

# ASIST

England & Wales · Charity number 1048075

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">03068125</a>                                |
| Registered     | 1995-07-19                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                      |
|---------|----------------------------------------------------------------------|
| Address | Winton House<br>Stoke Road<br>Stoke On Trent<br>ST4 2RW              |
| Phone   | 01782845584                                                          |
| Email   | <a href="mailto:Cathy.Jones@asist.co.uk">Cathy.Jones@asist.co.uk</a> |
| Website | <a href="http://www.asist.co.uk">www.asist.co.uk</a>                 |

## Activities

**Objects:** THE HELP AND RELIEF OF THE SICK, PEOPLE WITH A MENTAL OR PHYSICAL DISABILITY, THE DISABLED AND OLD PEOPLE AND SUCH OTHER PEOPLE NEEDING HELP FROM THE EFFECTS OF THEIR DISABILITIES BY ENABLING THEM ALL TO HAVE ACCESS TO A PERSONAL ADVOCATE TO ASSIST THEM IN ARTICULATING THEIR NEEDS AND RESPONSES WHEN FACED WITH SUCH AGENCIES AS SOCIAL SERVICES, HEALTH, SOCIAL SECURITY, LOCAL AUTHORITIES, GOVERNMENT DEPARTMENTS AND OTHERS OF A SIMILAR NATURE.

**Activities:** The provision of independent advocacy to persons with physical disabilities, learning disabilities, and/or mental health issues. The service includes generic, specialist and self advocacy projects.

## Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** THROUGHOUT ENGLAND AND WALES
- Throughout England And Wales

## Finances

| Period end | Income     | Expenditure | Assets   | Employees |
|------------|------------|-------------|----------|-----------|
| 2025-03-31 | £1,353,705 | £1,218,280  | £761,841 | 36        |
| 2024-03-31 | £1,170,269 | £1,055,002  | £626,416 | 42        |
| 2023-03-31 | £1,151,768 | £1,007,370  | £511,149 | 32        |
| 2022-03-31 | £796,991   | £745,674    | £366,751 | 30        |
| 2021-03-31 | £763,988   | £749,656    | £315,434 | 26        |

## Trustees

| Name                               | Role  | Appointed  |
|------------------------------------|-------|------------|
| <b>SUSAN CHERYL READ</b>           | Chair |            |
| Barbara Martin                     |       | 2021-01-18 |
| Jeremy Boughey                     |       | 2023-09-19 |
| Judi Thorley                       |       | 2026-04-16 |
| <b>MARK STEVEN GRAINGER ASHTON</b> |       |            |
| Michael Creek                      |       | 2015-10-09 |

**ASIST**

England & Wales - Charity number 1048075

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# Accounts

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Charity registration number 1048075 (England and Wales)

Company registration number 03068125

**ASIST.**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                                              |                                                                                        |
|----------------------------------------------|----------------------------------------------------------------------------------------|
| <b>Trustees</b>                              | Mr M Ashton<br>Mr M Creek<br>Mrs SC Read<br>Mrs BJ Martin<br>Mr J Boughey              |
| <b>Chief Executive Officer and Secretary</b> | Mrs R Plant                                                                            |
| <b>Charity number</b>                        | 1048075                                                                                |
| <b>Company number</b>                        | 03068125                                                                               |
| <b>Registered office</b>                     | Winton House<br>Stoke Road<br>Stoke on Trent<br>Staffordshire<br>ST4 2RW               |
| <b>Auditor</b>                               | Geens Limited<br>Graphic House<br>124 City Road<br>Stoke on Trent<br>ST4 2PH           |
| <b>Bankers</b>                               | Unity Trust Bank plc<br>Nine Brindleyplace<br>4 Oozells Square<br>Birmingham<br>B1 2HB |

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## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

#### **Introduction from the Chair**

Established in 1994, Asist. has over 30 years of delivering advocacy across Stoke and Staffordshire.

Asist. are commissioned to deliver Advocacy Services for the provision of a range of statutory and non-statutory services and support the Councils to develop genuine Co-Production and Self-Advocacy with people with a disability (Experts by Experience).

Asist. advocacy is rights based and solution focused, complementing restorative practice approaches to resolving challenges and issues through:

- clear communication
- transparent process
- non-judgemental approach
- seeking positive and sustainable outcomes

We continue to raise awareness not only of our services but services within the community that we can connect people to and build bridges between different community groups. Asist. continues to raise their profile at local events to ensure we continue to reach as many marginalised groups and/ or individuals as possible.

Asist. are embedded within our community, enabling our advocates to gain understanding about the needs of individuals and communities at a local level. As we work in partnership with local statutory sector organisations, voluntary and education sectors, we can maintain a clear understanding of the many strategic drivers that come together to respond to the needs of all people across Stoke on Trent and Staffordshire.

Listening effectively to the needs of all our stakeholders ensures that we build the learning from feedback into our service delivery and development. By ensuring we are identifying trends, anticipating demand, and mobilising our resources to meet the needs of individuals we can effectively target our advocacy support for those who most need it, at a time when they need it most.

*Emerita Prof Sue Read, Chair, Board of Trustees*

#### **Objectives and activities**

Asist. is a people focused charity with a long history and excellent track record of providing high-quality statutory and non-statutory one to one and self-advocacy in Staffordshire and Stoke on Trent. Advocacy empowers vulnerable people, including those with Learning Disabilities (LD), Black and Minority Ethnicity (BAME) and Children and Young People (CYP) to have bigger voices and better lives.

Our vision is to support the many people who are considered to be vulnerable and do not have a voice in the way they live their lives; how their services are planned and provided; and are unsupported to access community resources and services. Our advocacy partners are often isolated, face barriers to inclusion, are unable to access services, social and employment opportunities, can suffer from poor mental and physical health and can experience abuse in a variety of forms. We believe this is a human rights issue, and our approach is person centred, empowering and professional; providing quality services that are inclusive. Asist. are passionate about enabling all our advocacy partners to speak up, make choices in their lives and access their rights.

## ASIST.

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### Aims

Asist. exists to work alongside and empower those who lack the capacity or confidence and require support to express their needs and views effectively, by providing independent advocates, volunteers, independent visitors, and facilitators so that people can have an equal voice in the choices and decisions that affect their lives.

Asist. also works to extend the right to advocacy to groups beyond those currently covered by the Mental Health Act, Mental Capacity Act and Care Act; fundamentally upholding the rights of all citizens.

#### Values and principles

- **We think nationally but act locally;** delivering best practice in advocacy to benefit local people.
- **Our primary focus remains local;** Staffordshire, Stoke-on-Trent, and surrounding areas and that is where we will focus our efforts.
- **We believe providing advocacy is a privilege for the advocate.**
- **Advocacy partners have the right to receive the highest quality we can provide.**
- **We celebrate diversity and promote equality;** we believe that advocates work *with* their partners not *for* them and involve partners at every step and every stage.
- **We believe that people matter;** we respect and value people, staff, students, volunteers and stakeholders as well as advocacy partners; we believe in equal rights for all.
- **We believe in accessible advocacy** that is effective and empowering.
- **We are creative,** seeking solutions to barriers and challenges.
- **We are honest,** transparent, independent, and act with integrity and confidentiality at all times.

#### Strategies

Asist.'s strategies for achieving their stated aims and objectives remain unchanged; they are regularly reviewed by the Trustee Board, as they aim to:

- provide specialist independent advocacy, supporting people's rights to speak up and be heard.
- raise awareness of advocacy within all health and social care teams as well as community groups.
- continue to diversify the product range of our advocacy services, encompassing both 1-1 and group advocacy work (both statutory and non-statutory).
- look at the different opportunities to develop and innovate our current and new advocacy projects.
- network with local authorities, other charities, businesses, and other parties to further develop new and existing work and have a greater impact and presence in the local areas where our work takes place.
- provide and deliver an accessible service.
- promote and develop best practice.

#### Public benefit

As an independent advocacy provider, we work in partnership with people, groups, organisations and statutory agencies in our local community and beyond. Our service delivery model focuses on supporting people with the most need in our community.

Thriving communities depend on individual people thriving. Asist. advocacy helps to achieve key social care and health strategic ambitions within Staffordshire and Stoke-on-Trent:

- Creating employment, volunteering opportunities and skills sharing
- Supporting health literacy and patient activation for healthy lives
- Seeking and promoting social justice, equality, and diversity for inclusion
- Supporting marginalised communities to live in our community free from harm
- Providing information and support to live well at all times of life and end of life
- Supporting self-advocacy skills leading to increased independence
- Building capacity within our community to support people who need it most.

Asist. has quality standards and infrastructure of local expertise and community presence, which supports us to deliver outstanding advocacy that is innovative, empowering and fully accessible.

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Grant making and fundraising**

Asist. does not try to raise donations from the general public, but regularly seeks and applies for grants from local and national funding institutions, which can be challenging.

Current challenges with grant applications require an organisation to meet stringent regulation set by funders that often don't sit in-line with our advocacy agenda.

#### **Volunteers**

Volunteers add to the value of Asist.'s work in a wide range of supportive roles by contributing their time, experience and skills. Asist.'s volunteers work in a wide variety of roles across Asist., providing direct support as well as administrative support. Asist. ensures it provides training and support to enable volunteers to develop new skills and experiences many of who then enter the world of employment.

Independent Visitors (IV's) are volunteers who offer confidential support to a young person in care who they have been specifically matched with. Asist. aim to make sure that every young person referred has an Independent Visitor who is right for them, to offer some stability and time just for them. We match our Independent Visitors with a young person with similar interest to support them whilst getting out in the community.

#### **Achievements and performance**

In the summer of 2023, Asist. was approached by Staffordshire and Stoke-on-Trent ICB to support the delivery of the **Oliver McGowan Train the Trainer** programme. Since its inception, the project has gone from strength to strength. It has not only provided Experts by Experience with the opportunity for paid employment but also empowered them to share their personal stories to influence meaningful change. Asist. have funding for this project until March 2026.

Asist. is well-established in co-production, our recent work in Staffordshire has involved supporting experts by experience be part of a Partnership board within Staffordshire council. This has involved supporting individuals and/or groups to raise systemic issues with key stakeholders to bring about change within the local community.

#### **Notable achievements in 2024/25 were:**

- Asist. have moved our provision for data collection and storage to a UK based company – Charitylog.
- Successfully moved office space twice; Staffordshire team moved in March 2025, Stoke team moved in August 2025, our Stoke move comes with a reduction in rental charges.
- Asist. have review and updated their Website.
- Retention of our private contracts based at four independent hospitals.

#### **Financial review**

Asist. is in a good financial position. There was continued regular scrutiny of accounts and financial information to inform the Board and management team. Our expenditure is closely monitored and reduced where possible.

The main funding sources are through Local Authority contracts for the provision of statutory advocacy; the Staffordshire and Stoke-on-Trent Integrated Care Board continues to fund The Oliver McGowan Mandatory Training on Learning Disability and Autism.

The charity made a surplus this year of £135,425 compared to a surplus of £115,267 in the previous year. The unrestricted reserves at the year-end were £753,991 (2024: £617,968).

#### **Income**

We had anticipated that income levels for 2024/25 would be reduced in a climate of legislative change and significant funding cuts across the voluntary sector and had planned accordingly. However, income has increased to £1,353,705 (2024:£1,170,269).

## ASIST.

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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#### Reserves policy

Asist. continues to prioritise increasing its reserves over the next three years. This will be done through generation of unrestricted income and identifying grants and trusts to support core services and non-statutory work.

The trustees aim to have between 3 and 6 months expenditure as free reserves. At the year end the free reserves are £566,144 (2024: £546,957), a reconciliation of which can be found below. The trustees consider the current level of reserves sufficient for the working capital requirements of the charity.

|                         |                 |
|-------------------------|-----------------|
| • Total funds held      | £761,841        |
| • Restricted funds      | £(7,850)        |
| • Designated funds      | £(6,000)        |
| • Tangible fixed assets | £(4,884)        |
| • Capital commitments   | £(176,963)      |
| • <b>Free reserves</b>  | <b>£566,144</b> |

#### Principle risks and uncertainties

Our Staffordshire contract is currently undergoing a re-tendering process, which is being carefully managed by our leadership team. We remain confident in the strength of our local and national reputation, supported by our specialist expertise, long-standing commitment, and impactful advocacy work.

The Trustees regularly assess the major risks facing the charity—particularly those related to operations and financial sustainability. They are satisfied that effective systems are in place to mitigate these risks. The charity's financial position is closely monitored by the Chief Executive Officer and the Finance and IT Manager, with detailed reports produced and presented to the Trustee Board on a bi-monthly basis.

#### Plans for future periods

Asist.'s core values, aims and objectives remain vital to its work and strategic direction. Regular feedback from our members, people who use our services, Asist. staff, volunteers and commissioners of our service, evidenced that our core values remain important, which we will continue to promote through our training and on-going activity.

- To address our modest surplus budget, whilst retaining the quality of our delivery model and with minimum disruption.
- To explore additional methods of income generation.
- To review and revise where necessary, our methods for the delivery of quality advocacy during uncertain times.

#### Structure, governance and management

Asist. is a registered charity in England and Wales, 1048075 and a company limited by guarantee, 03068125. The Charity is governed by its Memorandum and Articles of Association as amended 22 February 2012.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Ashton  
Mr M Creek  
Mrs SC Read  
Mrs BJ Martin  
Mr S Gray  
Mr J Boughey

(Resigned 18 March 2025)

## **ASIST.**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

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

Decisions are made at the committee member meetings after discussion and evaluation of the alternatives. A course of action is then agreed and implemented accordingly. The Trustees delegate day-to-day operation of the charity to the Chief Executive Office (R Plant) and the senior management team, comprising Operations Managers and Finance and IT Manager.

