's doors on a regular basis.

a. 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-focussed programmes.

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

Despite the many challenges presented by the Coronavirus situation, Assist has remained faithful to this vision throughout the past year. Priorities and needs for individuals who normally attend (members of Assist) changed as the virus took hold and as services were forced to close for the first time in March 2020. While many plans and ambitions for gaining more independence were put on hold, more basic needs came to the fore, such as the simple desire to meet up with friends, or to have some form of structured activity once again.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)

Some photos of Assist Trust Members taken during and after periods of national lockdown



Members receiving packs from Assist Trust,during lockdown

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)



Covidsafe gardening group



Covid safe baking session at 22 Colegate

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)



Keeping in touch via the “Alcove” Carephone

Quotes from the Members

When the first lockdown lifted and many members were able to return to Covid safe services, they were asked what they liked most about returning:

“I like seeing all my friends” **Nicole**

“I come to Assist Tuesday, Thursday and Friday. I've enjoyed all the groups. Cake decorating, Boccia, exercising...” **Claire**

“I love coming back to Assist to see all my lovely friends and staff” **Nicola**

“I like being back, it's boring at home – I like doing keep fit” **Lisa**

“It's good doing all the groups again” **Tom**

Member's Questionnaire results

During periods of lockdown, hearing the views of the members was more of a challenge than usual.

When members are attending Assist Trust normally, we have a number of ways of keeping track of their needs, wishes and ideas, with information gathered by individual staff members, via the keyworkers of individual members and via the Member's Committee.

Even though we were able to carry on hosting the Member's Committee via Zoom during lockdown, it really was no replacement for seeing people face to face and hearing about their issues and priorities first hand.

In order to get a better idea of issues that people were facing, keyworkers supported individuals and their families to go through a simple questionnaire. The results clearly showed the things that people were missing

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)

most of the time:

The following are results from the 114 individuals and families who responded - out of a total of 125 sent out:

Talking and meeting with friends - 106 people rated this as medium or high priority (93%)

Structured activities - 106 people rated the need to access structured activities as medium or high priority (93%)

Outdoor spaces - 104 people (92%) rated the need to access outdoor spaces as medium or high priority (perhaps not surprising after months of lockdown!)

Learning independence skills - 98 people (86%) rated the need to learn more about shopping, cooking, looking after money and other independence skills as medium or high priority

Exercise - 96 people rated the chance to get more exercise as medium or high priority (85%)

Life Skills - 94 people rated the importance of learning essential life skills as medium or high priority (83%)

Work Skills - 88 people rated learning how to access the world of work as medium or high priority (77%)

Travel Skills - 81 people with learning disabilities thought that learning how to travel around their community and using public transport safely was a medium or high priority (71%)

Living more independently - 52 individuals thought that getting the opportunity to move into a new home was a medium or high priority (46%)

Public Benefit

Despite the challenging circumstances caused by the Coronavirus pandemic, 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'.

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 guidance 'Public benefit: running a charity (PB2)'.

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

Like all providers in the region, Assist was forced to close its doors during the first lockdown from March 2020. The charity was able to welcome back small numbers of members from July 2020 for a time and this pattern was repeated following subsequent lockdowns – with all risks managed and with all Covid secure work practices in place.

For all individuals who were unable to attend during any of those times, Assist maintained regular contact and has provided a number of remote and outreach services:

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)

- Staff have been facilitating ZOOM groups and activities to enable its members to join in at home, groups included: social skills, drama, quizzes, drumming workshops, chair yoga, exercise and employment skills sessions.
- Keyworkers have been contacting members and their families each week to offer support and to keep a vital point of contact - linking up with Norfolk County Council Social Services where needed.
- The "Alcove Carephone" system has been employed to allow members to communicate with others more easily, with some shared activity sessions taking place on screen.
- Resources and links have been put on the Assist website to signpost parents and families to activities and additional areas of support.
- Outreach support has been provided to help isolated individuals in the local community.
- Staff teams have produced hundreds of hugely popular videos for members to access on Facebook and YouTube, based on groups that would normally be running at Assist – Cooking, Daily Living Skills, Craft, Self-Image, Exercise, Yoga etc. - with additional content such as quizzes and photo competitions giving members an opportunity to join in at home.
Activity and resource packs have been delivered to members by Assist staff- packs have included craft activities and ingredients to make shortbread while following our videos on FaceBook/YouTube – over 800 packs have been sent out so far.
- Careful planning has facilitated meeting members on a 1:1 basis once rules permitted to go on socially distancing walks, to help in some cases of low mood and isolation.
- Employment and benefit support has been offered to members and families while their paid employment positions have been furloughed.
- Some members who were isolated and struggling with their wellbeing were enabled to attend the Assist Trust gardens site and do some work while socially distancing from staff.

