

ASSIST SHEFFIELD
REGISTERED CHARITY NUMBER 1154862

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS
SHEFFIELD

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

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FOR THE YEAR ENDED 31ST MARCH 2025
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 Martyn Culy Harvey Peter Wood Godfrey Chikaviro Joy Uwamurera Wendy Yap Anokhee Parikh May Lubinski Pious Nyandoro Clive Last Patrick Duce - appointed 22.5.25 Lucy Mayblin - appointed 22.5.25 Scot Bower - appointed 22.5.25 Kevin Quinton - resigned 24.10.24
Leadership team	Anna Rudd - Director Jochen Kortlander - Accommodation Manager, to Apr-25 Kyle France - Housing Manager, from Mar-25 Phil Moore - Operations Manager Gemma Pillay - Client Support Manager, to Jul-24 Sarah Orola - Client Support Manager, from Sept-24
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 Nationwide Nationwide House, Pipers Way, Swindon, SN38 1NW
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 unaudited financial statements for the year ended 31st March 2025.

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.

Previously the entity operated as Asylum Seekers Support Initiative Short Term (ASSIST), which was an unincorporated charity founded in 2003, charity number 1100894. The assets and liabilities of Asylum Seekers Support Initiative Short Term were transferred into the CIO in April 2014.

Overall governance of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day activity is managed and carried out by our Leadership Team consisting of a Director, Housing Manager, Client Support Manager and Operations Manager. The Leadership Team is assisted in the delivery of ASSIST's services by 131 volunteers and a further 8 paid staff.

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.

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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.

5. ASSIST's Strategic Objectives

In 2022/23, we engaged in a collaborative review of our current strategy; drawing on the contributions of clients, volunteers, staff and trustees across the ASSIST Community. We set 5 priority objectives for the period ending March 2025:

- **Include** - Clients will influence the way ASSIST works and that our ways of working become even more reflective of different groups in society.
- **Stabilise** - We will increase the capacity and quality of housing we offer and increase the lengths of stay so that more clients will move on positively from our accommodation.
- **Empower** - Clients are supported in a way that is clear, fair, effective and informed by their own priorities and choices.
- **Sustain** - We will be in a position to continue supporting our clients through our core services; housing, casework support and financial support. Staff and volunteers have what they need to do this, now and in the future.
- **Partnership** - Clients will see the benefits of us working more closely and effectively 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, largely in the form of cash payments through client welfare sessions.
- A bespoke client-led trauma-informed casework, accompanying and signposting service.
- Provision of both initial and longer-term accommodation.

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ASSIST Sheffield has a policy of supporting clients for a period of up to 3 years, with longer-term accommodation in a house provided for up to 24 months.

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

7. Summary of the main achievements during the year

In 2024–2025, ASSIST Sheffield strengthened its foundations, expanded its support, and stood in solidarity with people seeking sanctuary through a year of significant challenge.

The board expanded its capacity by recruiting eight **new trustees** on a probationary basis, including those with lived experience of the asylum system and of global majority communities. This is in line with our aim to become more representative of the community we serve.

In August, we undertook our biannual **Client Voices Survey**, engaging 34 clients through focus groups. Clients expressed deep appreciation for ASSIST's services but also identified areas for growth, including better communication about casework, clearer information about asylum rights and procedures, and deeper engagement beyond service feedback. Comments from clients taken from this survey include;

- *They couldn't have done any better. They offered me accommodation, food, everything.*
- *Most importantly, someone talked to me. I explained my situation and I felt hopeful. People were friendly.*
- *They are very nice people. They are always smiling.*
- *They listened to me very well, they respected me.*
- *I love my house. I want to live there forever. The house is perfect. The location is perfect. I am really happy. Since I came to the UK it is the best place I have lived in.*

These insights have been fully embedded into our emerging five-year strategic plan, reaffirming our commitment to building client power, knowledge, and leadership.

This **strategy** is the result of a collective, reflective, and grounded process — shaped by the voices of people with lived experience of being refused asylum, alongside those working and volunteering within ASSIST, and our wider community of supporters and partners. Over 50 people participated in a series of 9 workshops as well as online feedback forms. As a result of these conversations, we have collectively developed a new Theory of Change, a brand new Vision, Mission, and set of Core Principles that articulate and guide how we work.