#### **Trustee induction and training**

All Trustees have to undertake an induction session with the managers, and are given access to all Asist policies, procedures etc. Training is offered on trustee responsibilities using the recommended guidelines on the role of Trustees. Trustees are offered a chance to attend any training offered by local agencies which may be relevant.

#### **Remuneration policy for Key Management Personnel**

Management salaries are bench-marked against the industry standard. There are no other remuneration packages or performance related bonuses.

#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Asist. for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 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.

#### **Auditor**

In September 2024, Asist. transitioned to Geens, a local firm, to conduct our annual audit - offering a more seamless and efficient audit process.

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited (formerly Geens Limited) be reappointed as auditor of the company will be put at a General Meeting.

**ASIST.**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2025***

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**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....

Mrs SC Read

**Trustee**

Date: .....

## ASIST.

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASIST.

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#### Opinion

We have audited the financial statements of Asist. (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2025 and of its incoming resources and application of resources, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## **ASIST.**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ASIST.**

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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.

As part of our planning process:

- we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, whether there was any known, suspected or alleged fraud. the charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP. FRS 102, Charities Act 2011. Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as charity board minutes for discussions of irregularities including fraud.

**ASIST.**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE TRUSTEES OF ASIST.**

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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Geens Limited**

Chartered Accountants

Statutory Auditor

Date: .....

**ASIST.**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

|                                       |          | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------------------------|----------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|                                       | Notes    |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income and endowments from:</b>    |          |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                | 3        | -                                  | -                                | -                  | 1,250                              | -                                | 1,250              |
| Charitable activities                 | 4        | 1,231,513                          | 107,105                          | 1,338,618          | 1,114,032                          | 40,000                           | 1,154,032          |
| Investments                           | 5        | 11,492                             | -                                | 11,492             | 7,825                              | -                                | 7,825              |
| Other income                          | 6        | 3,595                              | -                                | 3,595              | 7,162                              | -                                | 7,162              |
| <b>Total income</b>                   |          | <b>1,246,600</b>                   | <b>107,105</b>                   | <b>1,353,705</b>   | <b>1,130,269</b>                   | <b>40,000</b>                    | <b>1,170,269</b>   |
| <b>Expenditure on:</b>                |          |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                 | 7        | 1,119,375                          | 98,905                           | 1,218,280          | 1,011,580                          | 40,000                           | 1,051,580          |
| Other expenditure                     | 12       | -                                  | -                                | -                  | 3,422                              | -                                | 3,422              |
| <b>Total expenditure</b>              |          | <b>1,119,375</b>                   | <b>98,905</b>                    | <b>1,218,280</b>   | <b>1,015,002</b>                   | <b>40,000</b>                    | <b>1,055,002</b>   |
| <b>Net income</b>                     |          | <b>127,225</b>                     | <b>8,200</b>                     | <b>135,425</b>     | <b>115,267</b>                     | <b>-</b>                         | <b>115,267</b>     |
| Transfers between funds               |          | 8,800                              | (8,800)                          | -                  | 500                                | (500)                            | -                  |
| <b>Net movement in funds</b>          | <b>9</b> | <b>136,025</b>                     | <b>(600)</b>                     | <b>135,425</b>     | <b>115,767</b>                     | <b>(500)</b>                     | <b>115,267</b>     |
| <b>Reconciliation of funds:</b>       |          |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 April 2024         |          | 617,966                            | 8,450                            | 626,416            | 502,199                            | 8,950                            | 511,149            |
| <b>Fund balances at 31 March 2025</b> |          | <b>753,991</b>                     | <b>7,850</b>                     | <b>761,841</b>     | <b>617,966</b>                     | <b>8,450</b>                     | <b>626,416</b>     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ASIST.****BALANCE SHEET****AS AT 31 MARCH 2025**

|                                                       | Notes | 2025<br>£ | £       | 2024<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 14    |           | 4,884   |           | 10,740  |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Debtors                                               | 15    | 316,785   |         | 217,811   |         |
| Cash at bank and in hand                              |       | 570,712   |         | 551,129   |         |
|                                                       |       | 887,497   |         | 768,940   |         |
| <b>Creditors: amounts falling due within one year</b> | 16    | (130,540) |         | (153,264) |         |
| <b>Net current assets</b>                             |       |           | 756,957 |           | 615,676 |
| <b>Total assets less current liabilities</b>          |       |           | 761,841 |           | 626,416 |
| <b>The funds of the charity</b>                       |       |           |         |           |         |
| Restricted income funds                               | 18    |           | 7,850   |           | 8,450   |
| Unrestricted funds                                    | 19    |           | 753,991 |           | 617,966 |
|                                                       |       |           | 761,841 |           | 626,416 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on .....

.....  
Mr M Ashton  
**Trustee**

.....  
Mrs SC Read  
**Trustee**

Company registration number 03068125 (England and Wales)

**ASIST.**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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|                                                     | Notes | 2025<br>£ | £       | 2024<br>£ | £       |
|-----------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Cash flows from operating activities</b>         |       |           |         |           |         |
| Cash generated from operations                      | 23    |           | 8,091   |           | 231,741 |
| <b>Investing activities</b>                         |       |           |         |           |         |
| Investment income received                          |       | 11,492    |         | 7,825     |         |
| <b>Net cash generated from investing activities</b> |       |           | 11,492  |           | 7,825   |
| <b>Net cash generated from financing activities</b> |       |           | -       |           | -       |
| <b>Net increase in cash and cash equivalents</b>    |       |           | 19,583  |           | 239,566 |
| Cash and cash equivalents at beginning of year      |       |           | 551,129 |           | 311,563 |
| <b>Cash and cash equivalents at end of year</b>     |       |           | 570,712 |           | 551,129 |

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## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **1 Accounting policies**

##### **Charity information**

Asist. is a private company limited by guarantee incorporated in England and Wales. The registered office is Winton House, Stoke Road, Stoke on Trent, Staffordshire, ST4 2RW.

##### **1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use in furtherance of their charitable objectives.

Designated funds comprises funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets given for use by the charity are recognised when receivable.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

**1.5 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.

Resources expended are shown in the period in which they are incurred and include VAT which is not recoverable.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                  |                      |
|------------------|----------------------|
| Office Equipment | 15% straight line    |
| Computers        | 33.33% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Accounting policies****(Continued)****Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Income from donations and legacies**

|               | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------|------------------------------------|------------------------------------|
| Grants        | -                                  | 1,250                              |
|               | =====                              | =====                              |
| <b>Grants</b> |                                    |                                    |
| VAST          | -                                  | 1,250                              |
|               | =====                              | =====                              |
|               | -                                  | 1,250                              |
|               | =====                              | =====                              |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4 Income from charitable activities**

|                                  | Charitable<br>activities<br>2025<br>£ | Charitable<br>activities<br>2024<br>£ |
|----------------------------------|---------------------------------------|---------------------------------------|
| Services provided under contract | 1,338,618                             | 1,153,532                             |
| Charitable rental income         | -                                     | 500                                   |
|                                  | <u>1,338,618</u>                      | <u>1,154,032</u>                      |
| <b>Analysis by fund</b>          |                                       |                                       |
| Unrestricted funds               | 1,231,513                             | 1,114,032                             |
| Restricted funds                 | 107,105                               | 40,000                                |
|                                  | <u>1,338,618</u>                      | <u>1,154,032</u>                      |

**5 Income from investments**

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 11,492                             | 7,825                              |
|                     | <u>11,492</u>                      | <u>7,825</u>                       |

**6 Other income**

|                                | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--------------------------------|------------------------------------|------------------------------------|
| Other income - sundry receipts | 3,595                              | 7,162                              |
|                                | <u>3,595</u>                       | <u>7,162</u>                       |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7 Expenditure on charitable activities**

|                                                           | Charitable<br>activities<br>2025<br>£ | Charitable<br>activities<br>2024<br>£ |
|-----------------------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Staff costs                                               | 1,017,557                             | 887,779                               |
| Depreciation and impairment                               | 5,857                                 | 7,829                                 |
| Volunteer costs                                           | 19,679                                | 10,348                                |
| Bank charges                                              | 1,400                                 | 817                                   |
| Rent                                                      | 45,200                                | 39,476                                |
| Rates                                                     | 2,810                                 | 4,907                                 |
| Repairs and maintenance                                   | 3,940                                 | 3,851                                 |
| Telephone                                                 | 25,765                                | 21,725                                |
| Printing and stationery                                   | 10,114                                | 8,486                                 |
| Computers and licences                                    | 48,353                                | 33,100                                |
| Other office costs                                        | 6,218                                 | 3,057                                 |
|                                                           | <u>1,186,893</u>                      | <u>1,021,375</u>                      |
| <b>Share of support and governance costs (see note 8)</b> |                                       |                                       |
| Support                                                   | 23,850                                | 23,295                                |
| Governance                                                | 7,537                                 | 6,910                                 |
|                                                           | <u>1,218,280</u>                      | <u>1,051,580</u>                      |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds                                        | 1,119,375                             | 1,011,580                             |
| Restricted funds                                          | 98,905                                | 40,000                                |
|                                                           | <u>1,218,280</u>                      | <u>1,051,580</u>                      |

**8 Support costs allocated to activities**

|                           | 2025<br>£     | 2024<br>£     |
|---------------------------|---------------|---------------|
| Insurance                 | 9,851         | 11,093        |
| Legal & Professional Fees | 11,499        | 10,202        |
| Accountancy               | 2,500         | 2,000         |
| Governance costs          | 7,537         | 6,910         |
|                           | <u>31,387</u> | <u>30,205</u> |
| <b>Analysed between:</b>  |               |               |
| Charitable activities     | <u>31,387</u> | <u>30,205</u> |

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8 Support costs allocated to activities (Continued)**

|                                   | <b>2025</b>  | <b>2024</b>  |
|-----------------------------------|--------------|--------------|
|                                   | <b>£</b>     | <b>£</b>     |
| <b>Governance costs comprise:</b> |              |              |
| Audit fees                        | 6,915        | 5,500        |
| Trustees expenses                 | 190          | 268          |
| Conferences                       | 432          | 1,142        |
|                                   | <u>7,537</u> | <u>6,910</u> |

**9 Net movement in funds**

|  | <b>2025</b> | <b>2024</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |

The net movement in funds is stated after charging/(crediting):

|                                                                  |          |              |
|------------------------------------------------------------------|----------|--------------|
| Fees payable for the audit of the charity's financial statements | 6,915    | 5,500        |
| Depreciation of owned tangible fixed assets                      | 5,857    | 7,829        |
| Loss on disposal of tangible fixed assets                        | -        | 3,422        |
|                                                                  | <u>-</u> | <u>3,422</u> |

**10 Trustees**

Three trustees received reimbursement in the current year for travel expenses of £190 (2024: £268 reimbursed to one trustee).

No trustee or connected person received any remuneration either directly or indirectly.

**11 Employees**

The average monthly number of employees during the year was:

|                    | <b>2025</b>   | <b>2024</b>   |
|--------------------|---------------|---------------|
|                    | <b>Number</b> | <b>Number</b> |
| Directors (unpaid) | 6             | 6             |
| Staff              | 36            | 32            |
|                    | <u>42</u>     | <u>38</u>     |

| <b>Employment costs</b> | <b>2025</b>      | <b>2024</b>    |
|-------------------------|------------------|----------------|
|                         | <b>£</b>         | <b>£</b>       |
| Wages and salaries      | 914,054          | 800,284        |
| Social security costs   | 66,357           | 56,759         |
| Other pension costs     | 37,146           | 30,736         |
|                         | <u>1,017,557</u> | <u>887,779</u> |

There were no employees whose annual remuneration was more than £60,000.

