

ASSIST SHEFFIELD
REGISTERED CHARITY NUMBER 1154862

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS
SHEFFIELD

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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FOR THE YEAR ENDED 31ST MARCH 2023
LEGAL AND ADMINISTRATIVE INFORMATION

Name and principal address	ASSIST Sheffield c/o Victoria Hall Methodist Church Norfolk Street Sheffield S1 2JB
Other names the charity is known by	ASSIST
Charity number	1154862
Trustees	Paul Harvey Peter Wood Elizabeth Clough Kevin Quinton Godfrey Chikaviro - appointed 26.7.22 Joy Uwamurera - appointed 26.7.22 Wendy Yap - appointed 26.7.22 Juliann Hall - resigned 31.8.22 Samuel Burgum - resigned 31.12.22
Leadership team	Anna Rudd - Client Support Manager. Interim director from October 2022. Graham Millar - Executive Director to October 2022 Isabelle Fathimani - Client Support Manager Jochen Kortlander - Accommodation Manager Phil Moore - Operations Manager Clive Last - Volunteer Member Lyndsey McLellan - Fundraising Manager from October 2022.
Bankers	The Co-operative Bank PO Box 250, Skelmersdale, WN8 6WT Charity Bank 194 High Street, Tonbridge, Kent, TN9 1BE Virgin Money 66 Fargate, Sheffield, S1 2HE United Trust Bank One Ropemaker Street, London, EC2Y 9AW
Accountants and independent examiners	Tingle Ashmore Ltd Chartered Accountants Enterprise House, Broadfield Court, Sheffield, S8 0XF

ASSIST SHEFFIELD
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TRUSTEES' ANNUAL REPORT

The trustees of the charity submit their annual report and the financial statements for the year ended 31st March 2023.

1. Structure, Governance and Management

The entity is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission in December 2013, charity number 1154862.

2. Charitable Aims and objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in the City of Sheffield and its environs for:

- The relief of people seeking asylum who are in conditions of need, hardship or distress.
- The advancement of the education of the public, and organisations (statutory or voluntary) to assist the inclusion of people seeking asylum into the wider community.

3. Vision and Mission Statement

Our overall **vision** is for all people seeking sanctuary in Sheffield to live life with dignity and hope for the future.

Our **mission** is to enable people seeking sanctuary in the UK who are being denied access to public funds, to sustain resilience against the effects of destitution and to make informed decisions about their future. We challenge the policy of destitution.

4. Our Core Values

Respect: We respect and value the intrinsic dignity and worth of individuals and celebrate diversity. We are committed to equality and creating a culture of inclusion and belonging.

Empowerment: We recognise that our clients are powerful individuals who have the agency and right to personal autonomy. ASSIST will work in ways that empower clients, centering them in our work. We will work to support clients to build resilience, take ownership of their lives and thrive.

Social Justice: Our work and campaigns are based on a deeply held belief in challenging social injustice and participating in a wider movement to bring about social change.

Partnership: We seek diverse perspectives and strive to include the breadth of ideas, experience and skills of all staff and volunteers. Where appropriate, we will collaborate and form strategic partnerships with other voluntary and statutory agencies.

Empathy: At ASSIST, we recognise the humanity in every person we interact with and treat people with compassion and kindness.

Competency: Informed by continuous learning, we aim for excellence and integrity in all our activities. We are courteous, ethical and non-judgemental and operate in line with agreed policies.

Transparency: We are dedicated to and encourage transparency, honesty, commitment and discipline in every aspect of our work.

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5. ASSIST's Strategic Objectives

In 2022/23 we engaged in a collaborative review of our current strategy; drawing on the contributions of 38 members of the ASSIST Community across our clients, volunteers, staff and trustees. We have set 5 priority objectives for 2023-2024

● **Include**

We want to make sure that clients influence the way ASSIST works and that our ways of working become even more reflective of different groups in society.

● **Stabilise**

We want to make sure we can increase the quality and length of stay in the housing we offer.

● **Empower**

We want to provide support to clients that is; clear, fair and led by our client's voices.

● **Sustain**

We want to make sure we can carry on providing our core services; housing, casework support and financial support to our clients. We want to make sure that staff and volunteers have what they need to do this, now and in the future.

● **Partnership**

We want to work better and more closely with our partner organisations.

6. ASSIST's Main Activities

The main activities undertaken for the public benefit during the year were the alleviation of destitution for people seeking asylum and the education of the public about asylum and destitution.