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Client Support Services

In 2024/25, ASSIST continued to operate its services in a person-centred, trauma-informed way and further embedded 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.

ASSIST seeks to work closely with partners in the legal advice sector to ensure that all of our clients are able to access the advice they require to address the underlying cause of their destitution and where necessary, to clarify their uncertain legal status. In 2024/25, ASSIST helped 72 individuals access legal advice.

This year the Client Support Service has developed its casework provision and has rolled out individual support plans for each client, allocated caseworkers allowing us to centre relationship, client dignity, case continuity and shared objectives in our work, and a Client Charter which communicates what clients can expect from us, including providing clearer support timelines.

In 2024/25, ASSIST provided financial and material support to **112 individuals** from **33 countries** who were experiencing destitution as a result of the refusal of their asylum claims. ASSIST provided 750 cash payments and 425 casework appointments. Of the 61 clients leaving ASSIST, **37 (65%) moved on to statutory support or received Leave to Remain**.

Our Client Support Services include:

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 bus pass support.

A weekly **Help Desk** at the Wednesday multi-agency drop-in at Victoria Hall for supporting and assessing new individuals referred to our service.

Two **casework** sessions on a Tuesday and Wednesday, offering 12 weekly appointments, where clients can receive referrals to legal advisors, GP services, English classes, help with asylum support applications, and signposting to volunteering and social opportunities.

Providing donated **mobile phones** and SIM cards containing free calls and data obtained through the National Databank to allow clients to communicate with essential service providers and remain in contact with their family, friends and community. This year, ASSIST provided 17 mobile phones and 27 SIM cards.

An **accompanying** team of 13 volunteers, supporting clients in accessing local services, such as doctors, dentists, health centres and solicitors, as well as supporting clients' reporting requirements at Vulcan House. We have also 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.

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Our **Client Consultation Group** of between 8-10 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's members take an active role in the organisation, representing ASSIST's clients at events, participating in staff recruitment panels and three members have even gone on to join the trustee board since the group began.

Accommodation

ASSIST is 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. This year, we have continued work to expand and develop our provision.

After completing extensive renovations and improvement works, ASSIST opened its new property, secured through funding under the Night Shelter Transformation Fund from the Ministry of Housing, Communities and Local Government. This three-year funding has allowed ASSIST to increase its provision of initial short-term housing to people who would otherwise be street destitute following eviction from their Home Office accommodation. These "**Welcome Houses**" are safe, secure and dignified single-bed rooms in houses of multiple occupation which offer a soft landing; a place where we can get to know new clients, understand their needs, and prepare people for moving into longer-term accommodation.

ASSIST now provides **46 bed spaces** across **thirteen houses** to people who have been refused asylum. **86 people were accommodated by ASSIST** this year.

This year, ASSIST partnered with local social enterprise, SYEcoFlt, to deliver substantial retrofit and improvement works on several of the properties owned by ASSIST. This work, part-funded from the **Social Housing Decarbonisation Fund**, allowed us to improve the energy efficiency of these properties. These improvements have increased the asset value of four houses, the affordability of utilities, and the living conditions for the residents.

ASSIST also received a **£101,000 donation** this year from a supporter for the purpose of purchasing a new property. This money will be combined with a further donation pledged for 2025/26 with the aim of securing a property in the coming months.

Our service provision includes six further properties that **house refugee families** referred to us through Sheffield City Council's resettlement scheme. As well as allowing us to help contribute to meeting the shortage of available affordable housing for refugees as an ethical and supportive landlord, we are also able to utilise the resulting rental income to cross-subsidise our accommodation for ASSIST clients.

Although ASSIST's **hosting** network is much-reduced compared to past levels - particularly prior to the covid pandemic - it remains a vital option for ASSIST to provide, particularly for emergency accommodation for individuals who would otherwise be street homeless. In 2024/25, ASSIST **hosted 6 individuals**.

Of the 19 properties involved in delivering our services, five of these are now owned by ASSIST. Three are operated by our partner organisation Open Hands with financial support from ASSIST. The remaining 11 properties are owned by supporters who allow ASSIST the use of their houses on a pepper-corn lease.