In these ways, Assist has successfully supported all of its members during difficult times, responding effectively when higher risks were identified in areas such as social isolation, mental health deterioration or family crisis. At the same time, every effort has been made to maintain the progress of all members in terms of developing confidence levels and learning skills to support further independence in the future – even if those plans were having to be postponed for a short while.

As restrictions eased, more individuals were able to return to buildings-based services for some of their normal time at least and face to face activities were able to recommence. Assist Trust Covid 19 Risk Assessments were carefully developed in order to allow this return to buildings-based services at the time, with detailed descriptions of procedures that minimised the risk of catching or spreading the virus. While the intention of all such groups and activities at Assist remains to support individuals towards greater independence, many focussed simply on giving people the time and space to see their friends and to gradually restore confidence levels once again.

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 organisation's two main sites, depending on which

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)

location suits their needs best.

Facilities

The 3 main Assist Trust sites are as follows:

- 20-24 Colegate, Norwich, NR3 1BQ
- Lazar House, 219, Sprowston Road, Norwich, NR3 4HX (which is very close to the outdoor project known as Heath Gardens)



Woodwork group arranged safely outside Lazar House.

The Assist Trust “Heath Gardens” project is a 2.5 acre site of land previously used as allotments. This area has been carefully managed and developed by the members and staff of Assist over many years and is now a beautiful and tranquil setting for groups of all kinds. As well as a recently installed, fully accessible kitchen, the site benefits from various well-equipped facilities including workshops, polytunnels and the group space building known as the field centre.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)



Enjoying being back at the Gardens and getting some fresh air!

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

In 2015, Assist also took on the management and running of the “Meeting Place” café, which is based in the Norman Centre, a community centre in the Mile Cross area of Norwich. This café provides vital employment training opportunities for members wishing to enter the workplace.

Groups and Activities

All groups aim to build confidence, help individuals cope with manageable levels of responsibility and help develop particular skills for the future. Everything at Assist aims to give people the best possible chance of success in the real world.

Before the changes forced by the current Coronavirus outbreak took effect, Assist would use all the information gathered from the outcome plans of each individual - along with ideas raised from the Member’s Committee and all other input gathered from the members both formally and informally - to help design new timetables of groups and activities at the Trust.

Individuals would then be consulted on all aspects of their own planned timetable, to check that they are keen on the groups involved and are happy to take on the challenges involved.

Even though such planning processes have been disrupted for the time being, keyworkers have been busy compiling “Interim Outcome Plans” in consultation with each member, in order to ensure that all immediate needs are being met, while longer term ambitions are not forgotten.

Increasing Confidence Levels and Building on Strengths

Nobody can achieve their ambitions in life without a good level of confidence. Recent events have taken their toll on Assist Trust members as much as they have with all members of society and it will take some time to

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)

help people restore good levels of confidence again. Assist has always seen this area of development as key for people with learning disabilities who wish to make progress in their lives, and that is as true now as it has ever been. All groups will therefore continue to help people manage appropriate amounts of responsibility and ownership and will build on the strengths of each individual accordingly.

Travel Training and Employment

All community based placements and travel training programmes co-ordinated by Assist were suspended when the first national lockdown was announced and it will take some time to re-establish these activities. However, we are hopeful that schemes and plans can be reinstated without too much delay once community access is less restricted and once employers feel comfortable to accommodate individuals once again.

The Employment and Travel Training team have been very busy behind the scenes during periods of lockdown, reviewing all associated paperwork and maintaining positive links with employers in Norwich and across the region. Assist plans to continue encouraging discussions with employers and with Norfolk County Council in the future, to enable many more people to undertake and manage community based placements in the future.