In overseeing this work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main activities of the charity are focused on the support of people seeking asylum who have been made destitute by;

- Providing material support through client welfare sessions
- Provision of initial and longer-term accommodation
- Casework and new client appointments
- Accompanying service, through which clients are accompanied to important appointments

ASSIST Sheffield has a policy of supporting up to 100 clients at any one time for a period of up to 3 years, with longer-term accommodation in a house provided for 12 months.

The Community and Fundraising team seeks to increase awareness of the issues facing people seeking asylum through publicity (e.g. local media, social media, newsletters) and by speaking at events. ASSIST will also participate in campaigns with other similar organisations in this sector.

The Charity produces an Annual Report each year, detailing the activities undertaken in the current year to show the public benefit and the achievement of their aims and objectives.

A copy of this report is available from the Charity at the address shown above.

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7. Summary of the main achievements during the year

This year, ASSIST's focus has been on ensuring the sustainability of the organisation while rebuilding and stabilising our service delivery in order to meet the needs of our client group following the end of Covid restrictions.

Following the departure of our Executive Director in August 2022, the board of Trustees commissioned a review of ASSIST's leadership and staffing structure to ensure that it was adequately meeting the needs of the organisation and its clients. As a result, responsibility for the operations of the charity were handed on an interim basis to the Leadership Team of senior staff and an external HR consultant was commissioned to consult and advise the organisation.

To preserve the stability and sustainability of the charity, the interim Leadership Team prioritised; the maintenance of ASSIST's core service delivery and operations; the centering of fundraising for ASSIST's work and financial reporting; and worked to ensure the continued effective governance, management and leadership of the charity.

To this end, and in line with our future plans identified in 2021/22, the charity has;

- Conducted a review of our charitable objectives by consulting stakeholders across the organisation;
- Worked to secure funding which will ensure the continued service delivery and core staff roles of the charity; including securing a new five-year grant from the National Lottery Community Foundation to fund our client support services. We also secured project funding via the Night Shelter Transition Fund to undertake a feasibility study looking into the provision of single-room initial accommodation in a hostel setting;
- Produced a three-year budget projection to aid our financial planning and ensure the continuity of our service provision;
- Begun work to ensure our monitoring and evaluation practices effectively capture the data required to ensure effective decision making, demonstrate our effectiveness to funders, and ensure our services are meeting the needs of those we support; including working with external consultants working on a pro bono basis from world-class business technology consultancy BJSS;
- Undertook an external HR review of our staffing and organisation structure and practices;
- Provisionally recruited nine new trustees to the board, including people with lived experience of forced migration and the asylum system and current ASSIST service users, to ensure the continued effective governance of the organisation and make sure that the voice of those we support are represented at every level of decision making within ASSIST.

Our support Services

In 2022/23 ASSIST continued to operate its services in a person-centred, trauma-informed way and further embed its three-stage support model which has been developed in consultation with our clients.

- 1) **Stabilising** - by providing short-term initial accommodation and financial payments, people experience safety and reduced risks around homelessness and poverty;
- 2) **Planning for the future** - through legal referrals, advice, signposting and long-term accommodation, people build resilience and confidence and see improvements in health and wellbeing;
- 3) **Moving On** - through providing support to re-engage with the asylum system and build social networks, people develop their knowledge, understanding and skills and thrive in the local community.

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From 2022/23 ASSIST also took the step of utilising paid caseworkers for the first time. This was as a direct result of feedback via the 2021 Client Voices report and has allowed us to provide consistent and high-quality casework, including allowing us to introduce a higher-tier support service with regular one-to-one contact with a named caseworker and partnerships with specialist mental health services, as well as holding weekly safeguarding meetings regarding clients at significant risk.

The services ASSIST provides include:

Client Welfare Sessions, running 2 days a month, with a one-stop-shop remit, providing face-to-face urgent casework, toiletries, essential provisions and financial and transport support.

ASSIST attends the Wednesday multi-agency drop-in at Victoria Hall where it provides a weekly Help Desk for supporting and assessing new people referred to our service, as well as offering follow up "Welcome to ASSIST" appointments to everyone accepted for our support. Local signposting is also provided to existing clients, as well as the opportunity to collect missed welfare payments.