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Wider context and increasing demand

ASSIST's work took place against a shifting national landscape, with increasingly hostile asylum policies and a rise in racism and community tensions. Our ability to remain resilient, agile, rights-focused, and community-led proved critical.

A series of national and local crises required rapid and coordinated responses to protect our clients. The progression of the **Rwanda Bill** heightened fears of detention and deportation. We provided urgent briefings, individual reassurance, and strengthened accompaniment support to immigration reporting appointments.

In August, **Islamophobic and racist riots** erupted across the UK, with Rotherham, near Sheffield, experiencing particularly serious violence. The impact on our community was profound. Many clients lived in fear for their safety. In response, we took swift action; locking down our offices and adapting services to remote support, and liaising with our clients and local partners to ensure appropriate protections were in place. Our actions prioritised the dignity, agency, and safety of our clients at a time of real threat. We were grateful to several funders for providing practical financial support and solidarity in this moment of crisis.

ASSIST saw a substantial **increase in demand** for our services in 2024/25. Sheffield is the largest asylum dispersal area in South Yorkshire, with around 1,246 residents receiving asylum support. In the last year, the refusal rate for initial asylum decisions has risen from 24% to 53%. Reflecting this, we have recently seen an increase in people seeking ASSIST support, with **69 clients joining our services last year, a 116% increase on the year prior**, and surpassing the number of clients who have safely moved on. Overall, ASSIST supported 30% more people than the previous year.

Demand for housing peaked during the recent winter months particularly, exceeding our capacity, despite our best efforts. Extreme cold placed homeless and destitute clients at additional risk. When interpretations of government guidance complicated access to emergency accommodation, ASSIST successfully lobbied Sheffield City Council to ensure people could access shelter without needing to produce formal identification. Our intervention was instrumental in ensuring the safety of some of the city's most marginalised residents.

8. Financial Review

In the 2024/25 financial year, ASSIST secured its highest ever income total of £787,407. This was an increase of £109,752 (16%) on the previous year. This income included;

- a total of £443,232 (2024 - £456,508) in grants from trusts and foundations, including securing £40,000 of new multi-year funding;
- donations from supporters and community organisations of £298,730 (2024 - £167,514), including a donation of £101,000 towards the purchase of a new property;
- rental income from refugee housing of £36,449 (2024 - £31,691).

ASSIST's expenditure for the year was also its highest ever at £604,288, an increase of £70,893 (13%) on the year before. This included:

- £116,109 (2024 - £90,113) on cash welfare payments and bus passes for people refused asylum with no other form of income;
- £95,360 (2024 - £113,141) on accommodation costs, including utilities and property maintenance;
- £314,510 (2024 - £254,501) on staffing costs.

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The capital works improving the energy efficiency of ASSIST's properties went over budget by £58,671, meaning ASSIST needed to re-designate £58,671 in designated funds to cover the shortfall.

The value of ASSIST's tangible assets on its balance sheet increased substantially in 2024/25 by £244,919 (86%) to £530,838 as a result of a property purchase funded by the NSTF, a property left to ASSIST in a Will, and improvement works on our existing owned assets.

While the Statement of Financial Activities shows a net income for the year of £183,119, the analysis of net movement in funds shows that this total includes a property donation and grants that have been capitalised as fixed assets, as well as a donation intended for the purchase of a property which ASSIST will treat as designated funds. As ASSIST will also carry over £45,253 of grant funding to the 2025/26 year, this leaves our unrestricted funds with a deficit for the year of £20,275.

As our expenditure shows, ASSIST is distinctive as a charity in that we give away a substantial amount of funds in the form of cash payments to people who would otherwise not be able to afford to eat or meet their essential living needs. Of the 19 properties we use, 15 of them have been either donated or made available to us by our supporters. We are only able to achieve this thanks to the extraordinary generosity of those in the wider Sheffield community, and in the recent political and media climate we are more aware of this solidarity and support than ever before. We would like to extend our sincere thanks to all of the trusts, foundations, individuals and faith and community groups that support our work.

9. Future plans

ASSIST Sheffield's core focus in 2025/26 is the launch of ASSIST's bold and innovative new strategy for the next five years.

We will continue providing our current core services, ensuring that they are sustainable and delivered to the highest standard, whilst also seeking to improve and develop our service offer.

We will also complete pieces of work which have been delayed as a result of the unprecedented increase in demand on our services in 2024/25.