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**11 Employees** **(Continued)**

**Remuneration of key management personnel**

|                        | <b>2025</b>       | <b>2024</b>       |
|------------------------|-------------------|-------------------|
|                        | <b>£</b>          | <b>£</b>          |
| Aggregate compensation | 146,292           | 123,028           |
|                        | <u>          </u> | <u>          </u> |

**12 Other expenditure**

|                                               | <b>Unrestricted<br/>funds<br/>2025</b> | <b>Unrestricted<br/>funds<br/>2024</b> |
|-----------------------------------------------|----------------------------------------|----------------------------------------|
|                                               | <b>£</b>                               | <b>£</b>                               |
| Net loss on disposal of tangible fixed assets | -                                      | 3,422                                  |
|                                               | <u>          </u>                      | <u>          </u>                      |

**13 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**14 Tangible fixed assets**

|                                    | <b>Office<br/>Equipment</b> | <b>Computers</b>  | <b>Total</b>      |
|------------------------------------|-----------------------------|-------------------|-------------------|
|                                    | <b>£</b>                    | <b>£</b>          | <b>£</b>          |
| <b>Cost</b>                        |                             |                   |                   |
| At 1 April 2024                    | 7,061                       | 18,196            | 25,257            |
|                                    | <u>          </u>           | <u>          </u> | <u>          </u> |
| At 31 March 2025                   | 7,061                       | 18,196            | 25,257            |
|                                    | <u>          </u>           | <u>          </u> | <u>          </u> |
| <b>Depreciation and impairment</b> |                             |                   |                   |
| At 1 April 2024                    | 4,291                       | 10,225            | 14,516            |
| Depreciation charged in the year   | 571                         | 5,286             | 5,857             |
|                                    | <u>          </u>           | <u>          </u> | <u>          </u> |
| At 31 March 2025                   | 4,862                       | 15,511            | 20,373            |
|                                    | <u>          </u>           | <u>          </u> | <u>          </u> |
| <b>Carrying amount</b>             |                             |                   |                   |
| At 31 March 2025                   | 2,199                       | 2,685             | 4,884             |
|                                    | <u>          </u>           | <u>          </u> | <u>          </u> |
| At 31 March 2024                   | 2,769                       | 7,971             | 10,740            |
|                                    | <u>          </u>           | <u>          </u> | <u>          </u> |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15 Debtors**

|                                             | <b>2025</b>    | <b>2024</b>    |
|---------------------------------------------|----------------|----------------|
|                                             | <b>£</b>       | <b>£</b>       |
| <b>Amounts falling due within one year:</b> |                |                |
| Trade debtors                               | 299,318        | 201,094        |
| Other debtors                               | 1,354          | -              |
| Prepayments and accrued income              | 16,113         | 16,717         |
|                                             | <u>316,785</u> | <u>217,811</u> |

**16 Creditors: amounts falling due within one year**

|                                    | <b>2025</b>    | <b>2024</b>    |
|------------------------------------|----------------|----------------|
|                                    | <b>£</b>       | <b>£</b>       |
| Other taxation and social security | -              | 10,684         |
| Trade creditors                    | 587            | -              |
| Other creditors                    | 4,151          | 3,997          |
| Accruals and deferred income       | 125,802        | 138,583        |
|                                    | <u>130,540</u> | <u>153,264</u> |

**17 Retirement benefit schemes**

|                                                                     | <b>2025</b>   | <b>2024</b>   |
|---------------------------------------------------------------------|---------------|---------------|
|                                                                     | <b>£</b>      | <b>£</b>      |
| <b>Defined contribution schemes</b>                                 |               |               |
| Charge to profit or loss in respect of defined contribution schemes | <u>37,146</u> | <u>30,736</u> |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

There were no outstanding contributions at the year end.

**18 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                   | <b>At 1 April<br/>2024</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Transfers</b> | <b>At 31 March<br/>2025</b> |
|-------------------|----------------------------|-------------------------------|-------------------------------|------------------|-----------------------------|
|                   | <b>£</b>                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>         | <b>£</b>                    |
| Clear Information | 8,450                      | -                             | -                             | (600)            | 7,850                       |
| Oliver McGowan    | -                          | 107,105                       | (98,905)                      | (8,200)          | -                           |
|                   | <u>8,450</u>               | <u>107,105</u>                | <u>(98,905)</u>               | <u>(8,800)</u>   | <u>7,850</u>                |

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**18 Restricted funds****(Continued)**

| Previous year:    | At 1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2024<br>£ |
|-------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Clear Information | 8,950                   | -                          | -                          | (500)          | 8,450                    |
| Oliver McGowan    | -                       | 40,000                     | (40,000)                   | -              | -                        |
|                   | <u>8,950</u>            | <u>40,000</u>              | <u>(40,000)</u>            | <u>(500)</u>   | <u>8,450</u>             |

*Clear Information*

This funds represents the balance remaining for future commissions by Staffordshire County Council.

*Oliver McGowan*

This fund is for training on learning disability and autism.

**19 Unrestricted funds**

The income funds of the charity include Office Relocation which are the designated funds that have been set aside out of unrestricted funds by the trustees for specific purposes:

|                   | At 1 April<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2025<br>£ |
|-------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Office Relocation | 6,000                   | -                          | -                          | -              | 6,000                    |
| General funds     | 611,966                 | 1,246,600                  | (1,119,375)                | 8,800          | 747,991                  |
|                   | <u>617,966</u>          | <u>1,246,600</u>           | <u>(1,119,375)</u>         | <u>8,800</u>   | <u>753,991</u>           |

| Previous year:    | At 1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2024<br>£ |
|-------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Office Relocation | 6,000                   | -                          | -                          | -              | 6,000                    |
| General funds     | 496,199                 | 1,130,269                  | (1,015,002)                | 500            | 611,966                  |
|                   | <u>502,199</u>          | <u>1,130,269</u>           | <u>(1,015,002)</u>         | <u>500</u>     | <u>617,966</u>           |

*Office relocation*

This fund represents the balance to cover future relocation costs related to the Stoke on Trent office, including movement costs and adaptations at the new location.

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**20 Analysis of net assets between funds**

|                              | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£    |
|------------------------------|------------------------------------|----------------------------------|-----------------------|
| <b>At 31 March 2025:</b>     |                                    |                                  |                       |
| Tangible assets              | 4,884                              | -                                | 4,884                 |
| Current assets/(liabilities) | 749,107                            | 7,850                            | 756,957               |
|                              | <u>753,991</u>                     | <u>7,850</u>                     | <u>761,841</u>        |
|                              | <u><u>753,991</u></u>              | <u><u>7,850</u></u>              | <u><u>761,841</u></u> |
|                              |                                    |                                  |                       |
|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£    |
| <b>At 31 March 2024:</b>     |                                    |                                  |                       |
| Tangible assets              | 10,740                             | -                                | 10,740                |
| Current assets/(liabilities) | 607,226                            | 8,450                            | 615,676               |
|                              | <u>617,966</u>                     | <u>8,450</u>                     | <u>626,416</u>        |
|                              | <u><u>617,966</u></u>              | <u><u>8,450</u></u>              | <u><u>626,416</u></u> |

**21 Operating lease commitments****Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2025<br>£             | 2024<br>£            |
|----------------------------|-----------------------|----------------------|
| Within one year            | 50,665                | 43,592               |
| Between two and five years | 126,298               | 10,677               |
|                            | <u>176,963</u>        | <u>54,269</u>        |
|                            | <u><u>176,963</u></u> | <u><u>54,269</u></u> |

**22 Related party transactions**

During the year, a total of £189 (2024: £268) was reimbursed to 3 trustees (2024: 5 trustees) for expenses incurred in carrying out their duties as trustees.

No trustees received any remuneration for their role as trustees (2024: £nil) and no trustees received any benefits in kind (2024: £nil).

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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|           |                                                                   |              |                |
|-----------|-------------------------------------------------------------------|--------------|----------------|
| <b>23</b> | <b>Cash generated from operations</b>                             | <b>2025</b>  | <b>2024</b>    |
|           |                                                                   | <b>£</b>     | <b>£</b>       |
|           | Surplus for the year                                              | 135,425      | 115,267        |
|           | <b>Adjustments for:</b>                                           |              |                |
|           | Investment income recognised in statement of financial activities | (11,492)     | (7,825)        |
|           | (Gain)/loss on disposal of tangible fixed assets                  | -            | 3,422          |
|           | Depreciation and impairment of tangible fixed assets              | 5,856        | 7,829          |
|           | <b>Movements in working capital:</b>                              |              |                |
|           | (Increase) in debtors                                             | (98,974)     | (15,417)       |
|           | (Decrease)/increase in creditors                                  | (22,724)     | 128,465        |
|           |                                                                   | <hr/>        | <hr/>          |
|           | <b>Cash generated from operations</b>                             | <b>8,091</b> | <b>231,741</b> |
|           |                                                                   | <hr/>        | <hr/>          |

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# Accounts

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**ASIST.**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                                              |                                                                                           |                               |
|----------------------------------------------|-------------------------------------------------------------------------------------------|-------------------------------|
| <b>Trustees</b>                              | Mr MSG Ashton<br>Mr M Creek<br>Mrs SC Read<br>Mrs BJ Martin<br>Mr SD Gray<br>Mr J Boughey | (Appointed 18 September 2023) |
| <b>Chief Executive Officer and Secretary</b> | Mrs R Plant                                                                               |                               |
| <b>Charity number</b>                        | 1048075                                                                                   |                               |
| <b>Company number</b>                        | 03068125                                                                                  |                               |
| <b>Registered office</b>                     | Winton House<br>Stoke Road<br>Stoke on Trent<br>Staffordshire<br>ST4 2RW                  |                               |
| <b>Auditor</b>                               | Geens Limited<br>Graphic House<br>124 City Road<br>Stoke on Trent<br>ST4 2PH              |                               |
| <b>Bankers</b>                               | Unity Trust Bank plc<br>Nine Brindleyplace<br>4 Oozells Square<br>Birmingham<br>B1 2HB    |                               |

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**ASIST.**

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| Statement of financial activities | 11      |
| Balance sheet                     | 12      |
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## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

#### **Introduction from the Chair**

Established in 1994, Asist. has marked its 30th year of delivering advocacy across Stoke and Staffordshire. Asist. are commissioned to deliver an integrated Advocacy Service for the provision of a range of statutory and non-statutory services and support the Council to develop genuine Co-Production and Self-Advocacy with people with a disability (Experts by Experience).

Asist. advocacy is rights based and solution focused, complementing restorative practice approaches to resolving challenges and issues through:

- clear communication
- transparent process
- non-judgemental approach
- seeking positive and sustainable outcomes

We continue to raise awareness not only of our services but services within the community that we can connect people to and build bridges between different community groups. Asist has focused on raising our profile at local events to ensure we continue to reach as many marginalised groups and/ or individuals as possible.

Asist. are embedded within our community, enabling our advocates to gain understanding about the needs of individuals and communities at a local level. As we work in partnership with local statutory sector organisations, voluntary and education sectors, we can maintain a clear understanding of the many strategic drivers that come together to respond to the needs of all people in Staffordshire.

Listening effectively to the needs of all our stakeholders ensures that we build the learning from feedback into our service delivery and development. By ensuring we are identifying trends, anticipating demand, and mobilising our resources to meet the needs of individuals we can effectively target our advocacy support for those who most need it, at a time when they need it most.

*Emerita Prof Sue Read, Chair, Board of Trustees*

#### **Objectives and activities**

Established in 1994, Asist. is a people focused charity with a long history and excellent track record of providing high-quality statutory and non-statutory one to one and self-advocacy in Staffordshire and Stoke on Trent. Advocacy empowers vulnerable people, including those with Learning Disabilities (LD), Black and Minority Ethnicity (BAME) and Children and Young People (CYP) to have bigger voices and better lives.

Our vision is to support the many people who are considered to be vulnerable and do not have a voice in the way they live their lives; how their services are planned and provided; and are unsupported to access community resources and services. Our advocacy partners are often isolated, face barriers to inclusion, are unable to access services, social and employment opportunities, can suffer from poor mental and physical health and can experience abuse in a variety of forms. We believe this is a human rights issue, and our approach is person centred, empowering and professional; providing quality services that are inclusive. Asist. are passionate about enabling all our advocacy partners to speak up, make choices in their lives and access their rights.

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Aims**

Asist. exists to work alongside and empower those who lack the capacity or confidence and require support to express their needs and views effectively, by providing independent advocates, volunteers, independent visitors, and facilitators so that people can have an equal voice in the choices and decisions that affect their lives.

Asist. also works to extend the right to advocacy to groups beyond those currently covered by the Mental Health Act, Mental Capacity Act and Care Act; fundamentally upholding the rights of all citizens.

#### **Values and principles**

- **We think nationally but act locally**; delivering best practice in advocacy to benefit local people.
- **Our primary focus remains local**; Staffordshire, Stoke-on-Trent, and surrounding areas and that is where we will focus our efforts.
- **We believe providing advocacy is a privilege for the advocate.**
- **Advocacy partners have the right to receive the highest quality we can provide.**
- **We celebrate diversity and promote equality**; we believe that advocates work *with* their partners not *for* them and involve partners at every step and every stage.
- **We believe that people matter**; we respect and value people, staff, students, volunteers and stakeholders as well as advocacy partners; we believe in equal rights for all.
- **We believe in accessible advocacy** that is effective and empowering.
- **We are creative**, seeking solutions to barriers and challenges.
- **We are honest**, transparent, independent, and act with integrity and confidentiality at all times.

#### **Strategies**

Asist's strategies for achieving their stated aims and objectives remain unchanged; they are regularly reviewed by the Trustee Board, as they aim to:

- provide specialist independent advocacy, supporting people's rights to speak up and be heard.
- raise awareness of advocacy within all health and social care teams as well as community groups.
- continue to diversify the product range of our advocacy services, encompassing both 1-1 and group advocacy work (both statutory and non-statutory).
- look at the different opportunities to develop and innovate our current and new advocacy projects.
- network with local authorities, other charities, businesses, and other parties to further develop new and existing work, and have a greater impact and presence in the local areas where our work takes place.
- provide and deliver an accessible service.
- promote and develop best practice.

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

---

#### **Public benefit**

As an independent advocacy provider, we work in partnership with people, groups, organisations and statutory agencies in our local community and beyond. Our service delivery model focuses on supporting people with the most need in our community.

Thriving communities depend on individual people thriving. Asist advocacy helps to achieve key social care and health strategic ambitions within Staffordshire and Stoke-on-Trent:

- Creating employment, volunteering opportunities and skills sharing
- Supporting health literacy and patient activation for healthy lives
- Seeking and promoting social justice, equality, and diversity for inclusion
- Supporting marginalised communities to live in our community free from harm
- Providing information and support to live well at all times of life and end of life
- Supporting self-advocacy skills leading to increased independence
- Building capacity within our community to support people who need it most.

Asist. has quality standards and infrastructure of local expertise and community presence, which supports us to deliver outstanding advocacy that is innovative, empowering and fully accessible.

#### **Grant making and fundraising**

Asist does not try to raise donations from the general public, but regularly seeks and applies for grants from local and national funding institutions, which can be challenging.

The purpose of Asist's grant making activities is to sustain the continuation of current projects when funding expires and also to develop new innovative projects as set out in Asist's aims and objectives. Applications for grants and trusts are put together by a small group of staff, in conjunction with Trustees, who input their skills and knowledge into the application and start-up of new projects.