The significant progress achieved through Assist Trust employment and travel training schemes has only been made possible by the continuing generosity of many grant making trusts in the region. The support they have given the Assist "Independence Support Scheme" has allowed this pioneering work to take place and innovations at Assist have subsequently been recognised by the local authority as a successful and sustainable model of work to take forward.

Despite the frustrations caused by current circumstances, Assist remains convinced that this scheme will provide the key to independence for many existing members of the Trust and for many more individuals in the future.

Norman Centre Cafe

The Independence Support Scheme at Assist is based on a model of work that supports individuals in a very gradual way, through internal work placements initially and on to external and community based settings as confidence levels and work skills increase.

The "Meeting Place" café at the Norman Centre has been providing an essential link in that chain for over 5 years, until recent interruptions, and we hope to start up services there as soon as we can.

Until it was forced to close early in 2020, the café was providing excellent real life work experience for members of Assist Trust, who were timetabled to work there on a rotational basis. Again, as soon as circumstances allow, we will be reinstating services and supporting individuals to gain work experience in a café setting once again.

Housing

As with all other promising areas of development, the many plans that Assist has developed in order to support members into more independent living situations in the future have all been put on hold recently. With the help and support of Owen de Lacey, our Housing Officer, Assist has managed to maintain momentum with plans to help members take occupancy of the property purchased by the Trust in late 2019.

At the same time, housing questionnaires were sent out to all members and their families and carers, in order to establish the level of need in areas of independent living. The results of these showed that this was a subject on many people's minds and indeed one that had been brought into sharper focus during the many months of

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)

enforced isolation in periods of lockdown.

Norfolk County Council have also expressed an interest in working more closely with providers like Assist, in order to provide suitable opportunities for adults with learning disabilities in the region. It is their stated ambition to enable individuals to find good quality homes that suit their needs and that support growing levels of independence. This ethos is absolutely in line with the principles of work applied at Assist.

Achievements and performance

a. Key performance indicators

Increased numbers of individuals being referred to Assist Trust

While services at Assist were disrupted by the effects of the pandemic, future plans for many of the members were put on hold and, in some cases, questions arose regarding their usual days of attending at the Trust. Although a reduced service was made available for most people, when circumstances allowed, a few people were still unable to attend and some of those were forced to make other arrangements.

However, as restrictions gradually lifted, it became very clear that almost everyone that had been receiving services from Assist beforehand were keen to resume their usual days. At the same time, an unprecedented number of people were getting in touch to enquire on the behalf of individuals wishing to join Assist and to make use of its services in the future. As a result, most spaces available for possible new attendees were filled even before full services could resume properly.

Despite the many challenges presented while restrictions were in place and as they began to lift – the numbers of those attending Assist remained close to capacity and the charity has once again had to operate a waiting list system for those who couldn't be accommodated straight away.

Ongoing positive support from Norfolk County Council

Throughout the time of the pandemic, communications between NCC and all providers in the region became more regular and more detailed than ever before. These interactions were born of necessity as detailed information needed to be disseminated and retrieved regularly - and often at short notice. While placing some extra pressure on managers at these times, the overall increase in communication and transparency led to greater understanding between all parties and levels of trust increased as a consequence. Everybody was forced to work more closely together, for the good of the individuals and families that needed support.

The flexible and innovative response of providers in the region was recognised and openly acknowledged by NCC officers and managers and a spirit of partnership grew steadily as the pandemic continued. By maintaining core funding to all active and effective providers in the region, the local authority endorsed their commitment to sustain good organisations operating in the sector throughout and beyond periods of emergency.

The repeated assertion was made that Norfolk County Council was recognising the good work of charities like Assist Trust and would continue to try to help such providers sustain their operations into the future.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

b. Review of activities

Outcomes and Member's Achievements

In the year leading up to the Coronavirus outbreak of early 2020, the outcomes being achieved by the members at Assist were consistently exceeding expectations. Confidence levels amongst the whole group were at an all-time high and individuals were making significant progress in areas of employment, travel training and independent living in particular

While many of the more ambitious targets in the lives of Assist Trust members have had to be postponed since, staff at Assist have been struck by the remarkable levels of resilience evident amongst the whole group during this very difficult period.