To this end, in 2025/26 ASSIST will:

- Complete the full review of our policies and procedures, to ensure the promotion of the wellbeing of staff, volunteers and clients, as well as Diversity, Equity and Inclusion in our organisational culture;
- Finalise a comprehensive, organisation-wide review of our Monitoring, Evaluation and Learning processes to improve the quality of our data and our collection methods;
- Develop a fundraising strategy, aligned with our strategic plan, to support long-term sustainability and diversify income;
- Develop an accommodation strategy that includes exploring the feasibility of expanding our refugee housing to provide single-bed accommodation to newly recognised refugees;
- Pilot community-based casework service provision, delivering services closer to where clients live and reducing barriers to access.

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10. 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 £235,060 (see note 13).

The free reserves as at 31st March 2025 were £6,799 (see note 13).

In addition to the free reserves there was £126,625 held in restricted funds (see note 13).

11. 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 and signed on their behalf by

.....
Godfrey Chikaviro
Treasurer

.....
Paul Martyn Culy Harvey
Co-Chair

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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 2025 which are set out on pages 11 to 22.

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:

ASSIST SHEFFIELD

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STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	298,730	-	298,730	167,514
Charitable activities					
Grants	3	55,500	387,732	443,232	456,508
Other trading activities:					
Rental income		36,449	-	36,449	31,691
Fundraising activities		85	-	85	3,360
Investment income					
Bank interest receivable		8,911	-	8,911	4,960
Other income					
Profit on disposal of property		-	-	-	11,622
Other income		-	-	-	2,000
Total income		399,675	387,732	787,407	677,655
Expenditure on:					
Raising funds		3,025	-	3,025	4,100
Charitable activities	4	290,925	310,338	601,263	529,295
Total expenditure		293,950	310,338	604,288	533,395
Net income for the year		105,725	77,394	183,119	144,260
Transfers between funds	7	79,876	(79,876)	-	-
NET MOVEMENT IN FUNDS		185,601	(2,482)	183,119	144,260
Total funds brought forward		648,527	129,107	777,634	633,374
Total funds carried forward		£834,128	£126,625	£960,753	£777,634

ANALYSIS OF NET MOVEMENT IN FUNDS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Net movement in funds	105,725	77,394	183,119	144,260
Property donation	(25,000)	-	(25,000)	-
Grants received for capital expenditure	-	(35,114)	(35,114)	(127,544)
Donations received for future capital expenditure	(101,000)	-	(101,000)	-
NET MOVEMENT IN FUNDS AVAILABLE FOR FUTURE ACTIVITIES	£(20,275)	£42,280	£22,005	£16,716

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BALANCE SHEET

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	10	<u>530,838</u>	<u>285,919</u>
Current assets			
Debtors	11	51,943	168,357
Cash at bank and on hand		<u>435,030</u>	<u>355,837</u>
		486,973	524,194
Creditors - amounts falling due within one year	12	<u>57,058</u>	<u>32,479</u>
Net current assets		<u>429,915</u>	<u>491,715</u>
Net assets		<u>£960,753</u>	<u>£777,634</u>
Charity funds			
General funds	13	6,799	38,456
Designated funds	13	<u>827,329</u>	<u>610,071</u>
Unrestricted funds		834,128	648,527
Restricted funds	13	<u>126,625</u>	<u>129,107</u>
Total funds	14	<u>£960,753</u>	<u>£777,634</u>