#### **Volunteers**

Volunteers are a well-established and integral part of Asist. A volunteer is someone who is not paid except for the reimbursement of genuine out of pocket expenses. Volunteers add to the value of Asist's work in a wide range of supportive roles by contributing their time, experience and skills. Asist's volunteers work in a wide variety of roles across Asist, providing direct support as well as administrative support. Asist ensures it provides training and support to enable volunteers to develop new skills and experiences many of who then enter the world of employment. Many of Asist's volunteers are people who have lived experience of using services or needing advocacy support.

Independent Visitors (IV's) are volunteers who offer confidential support to a young person they have been specifically matched with. Asist aim to make sure that every young person referred has an Independent Visitor who is right for them, to offer some stability and time just for them. We match our Independent Visitors with a young person with similar interest to support them whilst getting out in the community.

## **ASIST.**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Achievements and performance**

Asist continue to provide quality advocacy and support to the people who use our services, we were successful with an increase in delivery hours within a facility where we had worked for several years as well as gaining a new opportunity within a local Children's secure unit.

Asist successful gaining the Quality Performance Mark (QPM). The Advocacy Quality Performance Mark (QPM) is only awarded to organisations who can demonstrate that they provide excellent services in line with QPM standards and the advocacy charter. The QPM is a quality assurance assessment for providers of independent advocacy in England, Wales and Northern Ireland. It is based on the principles contained in the [Advocacy Charter](#) and the Advocacy Code of Practice, enabling providers to demonstrate how they are meeting the different standards.

A new project includes supporting the recruitment and training of experts by experience to support delivery of the Oliver McGowan mandatory training for all CQC regulated care providers. This Integrated Care Board (ICB) project has funding until the end of March 2025.

#### **Notable achievements in 2023/24 were:**

- Successfully tendered to provide the All Age, All Disability contract within Stoke-on-Trent.
- Retention of our private contracts based at three independent hospitals.
- Successfully secured another private contract within our local Children's mental health hospital.
- Receipt of funding from the Integrated Care Board to pilot a project for an Expert by Experience to facilitate the Oliver McGowan train the trainer.

#### **Financial review**

Asist continued to consolidate its financial position, with a solid year financially. There was continued regular scrutiny of accounts and financial information to inform the Board and management team to enable good decision making to ensure financial stability.

The main funding sources are through Local Authority contracts for the provision of statutory advocacy and the Staffordshire and Stoke-on-Trent Integrated Care Board for specialist and new projects including The Oliver McGowan Mandatory Training on Learning Disability and Autism.

The charity made a surplus this year of £115,267 compared to a surplus of £144,398 in the previous year. The unrestricted reserves at the year-end were £626,416 (2023: £502,199).

#### **Income**

We had anticipated that income levels for 2023/24 would be reduced in a climate of significant funding cuts across the voluntary sector and had planned accordingly. However, income has increased to £1,170,269 (2023: £1,151,768).

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Reserves policy**

Asist continues to prioritise increasing its reserves over the next three years. This will be done through generation of unrestricted income and identifying grants and trusts to support core services and non-statutory work.

The trustees aim to have between 3 and 6 months expenditure as free reserves. At the year end the free reserves are £521,845 (2022: £395,006), a reconciliation of which can be found below. The trustees consider the current level of reserves sufficient for the working capital requirements of the charity.

|                         |           |
|-------------------------|-----------|
| • Total funds held      | £626,416  |
| • Restricted funds      | £(8,450)  |
| • Designated funds      | £(6,000)  |
| • Tangible fixed assets | £(10,740) |
| • Lease commitments     | £(79,381) |
| • Free reserves         | £521,845  |

#### **Principle risks and uncertainties**

Our Staffordshire contract is due to end in the next 18 months, so will require a period of tender and application. The changing commissioning landscape also offers opportunities for new and innovative projects but remains competitive. However, we remain confident regarding our local and indeed national reputation and our specialist experiences established through our commitment and our advocacy work.

The Trustees assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate the exposure to major risks. Finances are monitored daily by the Chief Executive Officer and the Finance and IT Manager. Reports are made bimonthly to the Trustee Board.

#### **Plans for future periods**

Asist's core values, aims and objectives remain vital to its work and strategic direction. Regular feedback from our members, people who use our services, Asist staff, volunteers and commissioners of our service, evidenced that our core values remain important, which we will continue to promote through our training and on-going activity.

Diversification of income and building reserves remain the key priorities. This includes developing services and projects in new areas as well as expanding the range of projects, the collaborations we establish, and the high quality support we offer to marginalised, disenfranchised populations.

- To address our modest surplus budget, whilst retaining the quality of our delivery model and with minimum disruption.
- To review our premises options as we move forward; we are revisiting opportunities to find cheaper and more accessible premises.
- To explore additional methods of income generation.
- To review and revise where necessary, our methods for the delivery of quality advocacy during uncertain times.
- To assess the longer term suitability of our current data capture system and explore alternative solutions.

## **ASIST.**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Structure, governance and management**

Asist is a registered charity in England and Wales, 1048075 and a company limited by guarantee, 03068125. The Charity is governed by its Memorandum and Articles of Association as amended 22 February 2012.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr MSG Ashton

Mr M Creek

Mrs SC Read

Mrs BJ Martin

Mr SD Gray

Mr K Day

Mr J Boughey

(Resigned 21 November 2023)

(Appointed 18 September 2023)

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

Decisions are made at the committee member meetings after discussion and evaluation of the alternatives. A course of action is then agreed and implemented accordingly. The Trustees delegate day-to-day operation of the charity to the Chief Executive Office (R Plant) and the senior management team, comprising Operations Managers and Finance and IT Manager.

The trustees have reviewed all major risks and confirm that systems or procedures have been established to manage these risks.

#### **Trustee induction and training**

All Trustees have to undertake an induction session with the managers, and are given access to all Asist policies, procedures etc. Training is offered on trustee responsibilities using the recommended guidelines on the role of Trustees. Trustees are offered a chance to attend any training offered by local agencies which may be relevant.

#### **Remuneration policy for Key Management Personnel**

Management salaries are bench-marked against the industry standard. There are no other remuneration packages or performance related bonuses.

**ASIST.**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Statement of trustees' responsibilities**

The trustees, who are also the directors of Asist. for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent; and
- 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 adequate 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 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.

**Auditor**

In accordance with the company's articles, a resolution proposing that Geens Limited be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....

Mrs SC Read

**Trustee**

Date: .....

## ASIST.

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASIST.

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#### Opinion

We have audited the financial statements of Asist. (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2024 and of its incoming resources and application of resources, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## **ASIST.**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ASIST.**

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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.

As part of our planning process:

- we enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, whether there was any known, suspected or alleged fraud. the charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: the Charity SORP. FRS 102, Charities Act 2011. Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with relevant laws and regulations.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted and restricted funds.
- Obtaining third party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as charity board minutes for discussions of irregularities including fraud.

**ASIST.**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE TRUSTEES OF ASIST.**

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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Jared Grounsell BSc FCA (Senior Statutory Auditor)**  
**for and on behalf of**

.....

**Chartered Accountants**  
**Statutory Auditor**

**ASIST.**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

|                                       |          | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---------------------------------------|----------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|                                       | Notes    |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income and endowments from:</b>    |          |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                | 3        | 1,250                              | -                                | 1,250              | 16,944                             | -                                | 16,944             |
| Charitable activities                 | 4        | 1,114,032                          | 40,000                           | 1,154,032          | 1,123,351                          | 10,000                           | 1,133,351          |
| Investments                           | 5        | 7,825                              | -                                | 7,825              | 1,073                              | -                                | 1,073              |
| Other income                          | 6        | 7,162                              | -                                | 7,162              | 400                                | -                                | 400                |
| <b>Total income</b>                   |          | <b>1,130,269</b>                   | <b>40,000</b>                    | <b>1,170,269</b>   | <b>1,141,768</b>                   | <b>10,000</b>                    | <b>1,151,768</b>   |
| <b>Expenditure on:</b>                |          |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities                 | 7        | 1,011,580                          | 40,000                           | 1,051,580          | 1,006,320                          | 1,050                            | 1,007,370          |
| Other expenditure                     | 12       | 3,422                              | -                                | 3,422              | -                                  | -                                | -                  |
| <b>Total expenditure</b>              |          | <b>1,015,002</b>                   | <b>40,000</b>                    | <b>1,055,002</b>   | <b>1,006,320</b>                   | <b>1,050</b>                     | <b>1,007,370</b>   |
| <b>Net income</b>                     |          | <b>115,267</b>                     | <b>-</b>                         | <b>115,267</b>     | <b>135,448</b>                     | <b>8,950</b>                     | <b>144,398</b>     |
| Transfers between funds               |          | 500                                | (500)                            | -                  | -                                  | -                                | -                  |
| <b>Net movement in funds</b>          | <b>9</b> | <b>115,767</b>                     | <b>(500)</b>                     | <b>115,267</b>     | <b>135,448</b>                     | <b>8,950</b>                     | <b>144,398</b>     |
| <b>Reconciliation of funds:</b>       |          |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 April 2023         |          | 502,199                            | 8,950                            | 511,149            | 366,751                            | -                                | 366,751            |
| <b>Fund balances at 31 March 2024</b> |          | <b>617,966</b>                     | <b>8,450</b>                     | <b>626,416</b>     | <b>502,199</b>                     | <b>8,950</b>                     | <b>511,149</b>     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ASIST.****BALANCE SHEET****AS AT 31 MARCH 2024**

|                                                       | Notes | 2024<br>£ | £       | 2023<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 14    |           | 10,740  |           | 21,991  |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Debtors                                               | 15    | 217,811   |         | 202,394   |         |
| Cash at bank and in hand                              |       | 551,129   |         | 311,563   |         |
|                                                       |       | 768,940   |         | 513,957   |         |
| <b>Creditors: amounts falling due within one year</b> | 16    | (153,264) |         | (24,799)  |         |
| <b>Net current assets</b>                             |       |           | 615,676 |           | 489,158 |
| <b>Total assets less current liabilities</b>          |       |           | 626,416 |           | 511,149 |
| <b>The funds of the charity</b>                       |       |           |         |           |         |
| Restricted income funds                               | 18    |           | 8,450   |           | 8,950   |
| Unrestricted funds                                    |       |           | 617,966 |           | 502,199 |
|                                                       |       |           | 626,416 |           | 511,149 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on .....

.....  
Mr MSG Ashton  
**Trustee**

.....  
Mrs SC Read  
**Trustee**

Company registration number 03068125 (England and Wales)

**ASIST.**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|                                                               | Notes | 2024<br>£ | £       | 2023<br>£ | £        |
|---------------------------------------------------------------|-------|-----------|---------|-----------|----------|
| <b>Cash flows from operating activities</b>                   |       |           |         |           |          |
| Cash generated from operations                                | 23    |           | 231,741 |           | 6,484    |
| <b>Investing activities</b>                                   |       |           |         |           |          |
| Purchase of tangible fixed assets                             |       | -         |         | (20,674)  |          |
| Investment income received                                    |       | 7,825     |         | 1,073     |          |
|                                                               |       |           |         |           |          |
| <b>Net cash generated from/(used in) investing activities</b> |       |           | 7,825   |           | (19,601) |
| <b>Net cash used in financing activities</b>                  |       |           | -       |           | -        |
|                                                               |       |           |         |           |          |
| <b>Net increase/(decrease) in cash and cash equivalents</b>   |       |           | 239,566 |           | (13,117) |
| Cash and cash equivalents at beginning of year                |       |           | 311,563 |           | 324,680  |
| <b>Cash and cash equivalents at end of year</b>               |       |           | 551,129 |           | 311,563  |

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **1 Accounting policies**

##### **Charity information**

Asist. is a private company limited by guarantee incorporated in England and Wales. The registered office is Winton House, Stoke Road, Stoke on Trent, Staffordshire, ST4 2RW.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use in furtherance of their charitable objectives.