Nominations from members of staff at Assist for the Member's Achievements page on the website:

"Josh for being positive and supportive in his bubble"

"The seasonal craft group for having a positive attitude and working hard together"

"Claire for showing confidence and helping others in a Zoom"

"The Blue Bubble for great sportsmanship and being supportive of each other"

"Andrew for his confidence in an alcove interview" (referring to the use of an "Alcove Care phone" device)

Fundraising Report

The Assist Trust raises funds every year in order to improve and develop existing facilities and to enhance services provided – particularly in areas of travel training, accessing the community, work experience and supported employment. This income is generally restricted for specific purposes and is treated as supplementary to core budgets.

While the past year has represented a time of real struggle and hardship for many members and their families, the period should also be remembered for the extraordinary generosity it inspired in those willing to support charities like Assist. As well as the ongoing schemes and projects that the charity needed to sustain throughout this difficult time, a number of new initiatives were launched specifically in response to the effects of the pandemic. As a result of this, Assist received over £100,000 of funds in total throughout the year, enabling the Trust to support all of its members throughout in a number of innovative ways.

Covid related funds were used immediately and directly in a number of ways:

- To purchase essential PPE in order to run limited groups and activities safely.
- To purchase Covid related cleaning materials and equipment, such as new fogging machines, that could efficiently spray anti-viral liquid at the end of each working day.
- To build and equip a new working space at the Gardens, in order to accommodate another bubble group.
- To enable the Trust to employ Hygiene Attendants that supported members to and from toilet facilities at each building and site, maintaining very high levels of hygiene and cleanliness at all times.
- To lease a number of new vehicles so that Assist staff could help transport individuals who live in hard-to-reach areas of the County. This particular scheme was vital in helping those individuals and their families feel less isolated and alone during such a challenging time.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

At the same time, the Trust received steady and ongoing support for existing schemes and programmes, even while many of the main activities involved had to be postponed. Assist remains hugely thankful for the large number of Trusts and Foundations that have helped to sustain vital schemes and projects throughout this challenging time:

- The Independence Support Scheme – that supports the work undertaken by the Employment and Travel Training team at Assist, helping people to access their communities and find job opportunities to be proud of.
- The Assist Café at the Norman Centre – that offers crucial work experience opportunities for the many members that are building their skills gradually.
- Group Activity funding – to provide resources and equipment needed to provide high quality activities at Assist, all aimed at helping people build confidence and learn work and life skills

Financial review

a. Going concern

By providing innovative and creative ways to support and engage with the members of Assist who would normally attend building-based services, Assist showed that it could adapt to the challenges posed by the spread of Covid 19. Throughout 2020 and into 2021, the charity responded effectively to the needs of the members and their families in all the various ways described and when times of crisis occurred, measures were taken to alleviate pressures to prevent problems escalating.

These responses and interventions were recognised and acknowledged by the local authority, who maintained basic funding throughout the whole period. There were times when providers were having to wait for cabinet decisions in relation to these emergency funding arrangements, but support was forthcoming on each occasion and organisations like Assist have been able to sustain all functions as a result. Core funding was therefore maintained throughout and additional fundraising efforts were conducted in order to ensure the charity could respond to new challenges while maintaining essential services at the same time.

At the time of writing, restrictions in the UK are gradually being lifted, even as the number of cases remains high. As close to normal services are planned across the region, Norfolk County Council are having to revise plans to support providers out of the crisis phase. Their plan was to revert back to paying for actual services provided once more, ending the averaged monthly payments that had helped sustain organisations for the previous 18 months. However, with some restrictions still affecting the numbers of people able to attend services, uncertainty remains in regards to the potential shortfall in income that this would represent. A proposed 80% safety net was initially suggested, meaning that the local authority would make up the difference if the income a provider received fell below that level. This arrangement is currently being reviewed in recognition that reduced attendance to services may now be caused by factors outside the providers control – with restrictions continuing in County Council provided transport for example – and in the knowledge that organisations might struggle if the situation became prolonged.

Despite the continuing uncertainties in such areas, the Assist Trust remains in a stable and strong financial position. Many years of prudent and careful financial management has meant that reserves are strong, while ongoing budgets remain manageable and flexible enough to respond to short and medium-term challenges.