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

.....
Godfrey Chikaviro
Treasurer

.....
Paul Martyn Culy Harvey
Co-Chair

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STATEMENT OF CASH FLOWS

	2025	2024
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>315,201</u>	<u>(3,840)</u>
Cash flows from investing activities:		
Interest received	8,911	4,960
Purchase of property and property improvements	(244,919)	-
Sale of property	<u>-</u>	<u>86,622</u>
Net cash (used in)/provided by investing activities	<u>(236,008)</u>	<u>91,582</u>
Change in cash and cash equivalents in the year	79,193	87,742
Cash and cash equivalents at the beginning of the year	<u>355,837</u>	<u>268,095</u>
Cash and cash equivalents at the end of the year	<u><u>£435,030</u></u>	<u><u>£355,837</u></u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u><u>£435,030</u></u>	<u><u>£355,837</u></u>
Reconciliation of net income to net cash flow from operating activities:		
Net income for the year	183,119	144,260
Adjustments for:		
Interest receivable	(8,911)	(4,960)
Profit on disposal of property	-	(11,622)
Decrease/(increase) in debtors	116,414	(136,351)
Increase in creditors	<u>24,579</u>	<u>4,833</u>
Net cash provided by/(used in) operating activities	<u><u>£315,201</u></u>	<u><u>£(3,840)</u></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
	2025	2025	2025	2024
	£	£	£	£
2 Donations and legacies				
Donations from individuals and groups (including gift aid)	273,730	-	273,730	156,314
Property donation	25,000	-	25,000	-
Legacies	-	-	-	11,200
	<u>£298,730</u>	<u>£-</u>	<u>£298,730</u>	<u>£167,514</u>
3 Charitable activities - Grants				
AB Charitable Trust	20,000	4,000	24,000	20,000
Albert Hunt Trust	7,000	-	7,000	7,000
B&Q Foundation	-	9,312	9,312	10,000
Balcombe Charitable Trust	-	20,000	20,000	15,000
Charities Aid Foundation - Keystone Fund	-	40,000	40,000	-
Charles & Elsie Sykes Trust	-	2,000	2,000	3,000
Department for Levelling Up Housing & Communities - Night Shelter Transformation Fund:				
Capital funding	-	-	-	100,000
Revenue funding	-	100,000	100,000	90,000
Emily Weircroft Charitable Trust	1,000	-	1,000	500
Evan Cornish	-	10,000	10,000	-
Freshgate Trust	-	2,000	2,000	2,000
Islamic Relief UK	-	24,000	24,000	-
James Neill Trust Fund	-	2,000	2,000	1,000
JG Graves Charitable Trust	-	3,000	3,000	3,000
Leigh Trust	-	2,000	2,000	-
Lloyds Bank Foundation for England and Wales	-	5,000	5,000	-
NACCOM (No Accommodation Network)	-	15,000	15,000	-
Newby Trust	-	10,000	10,000	-
Quaker Housing Trust	-	10,000	10,000	-
Sheffield Church Burgesses Trust	-	3,000	3,000	6,000
Sheffield Town Trust	2,500	3,000	5,500	3,000
Souter Charitable Trust	-	4,000	4,000	4,000
South Yorkshire Community Foundation	-	-	-	7,500
The National Lottery Community Fund:				
Community Organisations Cost of Living Fund	-	-	-	75,000
The National Lottery Community Fund:				
RC Yorkshire and Humber Region	-	85,442	85,442	81,374
TVCA - Social Housing Decarbonisation Fund	-	21,700	21,700	20,300
Voluntary Action Sheffield	-	4,000	4,000	-
Other	25,000	8,278	33,278	7,834
	<u>£55,500</u>	<u>£387,732</u>	<u>£443,232</u>	<u>£456,508</u>

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	2025	2024
	£	£
4 Expenditure on charitable activities		
Staff costs	314,510	254,501
Staff recruitment	2,228	1,174
Accommodation	95,360	113,141
Welfare payments	116,109	90,113
Housing consultancy and professional fees	27,164	19,949
Volunteering	1,744	2,910
Rent	8,542	11,371
Training	2,486	2,626
Office	5,191	4,736
Insurance	1,585	1,651
Information Technology	9,666	7,250
Payroll	1,318	1,277
Other expenses	2,889	3,232
Consultancy	2,918	5,730
Accountancy and independent examination	2,030	2,000
Interpreting and translation	6,333	3,706
Governance	1,190	3,928
	<u>£601,263</u>	<u>£529,295</u>
5 Welfare payments		
The charity makes weekly payments to asylum seekers and hosts:		
Weekly payments (includes security expenses)	89,941	76,060
Hosts payments	426	315
Emergency payments	2,742	2,729
Bus passes	21,429	10,460
Other travel costs	1,571	549
	<u>£116,109</u>	<u>£90,113</u>
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	278,960	228,932
Employer's national insurance	19,172	12,784
Employer's pension contributions	16,378	12,785
	<u>£314,510</u>	<u>£254,501</u>

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

The average number of staff employed was 12 (2024 - 11).