Designated funds comprises funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets given for use by the charity are recognised when receivable.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies**

**(Continued)**

**1.5 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.

Resources expended are shown in the period in which they are incurred and include VAT which is not recoverable.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                  |                      |
|------------------|----------------------|
| Office Equipment | 15% straight line    |
| Computers        | 33.33% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

|                            | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|----------------------------|------------------------------------|------------------------------------|
| Donations and gifts        | -                                  | 356                                |
| Grants Received            | 1,250                              | 4,000                              |
| Donated goods and services | -                                  | 12,588                             |
|                            | <u>1,250</u>                       | <u>16,944</u>                      |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**3 Income from donations and legacies****(Continued)**

|                                              | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|----------------------------------------------|------------------------------------|------------------------------------|
| <b>Grants receivable for core activities</b> |                                    |                                    |
| 1961 Charitable Trust                        | -                                  | 4,000                              |
| VAST                                         | 1,250                              | -                                  |
|                                              | <u>1,250</u>                       | <u>4,000</u>                       |

**4 Income from charitable activities**

|                                  | 2024<br>£        | 2023<br>£        |
|----------------------------------|------------------|------------------|
| Services provided under contract | 1,153,532        | 1,133,251        |
| Charitable rental income         | 500              | 100              |
|                                  | <u>1,154,032</u> | <u>1,133,351</u> |
| <b>Analysis by fund</b>          |                  |                  |
| Unrestricted funds               | 1,114,032        | 1,123,351        |
| Restricted funds                 | 40,000           | 10,000           |
|                                  | <u>1,154,032</u> | <u>1,133,351</u> |

**5 Income from investments**

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 7,825                              | 1,073                              |
|                     | <u>7,825</u>                       | <u>1,073</u>                       |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6 Other income**

|                                | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|--------------------------------|------------------------------------|------------------------------------|
| Other income - sundry receipts | 7,162                              | 400                                |

**7 Expenditure on charitable activities**

|                                                           | 2024<br>£ | 2023<br>£ |
|-----------------------------------------------------------|-----------|-----------|
| Staff costs                                               | 887,779   | 858,221   |
| Depreciation and impairment                               | 7,829     | 3,780     |
| Volunteer costs                                           | 10,348    | 1,936     |
| Bank charges                                              | 817       | 560       |
| Rent                                                      | 39,476    | 34,808    |
| Rates                                                     | 4,907     | 2,798     |
| Repairs and maintenance                                   | 3,851     | 990       |
| Telephone                                                 | 21,725    | 21,796    |
| Printing and stationery                                   | 8,486     | 12,328    |
| Computers and licences                                    | 33,100    | 43,506    |
| Other office costs                                        | 3,057     | 602       |
|                                                           | 1,021,375 | 981,325   |
| <b>Share of support and governance costs (see note 8)</b> |           |           |
| Support                                                   | 23,295    | 21,099    |
| Governance                                                | 6,910     | 4,946     |
|                                                           | 1,051,580 | 1,007,370 |
| <b>Analysis by fund</b>                                   |           |           |
| Unrestricted funds                                        | 1,011,580 | 1,006,320 |
| Restricted funds                                          | 40,000    | 1,050     |
|                                                           | 1,051,580 | 1,007,370 |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8 Support costs allocated to activities**

|                           | <b>2024</b>   | <b>2023</b>   |
|---------------------------|---------------|---------------|
|                           | <b>£</b>      | <b>£</b>      |
| Insurance                 | 11,093        | 10,379        |
| Legal & Professional Fees | 10,202        | 8,950         |
| Accountancy               | 2,000         | 1,770         |
| Governance costs          | 6,910         | 4,946         |
|                           | <u>30,205</u> | <u>26,045</u> |
|                           | <u>30,205</u> | <u>26,045</u> |
| <b>Analysed between:</b>  |               |               |
| Charitable activities     | 30,205        | 26,045        |
|                           | <u>30,205</u> | <u>26,045</u> |

|                                   | <b>2024</b>  | <b>2023</b>  |
|-----------------------------------|--------------|--------------|
|                                   | <b>£</b>     | <b>£</b>     |
| <b>Governance costs comprise:</b> |              |              |
| Audit fees                        | 5,500        | 3,330        |
| Trustees expenses                 | 268          | 56           |
| Conferences                       | 1,142        | 1,560        |
|                                   | <u>6,910</u> | <u>4,946</u> |
|                                   | <u>6,910</u> | <u>4,946</u> |

**9 Net movement in funds**

|                                                                  | <b>2024</b>   | <b>2023</b>  |
|------------------------------------------------------------------|---------------|--------------|
|                                                                  | <b>£</b>      | <b>£</b>     |
| The net movement in funds is stated after charging/(crediting):  |               |              |
| Fees payable for the audit of the charity's financial statements | 5,500         | 3,330        |
| Depreciation of owned tangible fixed assets                      | 7,829         | 3,780        |
| Loss on disposal of tangible fixed assets                        | 3,422         | -            |
|                                                                  | <u>16,751</u> | <u>7,110</u> |

**10 Trustees**

Five trustees received reimbursement in the current year for travel expenses of £268 (2023: £56 reimbursed to one trustee).

No trustee or connected person received any remuneration either directly or indirectly.

**11 Employees**

The average monthly number of employees during the year was:

|                    | <b>2024</b>   | <b>2023</b>   |
|--------------------|---------------|---------------|
|                    | <b>Number</b> | <b>Number</b> |
| Directors (unpaid) | 6             | 6             |
| Staff              | 36            | 32            |
|                    | <u>42</u>     | <u>38</u>     |
| Total              | <u>42</u>     | <u>38</u>     |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**11 Employees** **(Continued)**

| <b>Employment costs</b> | <b>2024</b>    | <b>2023</b>    |
|-------------------------|----------------|----------------|
|                         | <b>£</b>       | <b>£</b>       |
| Wages and salaries      | 800,284        | 778,860        |
| Social security costs   | 56,759         | 50,161         |
| Other pension costs     | 30,736         | 29,200         |
|                         | <u>887,779</u> | <u>858,221</u> |

There were no employees whose annual remuneration was more than £60,000.

**12 Other expenditure**

|                                               | <b>Unrestricted funds</b> | <b>Unrestricted funds</b> |
|-----------------------------------------------|---------------------------|---------------------------|
|                                               | <b>2024</b>               | <b>2023</b>               |
|                                               | <b>£</b>                  | <b>£</b>                  |
| Net loss on disposal of tangible fixed assets | 3,422                     | -                         |
|                                               | <u>3,422</u>              | <u>-</u>                  |

**13 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**14 Tangible fixed assets**

|                                    | <b>Office Equipment</b> | <b>Computers</b> | <b>Total</b>  |
|------------------------------------|-------------------------|------------------|---------------|
|                                    | <b>£</b>                | <b>£</b>         | <b>£</b>      |
| <b>Cost</b>                        |                         |                  |               |
| At 1 April 2023                    | 8,159                   | 28,843           | 37,002        |
| Disposals                          | (1,099)                 | (10,647)         | (11,746)      |
| At 31 March 2024                   | <u>7,060</u>            | <u>18,196</u>    | <u>25,256</u> |
| <b>Depreciation and impairment</b> |                         |                  |               |
| At 1 April 2023                    | 4,819                   | 10,192           | 15,011        |
| Depreciation charged in the year   | 571                     | 7,258            | 7,829         |
| Eliminated in respect of disposals | (1,099)                 | (7,225)          | (8,324)       |
| At 31 March 2024                   | <u>4,291</u>            | <u>10,225</u>    | <u>14,516</u> |
| <b>Carrying amount</b>             |                         |                  |               |
| At 31 March 2024                   | <u>2,769</u>            | <u>7,971</u>     | <u>10,740</u> |
| At 31 March 2023                   | <u>3,340</u>            | <u>18,651</u>    | <u>21,991</u> |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**15 Debtors**

|                                             | <b>2024</b>    | <b>2023</b>    |
|---------------------------------------------|----------------|----------------|
|                                             | <b>£</b>       | <b>£</b>       |
| <b>Amounts falling due within one year:</b> |                |                |
| Trade debtors                               | 201,094        | 188,088        |
| Prepayments and accrued income              | 16,717         | 14,306         |
|                                             | <u>217,811</u> | <u>202,394</u> |

**16 Creditors: amounts falling due within one year**

|                                    | <b>2024</b>    | <b>2023</b>   |
|------------------------------------|----------------|---------------|
|                                    | <b>£</b>       | <b>£</b>      |
| Other taxation and social security | 10,684         | 13,627        |
| Trade creditors                    | -              | 104           |
| Other creditors                    | 3,997          | 5,435         |
| Accruals and deferred income       | 138,583        | 5,633         |
|                                    | <u>153,264</u> | <u>24,799</u> |

**17 Retirement benefit schemes**

|                                                                     | <b>2024</b>   | <b>2023</b>   |
|---------------------------------------------------------------------|---------------|---------------|
|                                                                     | <b>£</b>      | <b>£</b>      |
| <b>Defined contribution schemes</b>                                 |               |               |
| Charge to profit or loss in respect of defined contribution schemes | <u>30,736</u> | <u>29,200</u> |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

There were no outstanding contributions at the year end.

**18 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                   | <b>At 1 April<br/>2023</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Transfers</b> | <b>At 31 March<br/>2024</b> |
|-------------------|----------------------------|-------------------------------|-------------------------------|------------------|-----------------------------|
|                   | <b>£</b>                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>         | <b>£</b>                    |
| Clear Information | 8,950                      | -                             | -                             | (500)            | 8,450                       |
| Oliver McGowan    | -                          | 40,000                        | (40,000)                      | -                | -                           |
|                   | <u>8,950</u>               | <u>40,000</u>                 | <u>(40,000)</u>               | <u>(500)</u>     | <u>8,450</u>                |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**18 Restricted funds****(Continued)**

| Previous year:    | At 1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2023<br>£ |
|-------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Clear Information | -                       | 10,000                     | (1,050)                    | -              | 8,950                    |

*Clear Information*

This funds represents the balance remaining for future commissions by Staffordshire County Council.

*Oliver McGowan*

This fund is for training on learning disability and autism.

**19 Unrestricted funds**

The income funds of the charity include Office Relocation which are the designated funds that have been set aside out of unrestricted funds by the trustees for specific purposes:

|                   | At 1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2024<br>£ |
|-------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Office Relocation | 6,000                   | -                          | -                          | -              | 6,000                    |
| General funds     | 496,199                 | 1,130,269                  | (1,015,002)                | 500            | 611,966                  |
|                   | 502,199                 | 1,130,269                  | (1,015,002)                | 500            | 617,966                  |

| Previous year:    | At 1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2023<br>£ |
|-------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Office Relocation | 6,000                   | -                          | -                          | -              | 6,000                    |
| General funds     | 360,751                 | 1,141,768                  | (1,006,320)                | -              | 496,199                  |
|                   | 366,751                 | 1,141,768                  | (1,006,320)                | -              | 502,199                  |

*Office relocation*

This fund represents the balance to cover future relocation costs related to the Stoke on Trent office, including movement costs and adaptations at the new location.

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**20 Analysis of net assets between funds**

|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 March 2024:</b>     |                                    |                                  |                    |
| Tangible assets              | 10,740                             | -                                | 10,740             |
| Current assets/(liabilities) | 607,226                            | 8,450                            | 615,676            |
|                              | <u>617,966</u>                     | <u>8,450</u>                     | <u>626,416</u>     |
|                              |                                    |                                  |                    |
|                              | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
| <b>At 31 March 2023:</b>     |                                    |                                  |                    |
| Tangible assets              | 21,991                             | -                                | 21,991             |
| Current assets/(liabilities) | 480,208                            | 8,950                            | 489,158            |
|                              | <u>502,199</u>                     | <u>8,950</u>                     | <u>511,149</u>     |

**21 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2024<br>£     | 2023<br>£     |
|----------------------------|---------------|---------------|
| Within one year            | 43,592        | 37,732        |
| Between two and five years | 10,677        | 41,649        |
|                            | <u>54,269</u> | <u>79,381</u> |

**22 Related party transactions****Remuneration of key management personnel**

The key management personnel of the charity comprise of the CEO, Service Managers and Finance Manager. The total employee benefits are as follows:

|                          | 2024<br>£      | 2023<br>£      |
|--------------------------|----------------|----------------|
| Key management personnel | 123,028        | 133,180        |
|                          | <u>123,028</u> | <u>133,180</u> |

**ASIST.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|           |                                                                   |                    |              |
|-----------|-------------------------------------------------------------------|--------------------|--------------|
| <b>22</b> | <b>Related party transactions</b>                                 | <b>(Continued)</b> |              |
| <b>23</b> | <b>Cash generated from operations</b>                             | <b>2024</b>        | <b>2023</b>  |
|           |                                                                   | <b>£</b>           | <b>£</b>     |
|           | Surplus for the year                                              | 115,267            | 144,398      |
|           | Adjustments for:                                                  |                    |              |
|           | Investment income recognised in statement of financial activities | (7,825)            | (1,073)      |
|           | Loss on disposal of tangible fixed assets                         | 3,422              | -            |
|           | Depreciation and impairment of tangible fixed assets              | 7,829              | 3,780        |
|           | Movements in working capital:                                     |                    |              |
|           | (Increase) in debtors                                             | (15,417)           | (143,682)    |
|           | Increase in creditors                                             | 128,465            | 3,061        |
|           | <b>Cash generated from operations</b>                             | <b>231,741</b>     | <b>6,484</b> |

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# Accounts

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**ASIST.**

**Charity registration number 1048075**

**Company registration number 03068125 (England and Wales)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**ASIST.**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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|                          |                                                                                               |                           |
|--------------------------|-----------------------------------------------------------------------------------------------|---------------------------|
| <b>Trustees</b>          | M S G Ashton<br>M Creek<br>K B Day<br>S C Read<br>B Martin<br>S Gray                          | (Appointed 29 March 2023) |
| <b>Secretary</b>         | Ms R Plant                                                                                    |                           |
| <b>Charity number</b>    | 1048075                                                                                       |                           |
| <b>Company number</b>    | 03068125                                                                                      |                           |
| <b>Registered office</b> | Winton House<br>Stoke Road<br>Stoke on Trent<br>Staffordshire<br>ST4 2RW                      |                           |
| <b>Auditor</b>           | Dyke Yaxley Limited<br>1 Brassey Road<br>Old Potts Way<br>Shrewsbury<br>Shropshire<br>SY3 7FA |                           |
| <b>Bankers</b>           | Unity Trust Bank plc<br>Nine Brindleyplace<br>4 Oozells Square<br>Birmingham<br>B1 2HB        |                           |

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# ASIST.

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# **ASIST.**

## **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

### **Introduction from the Chair**

Following the award of the Staffordshire 'All Age, All Disability' contract in April 2022, then the Stoke 'All Age' advocacy contract in April 2023, Asist. once again has become the main advocacy provider within Stoke-on-Trent and Staffordshire.

Asist. are commissioned to deliver an integrated Advocacy Service for the provision of a range of statutory and non-statutory (Stoke only) services and support the Council to develop genuine Co-Production and Self-Advocacy with people with a disability (Experts by Experience).