In the longer term, the charity will benefit from a strengthened and more positive relationship with the local authority. Communication between all parties has become more open, more trusting and more productive in recent months, as Assist and other good providers in the region have proved their worth during a challenging period. The reputation of Assist as a progressive and responsive provider had been growing in recent years and the experience of the past year has demonstrated the value of such organisations more publicly than ever.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

For these reasons, the Trustees at Assist believe that Norfolk County Council will continue to support the charity through the challenges still to come and will stand by the organisation as it resumes full operations in the months ahead. The Assist Trust is regarded as an exemplar in the region in terms of innovative, progressive and affordable services for adults with learning disabilities and that reputation has only been enhanced over this period. The Trustees are confident that Assist can be considered as a going concern for all the reasons detailed above.

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. Current uncertainties in funding and future plans 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 (2020: £343,721) which approximates to the equivalent of 4.3 (2020: 4.3) months' operating expenditure.

c. Principal risks and uncertainties

The main risk posed to the effective running of the Assist Trust remains the effects caused by the Coronavirus pandemic. Uncertainty continues in regards to the ways that providers like Assist can function safely in the months ahead and it may be that organisations across the country will have to continue adapting accordingly long into the future.

Despite the uncertainties that remain, the Trustees are confident that Assist has demonstrated its value over this period and that this has been acknowledged clearly at County level. While new challenges will undoubtedly continue to emerge, the charity has shown it can be flexible and can adapt effectively, meaning that financial risks can be mitigated at each stage.

The Trustees at Assist will continue to monitor all factors involved in establishing full, safe services for the members attending and will review all strategic ambitions on a very regular basis in relation to these shifting plans and arrangements.

The board have now established a new meeting pattern to help keep up to date with a rapidly changing environment, alternating operational and strategic meetings through 10 months of the calendar year. On top of this, the Risk Management and Safeguarding sub-Committee meets every 6 months and reports to the board on all related matters, with an ongoing review of the "Risk Register". This document maintains a constant analysis of all financial, operational, governance, environmental and compliance risks that might affect the charity, while managing all systems and structures designed to mitigate concerns in any of these areas.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

d. Financial risk management objectives and policies

The Trustees are confident that the combination of careful management, effective systems and continued development and innovation for the sake of the members, will help secure Assist's future as a pioneering provider of services for people with learning disabilities in the Norwich and Norfolk area.

The statement of financial activities show an increase in funds of £148,657 (2020: £59,872) with total incoming resources amounting to £1,096,396 (2020: £1,015,915) and total resources expended totalling £947,739 (2020: £956,043).

The charities balance sheet shows total funds of £946,646 (2020: £797,989) of which £72,088 were restricted at 31st March 2021 (2020: £21,956).

e. Principal funding

Core funding for all operations at the Assist Trust has always been provided via Norfolk County Council Social Services, usually in the form of individual contracts held for each individual member attending.

Over the period of the Coronavirus pandemic, this arrangement changed to single monthly payments, based on an average figure across the previous 3 funding periods. This equated to a slightly lower than budgeted income figure, but was adequate to cover all essential functions and successfully sustain the charity through the whole period.

As explained, this arrangement is currently under review and it is likely that another interim measure will be put in place in order to support services through the next stage towards full service delivery.

Further service delivery discussions will resume at some point, but the long awaited new "pathway" framework is likely to be delayed until late in 2021. This is a development that has been eagerly anticipated by Assist as it represents a very clear alignment to the principles that the charity stands for. Much of the good practice developed at Assist over recent years is reflected in the proposed service agreements of this framework and the charity will be able to continue its pioneering work with renewed confidence as and when these new structures are adopted.

Structure, governance and management

a. Constitution

The company 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 31st May 1996 (amended 14th February 2000) and registered as a charity on 27th 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.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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 six 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 social work, 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 6 (2020: 8). 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.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

f. Risk management

In light of current uncertainties caused by the Coronavirus pandemic, all relevant risk assessments and risk register components are reviewed on a monthly basis, with additional measures brought in whenever necessary with the aim of maintaining business continuity and providing effective support for the members as much as possible.

By responding flexibly and effectively to all the challenges that current restrictions place upon the running of the charity, the Trustees are satisfied that systems and procedures are in place to mitigate exposure to major risks.