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

The total employee benefits of the key management were £139,194 (2024 - £131,648).

The trustees were not paid nor received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees in either year.

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7 Transfer between funds

The transfer from restricted to unrestricted funds relates to funds received for the property refurbishment project. The restriction placed on the use of these funds was met on completion of the project. The net book value of the improvements is included in the designated property fund.

8 Related party transactions

There were no related party transactions requiring disclosure in either year.

	2025	2024
	£	£
9 Independent examiner's fee and other payments		
Independent examiner's fee	<u>£2,030</u>	<u>£2,000</u>
10 Tangible assets - Freehold properties		
	£	
Cost		
As at 1st April 2024	285,919	
Additions	<u>244,919</u>	
As at 31st March 2025	<u>530,838</u>	
Depreciation		
As at 1st April 2024 and at 31st March 2025	<u>-</u>	
Net book value		
As at 31st March 2025	<u>£530,838</u>	
	2025	2024
	£	£
11 Debtors		
Trade debtors	678	5,198
Grants receivable	9,228	20,300
Prepayments	<u>42,037</u>	<u>142,859</u>
	<u>£51,943</u>	<u>£168,357</u>
12 Creditors - amounts falling due within one year		
Trade creditors	14,136	17,691
Taxation and social security	8,111	6,017
Accruals	<u>34,811</u>	<u>8,771</u>
	<u>£57,058</u>	<u>£32,479</u>

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NOTES TO THE FINANCIAL STATEMENTS

13 Analysis of charity funds

	Balance at 1st April 2024 £	Movement in resources Incoming Outgoing £ £		Transfers £	Balance at 31st March 2025 £
Unrestricted funds:					
General funds	38,456	273,675	(293,950)	(11,382)	6,799
Designated funds:					
Redundancy and closure costs	236,120	-	-	(1,060)	235,060
Properties fund	287,329	126,000	-	137,137	550,466
Proceeds from House Sale	86,622	-	-	(44,819)	41,803
	<u>648,527</u>	<u>399,675</u>	<u>(293,950)</u>	<u>79,876</u>	<u>834,128</u>
Restricted funds:					
AB Charitable Trust	-	4,000	(910)	-	3,090
B&Q Foundation	-	9,312	(666)	(3,414)	5,232
Balcombe Charitable Trust	-	20,000	(20,000)	-	-
Charities Aid Foundation - Keystone Fund	-	40,000	(24,451)	-	15,549
Charles & Elsie Sykes Trust	-	2,000	(2,000)	-	-
Department for Levelling Up Housing & Communities - Night Shelter Transformation Fund:					
Revenue funding	-	100,000	(100,000)	-	-
Evan Cornish	-	10,000	(10,000)	-	-
Freshgate Trust	-	2,000	(2,000)	-	-
Islamic Relief UK	-	24,000	(6,625)	-	17,375
James Neill Trust Fund	-	2,000	(2,000)	-	-
JG Graves Charitable Trust	-	3,000	(3,000)	-	-
Leigh Trust	-	2,000	(2,000)	-	-
Lloyds Bank Foundation for England and Wales	-	5,000	(5,000)	-	-
NACCOM (No Accommodation Network	-	15,000	(15,000)	-	-
Newby Trust	-	10,000	(10,000)	-	-
Quaker Housing Trust	-	10,000	-	(10,000)	-
Sheffield Church Burgesses Trust	2,973	3,000	(2,973)	-	3,000
Sheffield Town Trust	-	3,000	(3,000)	-	-
Souter Charitable Trust	-	4,000	(4,000)	-	-
The National Lottery Community Fund:					
RC Yorkshire and Humber Region	-	85,442	(85,442)	-	-
TVCA - Social Housing Decarbonisation Fund	-	21,700	-	(21,700)	-
Voluntary Action Sheffield	-	4,000	(2,993)	-	1,007
Other smaller funders	-	8,278	(8,278)	-	-
Properties Fund	<u>126,134</u>	<u>-</u>	<u>-</u>	<u>(44,762)</u>	<u>81,372</u>
	<u>129,107</u>	<u>387,732</u>	<u>(310,338)</u>	<u>(79,876)</u>	<u>126,625</u>
Total funds	<u>£777,634</u>	<u>£787,407</u>	<u>£(604,288)</u>	<u>£-</u>	<u>£960,753</u>