Asist. advocacy is rights based and solution focused, complementing restorative practice approaches to resolving challenges and issues through:

- clear communication
- transparent process
- non-judgemental approach
- seeking positive and sustainable outcomes

We continue to raise awareness not only of our services but services within the community that we can connect people to and build bridges between different community groups. Asist. has focused on raising our profile at local events to ensure we continue to reach as many marginalised groups and/ or individuals as possible.

Asist. are embedded within our community, enabling our advocates to gain understanding about the needs of individuals and communities at a local level. As we work in partnership with local statutory sector organisations, voluntary and education sectors, we can maintain a clear understanding of the many strategic drivers that come together to respond to the needs of all people in Staffordshire.

Listening effectively to the needs of all our stakeholders ensures that we build the learning from feedback into our service delivery and development. By ensuring we are identifying trends, anticipating demand, and mobilising our resources to meet the needs of individuals we can effectively target our advocacy support for those who most need it, at a time when they need it most.

*Emerita Prof Sue Read, Chair, Board of Trustees*

### **Objectives and activities**

Established in 1994, Asist. is a people focused charity with a long history and excellent track record of providing high-quality statutory and non-statutory one to one and self-advocacy in Staffordshire and Stoke on Trent. Advocacy empowers vulnerable people, including those with Learning Disabilities (LD), Black and Minority Ethnicity (BAME) and Children and Young People (CYP) to have bigger voices and better lives.

Our vision is to support the many people who are considered to be vulnerable and do not have a voice in the way they live their lives; how their services are planned and provided; and are unsupported to access community resources and services. Our clients are often isolated, face barriers to inclusion, are unable to access services, social and employment opportunities, can suffer from poor mental and physical health and can experience abuse in a variety of forms. We believe this is a human rights issue, and our approach is person centred, empowering and professional; providing quality services that are inclusive. Asist. are passionate about enabling all our clients to speak up, make choices in their lives and access their rights.

# **ASIST.**

## **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2023**

---

### **Aims**

To encourage, develop and support volunteers to complement and add value to the work of paid staff. At Asist. we aim to:

- encourage and enable people to become and remain volunteers
- maximise the involvement of volunteers in all aspects of the project
- communicate the importance and value of volunteering throughout the projects.

### **Values and principles**

- volunteering helps Asist. to fulfil its charitable and strategic objectives
- values volunteering as an important aspect of promoting Asist.'s work
- appreciates volunteering can change and enrich the lives of individuals who volunteer
- volunteers help Asist., add credibility to our work and support positive relationships with the local community.

Asist. ensures there are adequate resources for the recruitment, management, supervision, support and development of volunteers.

### **Strategies**

Asist.'s strategies for achieving their stated aims and objectives remain unchanged; they are regularly reviewed by the Trustee Board, as they aim to:

- provide specialist independent advocacy, supporting people's rights to speak up and be heard.
- raise awareness of advocacy within all health and social care teams as well as community groups.
- continue to diversify the product range of our advocacy services, encompassing both 1-1 and group advocacy work (both statutory and non-statutory).
- look at the different opportunities to develop and innovate our current and new advocacy projects.
- network with local authorities, other charities, businesses, and other parties to further develop new and existing work, and have a greater impact and presence in the local areas where our work takes place.
- provide and deliver an accessible service.
- promote and develop best practice.

# **ASIST.**

## **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2023**

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The criteria or measures Asist. uses to assess success in the reporting period include:

- routinely collecting and reporting on data of our clients' experiences of the service, the outcomes and the experiences of service providers and commissioners. This information is presented, monitored and reviewed by commissioners at regular meetings, with this data being used to improve and develop the services.
- with a number of our services, commissioners will provide Asist. with key performance indicators that serve as a benchmark for measuring/assessing success and progression within a project.
- Asist. continues to meet contractual demands, reviewed through regular contract review meetings with associated commissioners. The main key performance indicators set by the Council are based upon meeting the Indicative Volume Ranges for new referrals for the different types of advocacy provision.
- Asist.'s Quality Assurance process has been a key focus, with a range of staff from across the organisation contributing towards the pursuit of a range of QA goals and targets.
- Asist. continued work with partners, service users, stakeholders and commissioners helps to identify gaps in local provision and find new ways of meeting needs and gaps with limited resources.

The wide range of activities undertaken by Asist. ensures we continue to meet our stated aims and objectives.

- Self-advocacy groups and 1-1 advocacy for vulnerable people, including people with learning disabilities, minority groups and children and young people.
- Statutory advocacy work including IMCA, IMHA, Care Act, NHS Complaints Advocacy.

In setting the objectives the Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

### **Public benefit**

As an independent advocacy provider, we work in partnership with people, groups, organisations and statutory agencies in our local community and beyond. Our service delivery model focuses on supporting people with the most need in our community.

Thriving communities depend on individual people thriving. Asist. advocacy helps to achieve key social care and health strategic ambitions within Staffordshire and Stoke-on-Trent:

- Creating employment, volunteering opportunities and skills sharing
- Supporting health literacy and patient activation for healthy lives
- Seeking and promoting social justice, equality, and diversity for inclusion
- Supporting marginalised communities to live in our community free from harm
- Providing information and support to live well at all times of life and end of life
- Supporting self-advocacy skills leading to increased independence
- Building capacity within our community to support people who need it most.

Asist. has quality standards and infrastructure of local expertise and community presence, which supports us to deliver outstanding advocacy that is innovative, empowering and fully accessible.

# **ASIST.**

## **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2023**

---

### **Grant-making and fundraising**

Asist. does not try to raise donations from the general public, but regularly seeks and applies for grants from local and national funding institutions, which can be challenging.

The purpose of Asist.'s grant making activities is to sustain the continuation of current projects when funding expires and also to develop new innovative projects as set out in Asist.'s aims and objectives. Applications for grants and trusts are put together by a small group of staff, in conjunction with Trustees, who input their skills and knowledge into the application and start-up of new projects.

### **Volunteers**

Volunteers are a well-established and integral part of Asist. A volunteer is someone who is not paid except for the reimbursement of genuine out of pocket expenses. Volunteers add to the value of Asist.'s work in a wide range of supportive roles by contributing their time, experience and skills. Asist.'s volunteers work in a wide variety of roles across Asist., providing direct support as well as administrative support. Asist. ensures it provides training and support to enable volunteers to develop new skills and experiences many of who then enter the world of employment. Many of Asist.'s volunteers are people who have lived experience of using services or needing advocacy support.

Independent Visitors (IV's) are volunteers who offer confidential support to a young person they have been specifically matched with. They are separate from social services, all other agencies and are there just for the young person.

Asist. aim to make sure that every young person referred has an Independent Visitor who is right for them, to offer some stability and time just for them. We match our Independent Visitors with a young person with similar interest to support them whilst getting out in the community.

### **Achievements and performance**

Asist. continued to provide quality advocacy and support to the people who used our services, providing dynamic, flexible and innovative support to people, especially those who were further disadvantaged or isolated by the restrictions and challenges of the pandemic. During this time, we were able to innovate and be flexible in how we worked with people, and delivered our services, including using technology and remote working.

Asist. increased the number of people who attended groups, with increased access to remote meetings and other IT solutions.

Asist. were successful with bids for new contracts where we had worked for several years as well as new opportunities. The new projects included working in partnership with local charities and community groups.

### **Notable achievements in 2022/23 were:**

- Successfully tendered to provide the All Age, All Disability contract in Staffordshire which also led to the award of a further contract for Coproduction within the County.
- Successfully tendering to retain our Stoke advocacy provision albeit at a lower value and now including the Children's provision.
- Retention of our private contracts based at three independent hospitals.
- Receipt of funding from the Integrated Care Board to pilot a project for an Expert by Experience to facilitate Self and Peer Advocacy within independent hospital settings.
- We are now a member of our local Safeguarding board, which has a focus on the effectiveness of practice in safeguarding adults in a variety of situations.

# ASIST.

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Financial review

Asist. continued to consolidate its financial position, with a solid year financially. There was continued regular scrutiny of management accounts and financial information to inform the Board and management team to enable good decision making to ensure financial stability.

Asist. were successful in putting together robust, realistic and effective budgets to win new work, which were competitive but also ensured full-cost recovery for all new contracts.

The main funding sources are through Local Authority contracts, for the provision of statutory advocacy and Local health Commissioners for specialist and new projects. We also have a Local Authority contract for supporting groups of people with learning disabilities, NHS Complaints and physical disabilities.

The charity made a surplus this year of £144,398 compared to a surplus of £51,317 in the previous year. The unrestricted reserves at the year end were £502,199 (2022: £366,751).

### Income

We had anticipated that income levels for 2022/23 would be reduced in a climate of significant funding cuts across the voluntary sector and had planned accordingly. However, income has increased to £1,151,768 (2022: £796,991).

### Reserves policy

Asist. continues to prioritise increasing its reserves over the next three years. This will be done through generation of unrestricted income and identifying grants and trusts to support core services and non-statutory work.

The trustees aim to have between 3 and 6 months expenditure as free reserves. At the year end the free reserves are £395,006 (2022: £277,087), a reconciliation of which can be found below. The trustees consider the current level of reserves sufficient for the working capital requirements of the charity.

|                       |           |
|-----------------------|-----------|
| Total funds held      | £511,149  |
| Restricted funds      | £(8,950)  |
| Designated funds      | £(6,000)  |
| Tangible fixed assets | £(21,992) |
| Capital commitments   | £(79,201) |
| Free reserves         | £395,006  |

### Principle risks and uncertainties

The principal risks continue to be financial in a period of uncertainty around levels of funding from Local Authorities, who themselves are under significant financial pressure. There are some contracts due to end in the next two years, so will require a period of tenders and applications. The changing commissioning landscape also offers opportunities for new and innovative projects but remains competitive. However, we remain confident regarding our local and indeed national reputation and our specialist experiences established through our commitment and our advocacy work.

The Trustees assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate the exposure to major risks. Finances are monitored daily by the Chief Executive Officer and the Finance and IT Manager. Reports are made bi-monthly to the Trustee Board.

# ASIST.

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### Plans for future periods

Asist.'s core values, aims and objectives remain vital to its work and strategic direction. Regular feedback from our members, people who use our services, Asist. staff, volunteers and commissioners of our service, evidenced that our core values remain important, which we will continue to promote through our training and on-going activity.

Diversification of income and building reserves remain the key priorities. This includes developing services and projects in new areas as well as expanding the range of projects, the collaborations we establish, and the high quality support we offer to marginalised, disenfranchised populations.

- To address our modest surplus budget, whilst retaining the quality of our delivery model and with minimum disruption.
- To review our premises options as we move forward; we are revisiting opportunities to find cheaper and more accessible premises.
- To explore additional methods of income generation.
- Capitalise on the new County interest in the Asist. delivery model following the successful tender proposal.
- To review and revise where necessary, our methods for the delivery of quality advocacy during uncertain times.
- City contract renewal is due out early Autumn, this will potentially be a larger contract than we currently hold. We have already commenced planning in advance of the tender launch.

### Structure, governance and management

Asist. is a registered charity in England and Wales, 1048075 and a company limited by guarantee, 03068125. The Charity is governed by its Memorandum and Articles of Association as amended 22 February 2012.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Harris (Resigned 30 November 2022)

M S G Ashton

M Creek

K B Day

S C Read

B Martin

S Gray (Appointed 29 March 2023)

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

The Trustees are aware of the need to ensure the charity has a fresh, robust Trustee Board. Although certain trustees have served for more than nine years their contribution is extremely valued, provide continuity, appropriate blend of skills and are exceptionally well informed for the sector the charity provides services to.

Decisions are made at the committee member meetings after discussion and evaluation of the alternatives. A course of action is then agreed and implemented accordingly. The Trustees delegate day-to-day operation of the charity to the Chief Executive Office (R Plant) and the senior management team, comprising Operations Managers and Finance and IT Manager.

**ASIST.**

**TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Trustee induction and training**

All Trustees have to undertake an induction session with the managers, and are given access to all Asist. policies, procedures etc. Training is offered on trustee responsibilities using the recommended guidelines on the role of Trustees. Trustees are offered a chance to attend any training offered by local agencies which may be relevant.

The Trustees are aware of the need to ensure the charity has a fresh, robust Trustee Board. Although certain trustees have served for more than nine years their contribution is extremely valued, provide continuity, appropriate blend of skills and are exceptionally well informed for the sector the charity provides services to.

Decisions are made at the committee member meetings after discussion and evaluation of the alternatives. A course of action is then agreed and implemented accordingly. The Trustees delegate day-to-day operation of the charity to the Chief Executive Office (R Plant) and the senior management team, comprising Operations Managers and Finance and IT Manager.

Asist. has been successful in attracting new Board members, one during the year and one since the year end. We will continue to critically review our skill mix and target future recruitment of Trustees accordingly.

**Remuneration policy for Key Management Personnel**

Management salaries are bench-marked against the industry standard. There are no other remuneration packages or performance related bonuses.

**Auditor**

In accordance with the company's articles, a resolution proposing that Dyke Yaxley Limited be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees and signed on its behalf by:

.....  
S C Read  
**Trustee**

Date: .....

## **ASIST.**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023**

---

The trustees, who are also the directors of Asist. for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 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.

# ASIST.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASIST.

---

### Opinion

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

In our opinion, the financial statements:

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

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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.

### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees report has been prepared in accordance with applicable legal requirements.

# **ASIST.**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ASIST.**

---

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees report.