Our accompanying team supports clients in accessing local services. Our team of 19 volunteers provide accompaniment to doctors, dentists, health centres and solicitors, as well as supporting clients' reporting requirements at Vulcan House. We have continued, where necessary, to support clients who have been detained under the hostile environment which involves ensuring people have access to legal support, phone credit, wellbeing check-up phone calls, as well as information about their rights and the support which is available to them.

A team of interpreters supports our casework services. In addition, we work with interpreting services such as Clear Voice and Talking Heads to ensure that all of our clients are able to access the same quality support and advice free from any language barriers.

Our signposting and access volunteer team researches and facilitates access to the opportunities and services in our local community open to the people we support. We have an established referral relationship with sports and gym facilities at the University of Sheffield, and seek to develop new referral pathways wherever there are community projects or groups that can benefit our clients. In line with our allocated caseworker model implementation and practice, we are focusing on further integrating signposting into our casework team.

Since 2021, our Client Consultation Group of between 4-8 people has met monthly to provide us with insights and feedback on all parts of ASSIST's services and organisational development which are fed into all levels of governance within the organisation; from the trustee board to the leadership and staff team meetings. The group take an active role in the organisation and have presented at our 2022 AGM, sat on staff recruitment panels and two members have so far gone on to join the trustee board.

Accommodation

ASSIST remains the largest provider of accommodation for people who have been refused asylum in South Yorkshire. Our accommodation offer provides the stability that is required in order to allow people to begin to address the underlying causes of their destitution.

We have continued work to expand and develop our provision to allow more people to access longer periods in our accommodation and can now offer 42 bedspaces in nine ASSIST houses and three properties run by our partner organisation Open Hands with financial support from ASSIST. 73 people lived in ASSIST housing during the year, and a further 14 in the Open Hands properties.

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Our partnership with South Yorkshire Housing Association (SYHA) has allowed us to provide short-term initial accommodation to people who have newly been made destitute in a multiple-occupancy 'Welcome House'. These properties are provided on a short term lease agreement and funding was secured for a feasibility study to explore the development of this work on a longer term basis.

Alongside our housing provision we provide short term hosted accommodation through volunteer host households who offer person-centered support for women clients in the early stages of ASSIST support and other clients for whom such an arrangement are more beneficial. We continue to work with national hosting networks. 11 individuals benefited from being placed in hosted accommodation during the year.

We have expanded our property portfolio by five further properties that house refugee families referred to us through Sheffield City Council's resettlement scheme. The resulting rental income is used to cross-subsidise our accommodation for ASSIST clients.

8. Future plans

In order to deliver on our strategic objectives for 2023/24 we will:

Include

To achieve this goal we will:

- Review our HR and tendering policies and procedures to ensure that they promote client inclusion, increasing diversity and anti-oppressive practice.
- Apply for specific funding to develop client participation and broader equity, inclusion and diversity throughout ASSIST, including client consultation and specialist training for staff, trustees and volunteers.
- Design and deliver a bi-annual consultation process with all ASSIST clients to evaluate our services and identify client priorities.
- Maintain and develop the role of the Client Consultation Group, and ensure that their participation is included in an organisation-wide protocol for developing new services and areas of work.
- Set targets for recruitment of people with lived experience of the asylum process and from other marginalised groups to the staff and volunteer teams. These targets, and specific plans to achieve them, will be included in the performance reviews for staff members with relevant responsibilities.

Stabilise

To achieve this goal we will:

- Maintain all ASSIST accommodation to specified standards, including for energy efficiency, facilities and comfort, with a trauma-informed focus on providing safety, dignity and emotional security in homely environments;
- Ensure that all ASSIST homes are managed and supported to a high and consistent standard, including clear and transparent policies on duration of stay, expectations of clients while in our houses, and procedures for resolving conflicts or problems;
- Secure and maintain 5 houses for people with refugee status, directing surplus income towards housing for ASSIST clients;
- Further develop our 'welcome accommodation' to provide supervised and safe accommodation to clients in the first stage of our support.
- Support volunteer host households to provide additional accommodation spaces for our clients, particularly women.

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Empower

To achieve this goal we will:

- Recruit, train and support sufficient staff and volunteers to deliver a trauma-informed and holistic support service.
- We will ensure that IT, training and other resources are developed to support and monitor client progression through ASSIST's support offer.
- Ensure that ASSIST clients are fully informed about ASSIST's services, personnel, strategy and values and their own stage within our support model, including through accessible signage and information resources.
- Develop and deliver a programme of rights workshops for clients.
- Explore ways to secure legal triage and assessment for all new clients within the first 3 - 6 months of joining ASSIST.