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13 Analysis of charity funds (continued)

Prior year comparison:

	Balance at 1st April 2023	Movement in resources		Transfers	Balance at 31st March 2024
	£	Incoming £	Outgoing £	£	£
Unrestricted funds:					
General funds	74,687	294,737	(289,838)	(41,130)	38,456
Designated funds:					
Redundancy and closure costs	196,400	-	-	39,720	236,120
Properties fund	360,919	-	-	(73,590)	287,329
Proceeds from House Sale	-	11,622	-	75,000	86,622
	<u>632,006</u>	<u>306,359</u>	<u>(289,838)</u>	<u>-</u>	<u>648,527</u>
Restricted funds:					
B&Q Foundation	-	10,000	(10,000)	-	-
Charles & Elsie Sykes Trust	-	3,000	(3,000)	-	-
Department for Levelling Up Housing & Communities - Night Shelter Transformation Fund:					
Capital funding	-	100,000	-	(100,000)	-
Revenue funding	-	90,000	(78,666)	(11,334)	-
Freshgate Trust	-	2,000	(2,000)	-	-
James Neill Trust Fund	-	1,000	(1,000)	-	-
JG Graves Charitable Trust	-	3,000	(3,000)	-	-
Sheffield Church Burgesses Trust	-	6,000	(3,027)	-	2,973
Sheffield Renewables	-	2,834	(2,834)	-	-
Souter Charitable Trust	-	4,000	(4,000)	-	-
Swan Mountain Trust	1,368	-	(1,368)	-	-
South Yorkshire Community Foundation	-	7,500	(7,500)	-	-
Talbot Trust	-	3,000	(3,000)	-	-
The National Lottery Community Fund:					
Community Organisations Cost of Living Fund	-	37,288	(37,288)	-	-
The National Lottery Community Fund:					
RC Yorkshire and Humber Region	-	81,374	(81,374)	-	-
TVCA - Social Housing Decarbonisation Fund	-	20,300	(5,500)	(14,800)	-
Properties Fund	-	-	-	126,134	126,134
	<u>1,368</u>	<u>371,296</u>	<u>(243,557)</u>	<u>-</u>	<u>129,107</u>
Total funds	<u>£633,374</u>	<u>£677,655</u>	<u>£(533,395)</u>	<u>£-</u>	<u>£777,634</u>

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14 Analysis of net assets between funds

Total funds are invested as follows

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	449,466	81,372	530,838
Net current assets	6,799	377,863	45,253	429,915
Net assets	<u>£6,799</u>	<u>£827,329</u>	<u>£126,625</u>	<u>£960,753</u>
Prior year comparison:				
Tangible fixed assets	-	285,919	-	285,919
Net current assets	38,456	324,152	129,107	491,715
Net assets	<u>£38,456</u>	<u>£610,071</u>	<u>£129,107</u>	<u>£777,634</u>

15 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
	2024	2024	2024
	£	£	£
Income from:			
Donations and legacies	167,514	-	167,514
Charitable activities:			
Grants	85,212	371,296	456,508
Other trading activities:			
Rental income	31,691	-	31,691
Fundraising activities	3,360	-	3,360
Investment income:			
Bank interest receivable	4,960	-	4,960
Other income			
Profit on disposal of property	11,622	-	11,622
Other income	2,000	-	2,000
Total income	<u>306,359</u>	<u>371,296</u>	<u>677,655</u>
Expenditure on:			
Raising funds	2,300	1,800	4,100
Charitable activities	287,538	241,757	529,295
Total expenditure	<u>289,838</u>	<u>243,557</u>	<u>533,395</u>
Net movement in funds	<u>£16,521</u>	<u>£127,739</u>	<u>£144,260</u>

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16 Prior year adjustment

In the previous year the charity incurred initial costs of £26,300 for the property refurbishment project which were included in expenditure in the Statement of Financial Activities. On completion of the project we noted that these costs were part of the capital expenditure and should have been included in prepayments at 31st March 2024. The adjustments made to the 2024 figures are as follows:

- Reduce charitable expenditure on housing consultancy and professional fees by £26,300.
- Increase prepayments by £26,300.
- Increase total funds at 31st March 2024 by £26,300.