We have nothing to report in respect of the following matters in relation to which the 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.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

### **Auditor's 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 auditor's 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. These legal and regulatory frameworks include Advocacy Code of Practice and Adult and Children's Safeguarding.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and Accounting and Reporting by Charities SORP: FRS102. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

**ASIST.**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF ASIST.**

---

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Directors that represented a risk of material misstatement due to fraud.

We did not identify any key audit matters relating to irregularities, including fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Stacey Lea FCA (Senior Statutory Auditor)  
for and on behalf of Dyke Yaxley Limited**

.....

**Chartered Accountants  
Statutory Auditor**

1 Brassey Road  
Old Potts Way  
Shrewsbury  
Shropshire  
SY3 7FA

# ASIST.

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

### Current financial year

|                                                           |       | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|                                                           | Notes |                                    |                                  |                    |                    |
| <b><u>Income and endowments from:</u></b>                 |       |                                    |                                  |                    |                    |
| Donations and legacies                                    | 2     | 16,944                             | -                                | 16,944             | 44,425             |
| Charitable activities                                     | 3     | 1,123,351                          | 10,000                           | 1,133,351          | 746,781            |
| Investments                                               | 4     | 1,073                              | -                                | 1,073              | 62                 |
| Other income                                              | 5     | 400                                | -                                | 400                | 5,723              |
| <b>Total income</b>                                       |       | <b>1,141,768</b>                   | <b>10,000</b>                    | <b>1,151,768</b>   | <b>796,991</b>     |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                    |                    |
| Raising funds                                             | 6     | -                                  | -                                | -                  | 400                |
| Charitable activities                                     | 7     | 1,006,320                          | 1,050                            | 1,007,370          | 745,274            |
| <b>Total expenditure</b>                                  |       | <b>1,006,320</b>                   | <b>1,050</b>                     | <b>1,007,370</b>   | <b>745,674</b>     |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <b>135,448</b>                     | <b>8,950</b>                     | <b>144,398</b>     | <b>51,317</b>      |
| Fund balances at 1 April 2022                             |       | 366,751                            | -                                | 366,751            | 315,434            |
| <b>Fund balances at 31 March 2023</b>                     |       | <b>502,199</b>                     | <b>8,950</b>                     | <b>511,149</b>     | <b>366,751</b>     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## ASIST.

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

|                                                           |       | Unrestricted<br>funds<br>2022<br>£ | Total<br>2022<br>£    |
|-----------------------------------------------------------|-------|------------------------------------|-----------------------|
|                                                           | Notes |                                    |                       |
| <b><u>Income and endowments from:</u></b>                 |       |                                    |                       |
| Donations and legacies                                    | 2     | 44,425                             | 44,425                |
| Charitable activities                                     | 3     | 746,781                            | 746,781               |
| Investments                                               | 4     | 62                                 | 62                    |
| Other income                                              | 5     | 5,723                              | 5,723                 |
| <b>Total income</b>                                       |       | <u>796,991</u>                     | <u>796,991</u>        |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                       |
| Raising funds                                             | 6     | <u>400</u>                         | <u>400</u>            |
| Charitable activities                                     | 7     | <u>745,274</u>                     | <u>745,274</u>        |
| <b>Total expenditure</b>                                  |       | <u>745,674</u>                     | <u>745,674</u>        |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 51,317                             | 51,317                |
| Fund balances at 1 April 2021                             |       | <u>315,434</u>                     | <u>315,434</u>        |
| <b>Fund balances at 31 March 2022</b>                     |       | <u><u>366,751</u></u>              | <u><u>366,751</u></u> |

# ASIST.

## BALANCE SHEET

AS AT 31 MARCH 2023

|                                                       | Notes | 2023<br>£ | £       | 2022<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 13    |           | 21,991  |           | 5,097   |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Debtors                                               | 14    | 202,394   |         | 58,712    |         |
| Cash at bank and in hand                              |       | 311,563   |         | 324,680   |         |
|                                                       |       | 513,957   |         | 383,392   |         |
| <b>Creditors: amounts falling due within one year</b> | 15    | (24,799)  |         | (21,738)  |         |
| Net current assets                                    |       |           | 489,158 |           | 361,654 |
| <b>Total assets less current liabilities</b>          |       |           | 511,149 |           | 366,751 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Restricted funds                                      | 17    |           | 8,950   |           | -       |
| <u>Unrestricted funds</u>                             |       |           |         |           |         |
| Designated funds                                      | 18    | 6,000     |         | 6,000     |         |
| General unrestricted funds                            |       | 496,199   |         | 360,751   |         |
|                                                       |       |           | 502,199 |           | 366,751 |
|                                                       |       |           | 511,149 |           | 366,751 |

The financial statements were approved by the Trustees on .....

.....  
M S G Ashton  
Trustee

.....  
S C Read  
Trustee

Company registration number 03068125

## ASIST.

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

|                                                             | Notes | 2023<br>£ | £        | 2022<br>£ | £       |
|-------------------------------------------------------------|-------|-----------|----------|-----------|---------|
| <b>Cash flows from operating activities</b>                 |       |           |          |           |         |
| Cash generated from operations                              | 22    |           | 6,484    |           | 55,693  |
| <b>Investing activities</b>                                 |       |           |          |           |         |
| Purchase of tangible fixed assets                           |       | (20,674)  |          | (5,139)   |         |
| Investment income received                                  |       | 1,073     |          | 62        |         |
| <b>Net cash used in investing activities</b>                |       |           | (19,601) |           | (5,077) |
| <b>Net cash used in financing activities</b>                |       |           | -        |           | -       |
| <b>Net (decrease)/increase in cash and cash equivalents</b> |       |           | (13,117) |           | 50,616  |
| Cash and cash equivalents at beginning of year              |       |           | 324,680  |           | 274,064 |
| <b>Cash and cash equivalents at end of year</b>             |       |           | 311,563  |           | 324,680 |

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

---

**1 Accounting policies**

**Charity information**

Asist. is a private company limited by guarantee incorporated in England and Wales. The registered office is Winton House, Stoke Road, Stoke on Trent, Staffordshire, ST4 2RW. Asist. is registered with the Charities Commission for England and Wales, registration number 1048075.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Recognition of the value of significant discounted rates by technical providers has been included in the accounts.

Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Assets given for use by the charity are recognised when receivable.

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### *Volunteer income - unpaid general volunteers*

Like many charities, we often rely on the contribution of unpaid general volunteers in carrying out our activities. However, placing a monetary value on this contribution presents significant difficulties. For example, volunteers might complement the work of paid staff rather than replace them. These factors, together with the lack of a market comparator price for general volunteers, make it impractical for their contribution to be measured reliably for accounting purposes. Given this absence of a reliable measurement basis, the contribution of general volunteers is not included as income in these accounts.

### 1.5 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.

Resources expended are shown in the period in which they are incurred and include VAT which is not recoverable.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                  |                |
|------------------|----------------|
| Office Equipment | 15% on cost    |
| Computers        | 33.33% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**ASIST.**

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

---

**1 Accounting policies**

**(Continued)**

**1.10 Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.12 Debtors**

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

**1.13 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 2 Donations and legacies

|                                              | Unrestricted funds | Unrestricted funds |
|----------------------------------------------|--------------------|--------------------|
|                                              | 2023               | 2022               |
|                                              | £                  | £                  |
| Donations and gifts                          | 356                | 159                |
| Grants Received                              | 4,000              | 34,659             |
| Donated goods and services                   | 12,588             | 9,607              |
|                                              | <u>16,944</u>      | <u>44,425</u>      |
| <b>Grants receivable for core activities</b> |                    |                    |
| Lloyds Bank Foundation                       | -                  | 17,214             |
| 1961 Charitable Trust                        | 4,000              | 4,000              |
| The Baily Thomas Charitable Fund             | -                  | 5,000              |
| VAST                                         | -                  | 3,750              |
| Voiceability                                 | -                  | 4,695              |
|                                              | <u>4,000</u>       | <u>34,659</u>      |

### 3 Charitable activities

|                                  | 2023             | 2022           |
|----------------------------------|------------------|----------------|
|                                  | £                | £              |
| Services provided under contract | 1,133,251        | 746,781        |
| Charitable rental income         | 100              | -              |
|                                  | <u>1,133,351</u> | <u>746,781</u> |
| <b>Analysis by fund</b>          |                  |                |
| Unrestricted funds               | 1,123,351        | 746,781        |
| Restricted funds                 | 10,000           | -              |
|                                  | <u>1,133,351</u> | <u>746,781</u> |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### 4 Investments

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2023               | 2022               |
|                     | £                  | £                  |
| Interest receivable | 1,073              | 62                 |
|                     | <u>          </u>  | <u>          </u>  |

### 5 Other income

|                                | Unrestricted funds | Unrestricted funds |
|--------------------------------|--------------------|--------------------|
|                                | 2023               | 2022               |
|                                | £                  | £                  |
| Other income - sundry receipts | 400                | 5,723              |
|                                | <u>          </u>  | <u>          </u>  |

### 6 Raising funds

|                                  | Total Unrestricted funds |                   |
|----------------------------------|--------------------------|-------------------|
|                                  | 2023                     | 2022              |
|                                  | £                        | £                 |
| <u>Fundraising and publicity</u> |                          |                   |
| Fundraising agents               | -                        | 400               |
|                                  | <u>          </u>        | <u>          </u> |
|                                  | -                        | 400               |
|                                  | <u>          </u>        | <u>          </u> |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 7 Charitable activities

|                                        | 2023<br>£        | 2022<br>£      |
|----------------------------------------|------------------|----------------|
| Staff costs                            | 858,221          | 619,230        |
| Depreciation and impairment            | 3,780            | 398            |
| Volunteer costs                        | 1,936            | 7,258          |
| Bank charges                           | 560              | 581            |
| Rent                                   | 34,808           | 28,092         |
| Rates                                  | 2,798            | 2,966          |
| Repairs and maintenance                | 990              | 4,541          |
| Telephone                              | 21,796           | 13,444         |
| Printing and stationery                | 12,328           | 4,418          |
| Computers and licences                 | 43,506           | 36,114         |
| Other office costs                     | 602              | 10,374         |
|                                        | <u>981,325</u>   | <u>727,416</u> |
| Share of support costs (see note 8)    | 21,099           | 14,248         |
| Share of governance costs (see note 8) | 4,946            | 3,610          |
|                                        | <u>1,007,370</u> | <u>745,274</u> |
| <b>Analysis by fund</b>                |                  |                |
| Unrestricted funds                     | 1,006,320        | 745,274        |
| Restricted funds                       | 1,050            | -              |
|                                        | <u>1,007,370</u> | <u>745,274</u> |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Support costs

|                                        | Support costs | Governance costs | 2023          | Support costs | Governance costs | 2022          |
|----------------------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
|                                        | £             | £                | £             | £             | £                | £             |
| Insurance                              | 10,379        | -                | 10,379        | 6,556         | -                | 6,556         |
| Legal & Professional Fees              | 8,950         | -                | 8,950         | 5,892         | -                | 5,892         |
| Accountancy                            | 1,770         | -                | 1,770         | 1,800         | -                | 1,800         |
| Audit fees                             | -             | 3,330            | 3,330         | -             | 3,505            | 3,505         |
| Trustees expenses                      | -             | 56               | 56            | -             | -                | -             |
| Conferences                            | -             | 1,560            | 1,560         | -             | 105              | 105           |
|                                        | <u>21,099</u> | <u>4,946</u>     | <u>26,045</u> | <u>14,248</u> | <u>3,610</u>     | <u>17,858</u> |
| Analysed between Charitable activities | <u>21,099</u> | <u>4,946</u>     | <u>26,045</u> | <u>14,248</u> | <u>3,610</u>     | <u>17,858</u> |

### 9 Net movement in funds

|                                                                                           | 2023<br>£    | 2022<br>£  |
|-------------------------------------------------------------------------------------------|--------------|------------|
| Net movement in funds is stated after charging/(crediting)                                |              |            |
| Fees payable to the company's auditor for the audit of the company's financial statements | 3,330        | 3,505      |
| Depreciation of owned tangible fixed assets                                               | <u>3,780</u> | <u>398</u> |

### 10 Trustees

One trustee received reimbursement of expenses in the current year of £56 for travel expenses (2022: No trustees were reimbursed).

No trustee or connected person received any remuneration either directly or indirectly.