Sustain

To achieve this goal we will:

- Develop a new fundraising strategy, including priorities for development and expansion of services, as well as maintaining existing capacity.
- Review our existing monitoring and evaluation processes, and develop a new M&E framework to provide the information that is most effective for service evaluation, improvement and reporting to stakeholders.
- Ensure that all staff and volunteers have effective supervision, training and support for their roles, and clarity about roles, accountability and decision-making processes.
- Wellbeing is key - we will pay particular attention to the impact of vicarious trauma on people working directly with clients, and implement processes to reduce the risk of harm to staff and volunteers in these roles.
- Develop an internal & external communications strategy, ensuring that all stakeholders are informed about ASSIST's work and invited and enabled to contribute in the most useful ways. Public communications will centre the experience and expertise of ASSIST clients, and represent the diversity of our community.
- Co-develop a strategic plan for 2024-2029 in collaboration with clients, volunteers, staff, trustees and partner organisations.

Partnership

To achieve this goal we will:

- Create referral pathways with smaller migrant rights organisations in the region that have expertise in providing specialist support to our clients.
- Review the aims of scope of ASSIST's campaigning work, as part of the strategy development for 2024-2029. We will apply for funding to meet the campaigns and communications goals identified by this process.
- Maintain and develop our engagement with existing partners and networks, including collaborating where possible on fundraising, improving standards and building resilience across the migrant rights sector.
- Continuously share and learn emerging best practices with local and national partner organisations.

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9. Reserves Policy

ASSIST has a reserves policy of retaining sufficient unrestricted funds to ensure the charity has adequate financial resources to meet its unfunded financial obligations for at least 5 months (plus potential redundancy costs) if no further income is received. The trustees have reviewed the policy and reflected that 5 months would be adequate time for the charity to adjust its charitable activity and expenditure, should this be necessary due to a decrease in income (e.g. series of negative grant decisions). The current designated reserves figure is £196,400 (see note 13).

The free reserves as at 31st March 2023 were £74,687 (see note 13).

In addition to the free reserves there was £1,368 held in restricted funds (see note 13).

10. Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Annual Report was approved by the trustees on 27th July 2023 and signed on their behalf by

.....
Kevin Quinton

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FOR THE YEAR ENDED 31ST MARCH 2023
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSIST SHEFFIELD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2023 which are set out on pages 10 to 21

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated: 19th September 2023

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FOR THE YEAR ENDED 31ST MARCH 2023
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	325,504	-	325,504	166,387
Charitable activities					
Grants	3	100,000	141,237	241,237	227,098
Other trading activities:					
Rental income		12,817	-	12,817	-
Fundraising activities		256	-	256	6,735
Investment income					
Bank interest receivable		1,696	-	1,696	693
Total income		<u>440,273</u>	<u>141,237</u>	<u>581,510</u>	<u>400,913</u>
Expenditure on:					
Raising funds		3,785	-	3,785	3,648
Charitable activities	4	298,817	207,131	505,948	442,862
Total expenditure		<u>302,602</u>	<u>207,131</u>	<u>509,733</u>	<u>446,510</u>
Net income/(expenditure) for the year		137,671	(65,894)	71,777	(45,597)
Reconciliation of funds:					
Total funds brought forward		494,335	67,262	561,597	607,194
Total funds carried forward		<u>£632,006</u>	<u>£1,368</u>	<u>£633,374</u>	<u>£561,597</u>

ANALYSIS OF NET MOVEMENT IN FUNDS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Net income/(expenditure) for the year	137,671	(65,894)	71,777	(45,597)
Property donation	(132,000)	-	(132,000)	-
Net movement in funds available for future activities	<u>£5,671</u>	<u>£(65,894)</u>	<u>£(60,223)</u>	<u>£(45,597)</u>

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BALANCE SHEET

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	9	<u>360,919</u>	<u>228,003</u>
Current assets			
Debtors	10	32,006	16,427
Cash at bank and on hand		<u>268,095</u>	<u>330,293</u>
		300,101	346,720
Creditors - amounts falling due within one year	11	<u>27,646</u>	<u>13,126</u>
Net current assets		<u>272,455</u>	<u>333,594</u>
Net assets		<u>£633,374</u>	<u>£561,597</u>
Charity funds			
General funds	13	74,687	78,832
Designated funds	13	<u>557,319</u>	<u>415,503</u>
Unrestricted funds		632,006	494,335
Restricted funds	13	<u>1,368</u>	<u>67,262</u>
Total funds	12	<u>£633,374</u>	<u>£561,597</u>