Plans for future periods

Strategic planning sessions at Assist have developed ambitious plans for all those attending the service, upholding the following key strategic aims:

1. To continuously improve services to members currently attending the service.
2. To develop services that respond to the needs expressed by the members attending Assist.
3. To help those who could manage with less formal support to move through the organisation and into a more independent life.
4. 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
5. To retain a competitive edge.

While every element of the service has been affected by current uncertainties, Assist has remained committed to these principles and has adapted creatively to the challenges of the situation. Even while lockdown measures were at their most restrictive, Assist was able to consult with all the members and their families, in order to review the service priorities amongst the group.

Immediate priorities are therefore to re-establish all normal services as swiftly as possible and to help the members regain good levels of confidence once again. By gradually re-engaging with community based activities and by refreshing ambitions in all key areas, Assist can then confidently push ahead with plans in all the following areas:

- Supported employment opportunities for all Assist members at a level that suits each individual.
- Travel training for those who are keen to access their own communities once again.
- Housing and independent living opportunities for those keen to move on

Fundraising to develop and improve services

Independence Support Scheme and the Assist Trust Cafe

Much of the innovative and pioneering work undertaken at Assist in areas of employment and travel training has only been made possible by the generosity of Trusts and Foundations who have recognised the importance of this scheme.

With their help and over the course of a number of years, a model of gradual and manageable steps into

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods (continued)

employment has been developed at Assist. It is only with these funds that it has been possible to establish a resident team who can dedicate time to these objectives. This team have been honing the scheme over all this time and have come up with innovative and flexible arrangements that can be applied to individuals with a whole range of skills and abilities.

We are determined to continue with this vital work and enable many more individuals to access their communities and, where appropriate, secure placements that suit them and that they can manage.

Housing and Independent Living

Throughout the whole period of the pandemic, Assist was busy establishing a new housing scheme to enable members to live more independently in the future. This new venture will complement the housing provision already available through Assist, which consists of 4 self-contained flats and 2 other shared houses at this time. While the new scheme will only accommodate a small number of people keen to move into more independent circumstances, it is hoped that the success of this arrangement will spark a new era of housing initiatives and opportunities for Assist Trust members.

The progressive and enabling nature of all Assist Trust support closely aligns with Norfolk County Council ambitions in all areas of supported living, so hopes are high that we can continue to work together with these common aims.

Improving all Assist Trust services

While sustainable plans are being negotiated with the local authority, Assist will continue to raise funds to develop and improve existing services. These extra funds have proved vital in recent months in particular and will continue to be crucial when updating IT equipment, purchasing new resources for sports, cooking and gardening groups in particular and when developing new ideas that the members are keen to access.

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.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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 . 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: 22 September 2021

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 2021 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 2021 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.



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: 8 November 2021

ASSIST TRUST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	3	159,105	14,329	173,434	87,093
Charitable activities	4	-	922,590	922,590	927,229
Investments	5	-	372	372	1,593
		<u>159,105</u>	<u>937,291</u>	<u>1,096,396</u>	<u>1,015,915</u>
Total income					
Expenditure on:					
Charitable activities		108,973	838,766	947,739	956,043
		<u>108,973</u>	<u>838,766</u>	<u>947,739</u>	<u>956,043</u>
Total expenditure					
		<u>50,132</u>	<u>98,525</u>	<u>148,657</u>	<u>59,872</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		21,956	776,033	797,989	738,117
Net movement in funds		50,132	98,525	148,657	59,872
		<u>72,088</u>	<u>874,558</u>	<u>946,646</u>	<u>797,989</u>
Total funds carried forward					

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

The notes on pages 27 to 44 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	309,509	326,608
		<u>309,509</u>	<u>326,608</u>
Current assets			
Debtors	11	87,621	83,286
Cash at bank and in hand		678,132	496,918
		<u>765,753</u>	<u>580,204</u>
Creditors: amounts falling due within one year	12	(36,920)	(11,291)
		<u>728,833</u>	<u>568,913</u>
Net current assets		<u>728,833</u>	<u>568,913</u>
Total assets less current liabilities		<u>1,038,342</u>	<u>895,521</u>
Creditors: amounts falling due after more than one year	13	(91,696)	(97,532)
		<u>946,646</u>	<u>797,989</u>
Net assets excluding pension asset		<u>946,646</u>	<u>797,989</u>
Total net assets		<u><u>946,646</u></u>	<u><u>797,989</u></u>
Charity funds			
Restricted funds	14	72,088	21,956
Unrestricted funds	14	874,558	776,033
		<u>946,646</u>	<u>797,989</u>
Total funds		<u><u>946,646</u></u>	<u><u>797,989</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: 22 September 2021