These financial statements were approved and authorised for issue by the Board on 27th July 2023 and signed on their behalf by

.....
Kevin Quinton

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STATEMENT OF CASH FLOWS

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash used in operating activities	<u>(62,978)</u>	<u>(50,737)</u>
Cash flows from investing activities:		
Interest received	1,696	693
Purchase of property	<u>(916)</u>	<u>-</u>
Net cash provided by investing activities	<u>780</u>	<u>693</u>
Change in cash and cash equivalents in the year	(62,198)	(50,044)
Cash and cash equivalents at the beginning of the year	<u>330,293</u>	<u>380,337</u>
Cash and cash equivalents at the end of the year	<u>£268,095</u>	<u>£330,293</u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u>£268,095</u>	<u>£330,293</u>
Reconciliation of net income to net cash flow from operating activities:		
Net income/(expenditure) for the year	71,777	(45,597)
Adjustments for:		
Interest receivable	(1,696)	(693)
Increase in debtors	(15,579)	(12,668)
Increase in creditors	14,520	8,221
Property donation	<u>(132,000)</u>	<u>-</u>
Net cash used in operating activities	<u>£(62,978)</u>	<u>£(50,737)</u>

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NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

(a) General information and basis of preparation

ASSIST Sheffield is a Charitable Incorporated Organisation registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties. They believe that the charity will continue to operate for 12 months from authorisation of these financial statements. Although not all funding streams are secure this far in advance, the trustees will develop a plan of action to be taken to reduce costs, should the required income not be secured.

(c) Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Donations

Donations are treated as income when received.

Donated assets are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control of the asset.

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1 Accounting policies (continued)

(d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(e) Fixed assets and depreciation

Individual items costing less than £1,000 are not treated as fixed assets.

Freehold properties are held at cost, and depreciated over the expected useful life of the asset. However, changes in market prices may indicate that the residual value of the properties have stayed the same, or increased. In this case, no depreciation charge would be made for the year.

(f) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(g) Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(h) Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(i) Pension costs and other post-retirement benefits

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

(j) Leases

Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

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	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
2 Donations and legacies				
Donations from individuals and groups (including gift aid)	190,944	-	190,944	166,387
Property donation	132,000	-	132,000	-
Legacies	2,560	-	2,560	-
	<u>£325,504</u>	<u>£-</u>	<u>£325,504</u>	<u>£166,387</u>
3 Charitable activities - Grants				
AB Charitable Trust	15,000	-	15,000	15,000
Albert Hunt Trust	-	-	-	2,500
Austin and Hope	-	-	-	1,000
Balcombe Charitable Trust	15,000	-	15,000	20,000
The Barrow Cadbury Trust - COVID-19	-	-	-	200
Big Lottery Fund - Reaching Communities	-	32,233	32,233	57,007
Blue Thread	25,500	-	25,500	7,500
Charles & Elsie Sykes	-	4,000	4,000	-
Emily Weircroft Charitable Trust	500	-	500	500
Evan Cornish	-	-	-	10,000
Forrester Family Trust	40,000	-	40,000	-
Henry Smith Extra	-	-	-	16,250
Henry Smith Trust	-	60,000	60,000	60,000
JG Graves Charitable Trust	-	-	-	(1,115)
Mass Action	-	2,000	2,000	-
NHS S Yorkshire	-	5,000	5,000	-
NSTF-Night Shelter Transformation	-	29,832	29,832	-
Quaker Housing Trust	-	1,172	1,172	-
Sheffield Church Burgesses Trust	-	-	-	3,000
SCC - COVID	-	-	-	16,920
SCC - Tackling Inequalities	-	-	-	12,336
Sheffield Town Trust	3,000	-	3,000	3,000
Souter Charitable Trust	-	-	-	3,000
Swan Mountain	-	4,000	4,000	-
Talbot Trust	-	2,500	2,500	-
Tramlines	-	500	500	-
The James Neill Trust Fund	1,000	-	1,000	-
	<u>£100,000</u>	<u>£141,237</u>	<u>£241,237</u>	<u>£227,098</u>

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	2023	2022
	£	£
4 Expenditure on charitable activities		
Staff costs	241,722	219,931
Accommodation	75,008	62,443
Welfare payments	125,282	104,808
Volunteering	1,186	267
Rent	10,066	7,823
Training	2,040	1,451
Office	6,604	6,128
Insurance	1,723	1,468
Information Technology	10,804	8,178
Payroll	1,390	1,388
Other expenses	3,280	2,550
Consultancy	17,773	4,093
Accountancy and independent examination	1,920	1,560
Interpreting and translation	2,404	2,200
Legal fees	-	15,514
Governance	4,746	2,852
Trustee expenses	-	208
	<u>£505,948</u>	<u>£442,862</u>
5 Welfare payments		
The charity makes weekly payments to asylum seekers and hosts:		
Weekly payments (includes security expenses)	101,409	91,450
Hosts payments	150	105
Emergency payments	7,459	4,500
Bus passes	15,562	8,434
Other travel costs	702	319
	<u>£125,282</u>	<u>£104,808</u>
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	220,111	184,604
Employer's national insurance	10,744	8,973
Employer's pension contributions	10,867	7,354
Termination costs	-	19,000
	<u>£241,722</u>	<u>£219,931</u>

No employees received total employee benefits in excess of £60,000 in either year.

The average number of staff employed was 13 (2022 - 11).

The key management personnel of the charity comprise the Trustees and the Leadership Team.

The total employee benefits of the key management were £141,917 (2022 - £108,728).

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6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The trustees received no remuneration in either year. The reimbursement of trustee expenses was as follows:

	2023	2022	2023	2022
	Number	Number	£	£
Mobile phone	-	1	-	208
	<u>-</u>	<u>1</u>	<u>-</u>	<u>208</u>
	-	1	£-	£208
	<u>-</u>	<u>1</u>	<u>£-</u>	<u>£208</u>

7 Related party transactions

Paul Harvey, a trustee of the charity, is also key management personnel of Voluntary Action Sheffield, from within which VAS Community Accountancy operates. This is not considered to be a conflict of interest due to the reporting lines in place within Voluntary Action Sheffield and the position adopted by Paul on the board of ASSIST Sheffield.

	2023	2022
	£	£
8 Independent examiner's fee and other payments		
Independent examiner's fee	£1,920	£1,560
	<u>£1,920</u>	<u>£1,560</u>

9 Tangible assets - Freehold properties

	£
Cost	
As at 1st April 2022	228,003
Addition	132,916
As at 31st March 2023	<u>360,919</u>
Depreciation	
As at 1st April 2022 and at 31st March 2023	<u>-</u>
Net book value	
As at 31st March 2023	<u>£360,919</u>

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		2023	2022	
		£	£	
10 Debtors				
Trade debtors		2,918	-	
Grants receivable		25,500	12,387	
Prepayments		<u>3,588</u>	<u>4,040</u>	
		<u>£32,006</u>	<u>£16,427</u>	
11 Creditors - amounts falling due within one year				
Trade creditors		15,535	6,598	
Taxation and social security		3,204	-	
Accruals		<u>8,907</u>	<u>6,528</u>	
		<u>£27,646</u>	<u>£13,126</u>	
12 Analysis of net assets between funds				
Total funds are invested as follows				
	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	360,919	-	360,919
Net current assets	<u>74,687</u>	<u>196,400</u>	<u>1,368</u>	<u>272,455</u>
Net assets	<u>£74,687</u>	<u>£557,319</u>	<u>£1,368</u>	<u>£633,374</u>
Prior year comparison:				
Tangible fixed assets	-	228,003	-	228,003
Net current assets	<u>78,832</u>	<u>187,500</u>	<u>67,262</u>	<u>333,594</u>
Net assets	<u>£78,832</u>	<u>£415,503</u>	<u>£67,262</u>	<u>£561,597</u>

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13 Analysis of charity funds