The notes on pages 27 to 44 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	203,387	53,395
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	372	1,593
Purchase of tangible fixed assets	(16,118)	(286,268)
	<hr/>	<hr/>
Net cash used in investing activities	(15,746)	(284,675)
	<hr/>	<hr/>
Cash flows from financing activities		
Cash inflows from new borrowing	-	100,000
Repayments of borrowing	(2,657)	(309)
Interest paid	(3,770)	(416)
	<hr/>	<hr/>
Net cash (used in)/provided by financing activities	(6,427)	99,275
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	181,214	(132,005)
Cash and cash equivalents at the beginning of the year	496,918	628,923
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	678,132	496,918
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 27 to 44 form part of these financial statements

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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

While the Covid-19 pandemic continues to affect the running of the charity, funding has stabilised as the numbers of individuals attending gradually returns to previous levels. At the same time, support from the local authority remains strong and consistent. Discussions have continued regarding helping more individuals become more independent in their lives and managers at Norfolk County Council have made a clear commitment to the work of the charity, with these aims in mind.

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 Trustee's 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 2021

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.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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 the 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 company 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 2021

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 Bank.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives 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 bank balances with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

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 2021

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 2021**

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	3,329	3,329
Grants	159,105	11,000	170,105
	159,105	14,329	173,434
	159,105	14,329	173,434
	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	-	2,478	2,478
Grants	84,615	-	84,615
	84,615	2,478	87,093
	84,615	2,478	87,093

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Activities in furtherance of the charity's objects	922,590	922,590
	922,590	922,590
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Activities in furtherance of the charity's objects	927,229	927,229
	927,229	927,229

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income	372	372
	<u>372</u>	<u>372</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income	1,593	1,593
	<u>1,593</u>	<u>1,593</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Activities in furtherance of the charity's objects	794,901	152,838	947,739
	<u>794,901</u>	<u>152,838</u>	<u>947,739</u>
	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Activities in furtherance of the charity's objects	803,680	152,363	956,043
	<u>803,680</u>	<u>152,363</u>	<u>956,043</u>

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	574,081	594,438
Depreciation	33,217	19,219
Establishment	187,603	190,023
	794,901	803,680

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	69,375	70,527
Establishment	83,463	81,836
	152,838	152,363

7. Auditors' remuneration

	2021 £	<i>2020 £</i>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	5,450	5,300

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Staff costs

	2021	<i>2020</i>
	£	£
Wages and salaries	584,295	<i>604,983</i>
Social security costs	44,887	<i>43,723</i>
Contribution to defined contribution pension schemes	14,274	<i>16,259</i>
	643,456	<i>664,965</i>

During the year redundancy and non-contractual severance payments of £12,270 were made to 2 employees. These are recognised on the basis set out in accounting policy 2.5 and are included within the figures above.

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

	2021	<i>2020</i>
	No.	No.
Direct charitable	27	<i>29</i>
Administrative	3	<i>3</i>
	30	<i>32</i>

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

In 2021 5 (2020: 5) members of key management personnel received £189,286 for the year ended 31 March 2021 (2020: £189,337), including employers national insurance contributions.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2020	246,987	194,835	-	45,041	486,863
Additions	-	-	6,800	9,318	16,118
At 31 March 2021	<u>246,987</u>	<u>194,835</u>	<u>6,800</u>	<u>54,359</u>	<u>502,981</u>
Depreciation					
At 1 April 2020	-	139,070	-	21,185	160,255
Charge for the year	4,940	14,989	1,360	11,928	33,217
At 31 March 2021	<u>4,940</u>	<u>154,059</u>	<u>1,360</u>	<u>33,113</u>	<u>193,472</u>
Net book value					
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>
At 31 March 2020	<u><u>246,987</u></u>	<u><u>55,765</u></u>	<u><u>-</u></u>	<u><u>23,856</u></u>	<u><u>326,608</u></u>

Freehold property with a net book value of £242,047 is pledged as security for bank loans as further detailed in notes 12 and 13.

11. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	77,005	5,359
Prepayments and accrued income	10,616	77,927
	<u><u>87,621</u></u>	<u><u>83,286</u></u>

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Creditors: Amounts falling due within one year

	2021	<i>2020</i>
	£	£
Bank loans	5,338	<i>2,159</i>
Trade creditors	10,110	<i>3,200</i>
Other creditors	677	<i>322</i>
Accruals and deferred income	20,795	<i>5,610</i>
	36,920	<i>11,291</i>

The bank loan is repayable by instalments 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 2021**

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

	2021 £	2020 £
Bank loans	91,696	97,532

Included within the above are amounts falling due as follows:

	2021 £	2020 £
Between one and two years		
Bank loans	5,544	5,079

Between two and five years		
Bank loans	13,023	16,511

Over five years		
Bank loans	73,129	75,942

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

	2021 £	2020 £
Payable or repayable by instalments	73,129	75,942
	73,129	75,942

The bank loan is repayable by instalments 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 2021**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
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
Covid 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>

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Statement of funds (continued)

Funds transfers

The transfer from general to designated funds in the year is in line with the main aims of the designation as outlined below.

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

The Covid coronavirus fund represents donations to help the Charity during the coronavirus pandemic.

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.

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds					
Designated funds	253,000	-	-	(147,296)	105,704
General funds	407,301	931,300	(868,172)	199,900	670,329
	<u>660,301</u>	<u>931,300</u>	<u>(868,172)</u>	<u>52,604</u>	<u>776,033</u>
Restricted funds					
Allotment and Other Outdoor Equipment	639	-	-	(639)	-
Cafe Assistant	5,776	6,000	(10,653)	-	1,123
Independence Support Scheme	11,780	41,300	(44,423)	-	8,657
Heath Gardens	36,384	-	-	(36,384)	-
Marquee & PA Equipment	1,136	-	-	(1,136)	-
Group Activities	8,597	2,870	(10,271)	-	1,196
Housing Officer	8,559	24,945	(22,524)	-	10,980
Colegate Kitchen Renovation	4,945	9,500	-	(14,445)	-
	<u>77,816</u>	<u>84,615</u>	<u>(87,871)</u>	<u>(52,604)</u>	<u>21,956</u>
Total of funds	<u><u>738,117</u></u>	<u><u>84,615</u></u>	<u><u>(956,043)</u></u>	<u><u>-</u></u>	<u><u>797,989</u></u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
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	<u>72,088</u>	<u>874,558</u>	<u>946,646</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	326,608	326,608
Current assets	21,956	558,248	580,204
Creditors due within one year	-	(11,291)	(11,291)
Creditors due in more than one year	-	(97,532)	(97,532)
Total	<u>21,956</u>	<u>776,033</u>	<u>797,989</u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	148,657	59,872
Adjustments for:		
Depreciation charges	33,217	19,219
Increase in debtors	(4,335)	(4,491)
(Decrease)/increase in creditors	22,450	(20,028)
Interest paid	3,770	416
Interest received	(372)	(1,593)
Net cash provided by operating activities	203,387	53,395

17. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	678,132	496,918
Total cash and cash equivalents	678,132	496,918

18. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	496,918	181,214	678,132
Debt due within 1 year	(2,159)	(3,179)	(5,338)
Debt due after 1 year	(97,532)	5,836	(91,696)
	397,227	183,871	581,098

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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 £14,274 (2020 - £16,259). There were amounts payable to the fund at the balance sheet date is £12 (2020 - £Nil).

20. Operating lease commitments

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	<i>2020</i>
	£	<i>£</i>
Not later than 1 year	88,771	<i>66,290</i>
Later than 1 year and not later than 5 years	201,490	<i>193,272</i>
Later than 5 years	-	<i>21,870</i>
	<u>290,261</u>	<i><u>281,432</u></i>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2021	<i>2020</i>
	£	<i>£</i>
Operating lease rentals	-	<i>70,450</i>
	<u>-</u>	<i><u>70,450</u></i>

21. Related party transactions

During the year the Charity received rental income totalling £4,680 (2020: £6,240) from one of the trustees. No amounts were due to or from the trustee as at 31 March 2021 (2020: £Nil). All transactions with related party's were entered into at an open market rate.