	Balance at 1st April 2022	Movement in resources		Transfers	Balance at 31st March 2023
	£	£	£	£	£
Unrestricted funds:					
General funds	78,832	440,273	(302,602)	(141,816)	74,687
Designated funds:					
Redundancy and closure costs	187,500	-	-	8,900	196,400
Properties fund	228,003	-	-	132,916	360,919
	<u>494,335</u>	<u>440,273</u>	<u>(302,602)</u>	<u>-</u>	<u>632,006</u>
Restricted funds:					
Big Lottery Fund - Reaching Comr	-	32,233	(32,233)	-	-
Charles & Elsie Sykes	-	4,000	(4,000)	-	-
Crisis UK	17,014	-	(17,014)	-	-
Evan Cornish	10,000	-	(10,000)	-	-
Henry Smith Trust	4,000	60,000	(64,000)	-	-
Mass Action	-	2,000	(2,000)	-	-
NHS S Yorkshire	-	5,000	(5,000)	-	-
NSTF-Night Shelter Transformatio	-	29,832	(29,832)	-	-
Quaker Housing Trust	-	1,172	(1,172)	-	-
SCC - COVID	16,920	-	(16,920)	-	-
SCC - Tackling Inequalities	12,336	-	(12,336)	-	-
Sheffield Church Burgesses Trust	3,000	-	(3,000)	-	-
Souter Charitable Trust	3,000	-	(3,000)	-	-
Swan Mountain	-	4,000	(2,632)	-	1,368
Talbot Trust	-	2,500	(2,500)	-	-
Tramlines	-	500	(500)	-	-
Others	992	-	(992)	-	-
	<u>67,262</u>	<u>141,237</u>	<u>(207,131)</u>	<u>-</u>	<u>1,368</u>
Total funds	<u>£561,597</u>	<u>£581,510</u>	<u>£(509,733)</u>	<u>£-</u>	<u>£633,374</u>

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13 Analysis of charity funds (continued)

Prior year comparison:

	Balance at 1st April 2021	Movement in resources		Balance at 31st March 2022
	£	Incoming	Outgoing	£
Unrestricted funds:				
General funds	5,570	219,815	(146,553)	78,832
Designated funds:				
Redundancy and closure costs	187,500	-	-	187,500
Properties fund	228,003	-	-	228,003
	<u>421,073</u>	<u>219,815</u>	<u>(146,553)</u>	<u>494,335</u>
Restricted funds:				
Albert Hunt Trust	-	2,500	(2,500)	-
Austin and Hope	-	1,000	(1,000)	-
Awards For All	16,161	-	(16,161)	-
The Barrow Cadbury Trust - COVID-19 Support Fund	9,546	200	(9,746)	-
Big Lottery Fund - Reaching Communities	38,587	57,007	(95,594)	-
Charities Aid Foundation	527	-	(527)	-
Crisis UK	44,585	-	(27,571)	17,014
Evan Cornish	6,419	10,000	(6,419)	10,000
Freshgate Trust	2,000	-	(2,000)	-
Henry Smith Extra	16,250	16,250	(32,500)	-
Henry Smith Trust	-	60,000	(56,000)	4,000
Hilden Charitable Fund	5,000	-	(5,000)	-
JG Graves Charitable Trust	3,115	(1,115)	(2,000)	-
Lloyds Bank Foundation	4,853	-	(4,853)	-
No Accommodation Network	7,283	-	(7,283)	-
SCC - COVID	-	16,920	-	16,920
SCC - Tackling Inequalities	-	12,336	-	12,336
Sheffield Church Burgesses Trust	3,000	3,000	(3,000)	3,000
Sheffield Town Trust	2,800	-	(2,800)	-
Sir Jules Thorn	1,000	-	(1,000)	-
South Yorkshire Community Fund	1,600	-	(1,600)	-
Souter Charitable Trust	-	3,000	-	3,000
Swan Mountain	55	-	(55)	-
The James Neill Trust Fund	500	-	(500)	-
Others	22,840	-	(21,848)	992
	<u>186,121</u>	<u>181,098</u>	<u>(299,957)</u>	<u>67,262</u>
Total funds	<u>£607,194</u>	<u>£400,913</u>	<u>£(446,510)</u>	<u>£561,597</u>

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- 14 A detailed breakdown of the prior year statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Income from:			
Donations and legacies	166,387	-	166,387
Charitable activities:			
Grants	46,000	181,098	227,098
Other trading activities:			
Fundraising activities	6,735	-	6,735
Investment income:			
Bank interest receivable	693	-	693
Total income	<u>219,815</u>	<u>181,098</u>	<u>400,913</u>
Expenditure on:			
Raising funds	3,554	94	3,648
Charitable activities	142,999	299,863	442,862
Total expenditure	<u>146,553</u>	<u>299,957</u>	<u>446,510</u>
Net movement in funds	<u>£73,262</u>	<u>£(118,859)</u>	<u>£(45,597)</u>