### 11 Employees

The average monthly number of employees during the year was:

|                    | 2023<br>Number | 2022<br>Number |
|--------------------|----------------|----------------|
| Directors (unpaid) | 6              | 6              |
| Staff              | <u>32</u>      | <u>24</u>      |
| Total              | <u>38</u>      | <u>30</u>      |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 11 Employees (Continued)

| Employment costs      | 2023<br>£      | 2022<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 778,860        | 550,528        |
| Social security costs | 50,161         | 44,626         |
| Other pension costs   | 29,200         | 24,076         |
|                       | <u>858,221</u> | <u>619,230</u> |

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Tangible fixed assets

|                                    | Office<br>Equipment<br>£ | Computers<br>£ | Total<br>£    |
|------------------------------------|--------------------------|----------------|---------------|
| <b>Cost</b>                        |                          |                |               |
| At 1 April 2022                    | 9,152                    | 12,987         | 22,139        |
| Additions                          | 784                      | 19,890         | 20,674        |
| Disposals                          | (1,777)                  | (4,034)        | (5,811)       |
| At 31 March 2023                   | <u>8,159</u>             | <u>28,843</u>  | <u>37,002</u> |
| <b>Depreciation and impairment</b> |                          |                |               |
| At 1 April 2022                    | 6,123                    | 10,919         | 17,042        |
| Depreciation charged in the year   | 473                      | 3,307          | 3,780         |
| Eliminated in respect of disposals | (1,777)                  | (4,034)        | (5,811)       |
| At 31 March 2023                   | <u>4,819</u>             | <u>10,192</u>  | <u>15,011</u> |
| <b>Carrying amount</b>             |                          |                |               |
| At 31 March 2023                   | <u>3,340</u>             | <u>18,651</u>  | <u>21,991</u> |
| At 31 March 2022                   | <u>3,029</u>             | <u>2,068</u>   | <u>5,097</u>  |

### 14 Debtors

|                                             | 2023<br>£      | 2022<br>£     |
|---------------------------------------------|----------------|---------------|
| <b>Amounts falling due within one year:</b> |                |               |
| Trade debtors                               | 188,088        | 43,797        |
| Prepayments and accrued income              | 14,306         | 14,915        |
|                                             | <u>202,394</u> | <u>58,712</u> |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 15 Creditors: amounts falling due within one year

|                                    | 2023<br>£     | 2022<br>£     |
|------------------------------------|---------------|---------------|
| Other taxation and social security | 13,627        | 10,157        |
| Trade creditors                    | 104           | -             |
| Other creditors                    | 5,435         | 4,000         |
| Accruals                           | 5,633         | 7,581         |
|                                    | <u>24,799</u> | <u>21,738</u> |

### 16 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £29,200 (2022 - £24,076).

There were no outstanding contributions at the year end.

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                   | Movement<br>in funds       |                       | Movement in funds          |                       |                                     |                             |
|-------------------|----------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|-----------------------------|
|                   | Balance at<br>1 April 2021 | Incoming<br>resources | Balance at<br>1 April 2022 | Incoming<br>resources | Resources<br>expended 31 March 2023 | Balance at<br>31 March 2023 |
|                   | £                          | £                     | £                          | £                     | £                                   | £                           |
| Clear Information | -                          | -                     | -                          | 10,000                | (1,050)                             | 8,950                       |

#### Clear Information

This fund represents the balance remaining for future commissions by Staffordshire County Council.

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                   | Balance at<br>1 April 2021<br>£ | Transfers<br>£ | Balance at<br>1 April 2022<br>£ | Movement<br>in funds<br>Incoming<br>resources<br>£ | Balance at<br>31 March 2023<br>£ |
|-------------------|---------------------------------|----------------|---------------------------------|----------------------------------------------------|----------------------------------|
| Office Relocation | -                               | 6,000          | 6,000                           | -                                                  | 6,000                            |
|                   | -                               | 6,000          | 6,000                           | -                                                  | 6,000                            |

#### Office relocation

This fund represents the balance to cover future relocation costs related to the Stoke on Trent office, including movement costs and adaptations at the new location. This is likely to occur within the next two years.

### 19 Analysis of net assets between funds

|                                                    | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total Unrestricted<br>funds<br>2023<br>£ | Total Unrestricted<br>funds<br>2022<br>£ |
|----------------------------------------------------|------------------------------------|----------------------------------|------------------------------------------|------------------------------------------|
| Fund balances at 31 March 2023 are represented by: |                                    |                                  |                                          |                                          |
| Tangible assets                                    | 21,991                             | -                                | 21,991                                   | 5,097                                    |
| Current assets/(liabilities)                       | 480,208                            | 8,950                            | 489,158                                  | 361,654                                  |
|                                                    | 502,199                            | 8,950                            | 511,149                                  | 366,751                                  |

### 20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2023<br>£ | 2022<br>£ |
|----------------------------|-----------|-----------|
| Within one year            | 37,732    | 27,619    |
| Between two and five years | 41,469    | 50,948    |
|                            | 79,201    | 78,567    |

During the year, lease payments of £39,371 (2022: £30,917) were recognised as an expense.

## ASIST.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 21 Related party transactions

##### Remuneration of key management personnel

The key management personnel of the charity comprise of the CEO, Staffordshire Service Manager, Operations Manager and Development Manager. The total employee benefits are as follows:

|                        | 2023<br>£ | 2022<br>£ |
|------------------------|-----------|-----------|
| Aggregate compensation | 133,180   | 157,456   |

#### 22 Cash generated from operations

|                                                                   | 2023<br>£    | 2022<br>£     |
|-------------------------------------------------------------------|--------------|---------------|
| Surplus for the year                                              | 144,398      | 51,317        |
| Adjustments for:                                                  |              |               |
| Investment income recognised in statement of financial activities | (1,073)      | (62)          |
| Depreciation and impairment of tangible fixed assets              | 3,780        | 398           |
| Movements in working capital:                                     |              |               |
| (Increase)/decrease in stocks                                     | -            | 7,984         |
| (Increase)/decrease in debtors                                    | (143,682)    | 12,248        |
| Increase in creditors                                             | 3,061        | 1,022         |
| (Decrease) in deferred income                                     | -            | (17,214)      |
| <b>Cash generated from operations</b>                             | <b>6,484</b> | <b>55,693</b> |

**ASIST**

England & Wales - Charity number 1048075

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# Accounts

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**ASIST.**

**Charity registration number 1048075**

**Company registration number 03068125 (England and Wales)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**ASIST.**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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|                          |                                                                                               |
|--------------------------|-----------------------------------------------------------------------------------------------|
| <b>Trustees</b>          | S Harris<br>M S G Ashton<br>M Creek<br>K B Day<br>S C Read<br>B Martin                        |
| <b>Secretary</b>         | Ms Cathy Jones                                                                                |
| <b>Charity number</b>    | 1048075                                                                                       |
| <b>Company number</b>    | 03068125                                                                                      |
| <b>Registered office</b> | Winton House<br>Stoke Road<br>Stoke on Trent<br>Staffordshire<br>ST4 2RW                      |
| <b>Auditor</b>           | Dyke Yaxley Limited<br>1 Brassey Road<br>Old Potts Way<br>Shrewsbury<br>Shropshire<br>SY3 7FA |
| <b>Bankers</b>           | Unity Trust Bank plc<br>Nine Brindleyplace<br>4 Oozells Square<br>Birmingham<br>B1 2HB        |

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# ASIST.

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# **ASIST.**

## **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

### **Introduction from the Chair**

2021/22 has proven to be an extremely busy but ultimately fruitful year. We have throughout retained a clear focus on the importance of the County Advocacy tender which was formally released at the end of August 2021. Prior to this release, the management team focused on preparation and copious amounts of planning, which was imperative, as we were very aware that we would be in competition with national advocacy providers, with much larger funds to underpin this process and key in-house bid writers to lead on the drafting once the tender document was released. It was gratifying to receive confirmation that we had been successful in securing the whole tender.

As a local voluntary sector organisation, we have continued to work closely with our statutory and private sector commissioners and we have received consistent positive feedback from all.

We have worked closely with our external HR advisors to ensure that our in-house guidance during 2021/2022 has remained responsive and appropriate at all stages of the Covid pandemic. The flexible model that we established at the beginning of the Covid crisis has proven to be effective, with staff gradually returning to the office base as appropriate.

During this year we were extremely pleased to appoint a Patron for our charity - Jane Sawyers. Jane had previously been the Assistant Chief Constable in Staffordshire and has a particular interest in equality and diversity.

*Emerita Prof Sue Read, Chair, Board of Trustees*

### **Objectives and activities**

Our charity's objectives are to provide personal advocacy services to the people of Staffordshire.

We aim to ensure that people of all ages who need or receive social welfare or health services have access to an independent and personal advocate.

The company develops an annual action plan which sets organisational and project targets, which is reviewed on a quarterly basis to ensure that the objectives are being met. The action plan identifies the short-term objectives which are designed to lead towards the long-term goals as identified in our five year plan.

Our main objectives continue to focus on: -

1. Providing an advocacy service
2. Maximising the availability of advocacy services throughout the County
3. Raising awareness of advocacy
4. Pursuing the development of good advocacy practice
5. Promoting good practice and making policies and practices freely available

In setting the objectives the Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

# **ASIST.**

## **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

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### **Public Benefit**

Asist.'s activities support and give benefit to people who face challenges in having their voice heard in relation to the choices and decisions which affect their lives as a consequence of having a physical or learning disability and/or mental health issue. Its purpose is to ensure that such persons do not suffer disadvantage, discrimination or contravention of their rights, and are supported to have an equal voice in society.

This support may cover all aspects of a person's life, but is particularly relevant to their engagement with providers of health and social care services.

This is achieved through the provision of advocates, both paid and volunteering, who principally engage in the following activities:

- Ensuring that eligible people have access to information regarding their rights, entitlements and options.
- Ensuring that eligible people are supported to understand their options, making information clear where appropriate, in order to reach an informed view, choice or opinion.
- Ensuring that their view, choice or opinion is given a voice - this may be through writing letters on a person's behalf, supporting them to speak up or representing their views, and supporting them at meetings and reviews.

Asist. provides the Independent Mental Capacity Advocacy service (IMCA), Independent Mental Health Act Advocacy service (IMHA), Care Act and NHS Complaints in Staffordshire and Stoke on Trent. Asist. also offers advocacy to people in Stoke on Trent through a number of specialist projects including BAME and Parents Advocacy. We have once again managed to retain funding for our established BAME Advocacy provision. We have also continued to successfully deliver health advocacy and Group/Self-Advocacy for people with learning disabilities through our Reach project, albeit with a further funding reduction within our Reach work.

### **Achievements and performance**

Notable achievements in 2021/22 were:

- Asist. now operates with a cloud-based computer system, which has supported our move across to more flexible delivery models during lockdown. Trustees and Managers remain vigilant with regard to the need to engage with new opportunities for additional funding to underpin, for what has been for some time, reducing funding levels.
- Following the input from an external fundraiser, for a short period of time during the previous year, we were able to bring in additional small funding grant pots this year, which have enabled us to further underpin some of the funding reductions in our contracted work and minimise wider financial uncertainty within the statutory sector.
- We have been able to come out with a modest surplus at the end of the financial year.
- The Advocacy Awareness Week in November 2021 was a very successful event in which Asist. was a significant national partner leading on key themes.

### **Financial review**

The charity made a surplus this year of £51,317 compared to a surplus of £14,332 in the previous year. The unrestricted reserves at the year end were £366,751 (2021: £315,434).

### **Income**

We had anticipated that income levels for 2021/22 would be reduced in a climate of significant funding cuts across the voluntary sector and had planned accordingly. However, income has increased to £796,991 (2021: £763,988).

# ASIST.

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Reserves Policy

The trustees aim to have between 3 and 6 months expenditure as free reserves. At the year end the free reserves are £277,087 (2021: £300,353). The trustees consider the current level of reserves sufficient for the working capital requirements of the charity.

The Trustees assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate the exposure to major risks. Finances are monitored daily by the Chief Executive Officer and the Finance and IT Manager. Reports are made bi-monthly to the Executive committee.

### Plans for future periods

- To address our modest surplus budget, whilst retaining the quality of our delivery model and with minimum disruption.
- To review our premises options as we move forward; we are revisiting opportunities to find cheaper and more accessible premises.
- To explore additional methods of income generation.
- Capitalise on the new County interest in the Asist. delivery model following the successful tender proposal.
- To review and revise where necessary, our methods for the delivery of quality advocacy during uncertain times.
- City contract renewal is due out early Autumn, this will potentially be a larger contract than we currently hold. We have already commenced planning in advance of the tender launch.

### Structure, governance and management

Asist. is a registered charity in England and Wales, 1048075 and a company limited by guarantee, 03068125. The Charity is governed by its Memorandum and Articles of Association as amended 22 February 2012.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Harris

M S G Ashton

P Edwards

(Resigned 26 May 2021)

M Creek

K B Day

S C Read

B Martin

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed. All Trustees have to undertake an induction session with the managers, and are given access to all Asist policies, procedures etc. Training is offered on trustee responsibilities using the recommended guidelines on the role of Trustees. Trustees are offered a chance to attend any training offered by local agencies which may be relevant.

The Trustees are aware of the need to ensure the charity has a fresh, robust Trustee Board. Although certain trustees have served for more than nine years their contribution is extremely valued, provide continuity, appropriate blend of skills and are exceptionally well informed for the sector the charity provides services to.

Decisions are made at the committee member meetings after discussion and evaluation of the alternatives. A course of action is then agreed and implemented accordingly. The Trustees delegate day-to-day operation of the charity to the Chief Executive Office (C Jones) and the senior management team, comprising Operations Managers and Finance and IT Manager.

**ASIST.**

**TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2022***

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**Auditor**

In accordance with the company's articles, a resolution proposing that Dyke Yaxley Limited be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees and signed on its behalf by:

.....

S C Read

**Trustee**

Date: .....

# **ASIST.**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES** **FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees, who are also the directors of Asist. for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 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.

# ASIST.

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASIST.

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### Opinion

We have audited the financial statements of Asist. (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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.

### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees report has been prepared in accordance with applicable legal requirements.

# **ASIST.**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ASIST.**

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### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees report.

We have nothing to report in respect of the following matters in relation to which the 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.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

### **Auditor's 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 auditor's 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

**ASIST.**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF ASIST.**

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There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Directors that represented a risk of material misstatement due to fraud.

We did not identify any key audit matters relating to irregularities, including fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Ian Walsh FCA (Senior Statutory Auditor)  
for and on behalf of Dyke Yaxley Limited**

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**Chartered Accountants  
Statutory Auditor**

1 Brassey Road  
Old Potts Way  
Shrewsbury  
Shropshire  
SY3 7FA

# ASIST.

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

### Current financial year

|                                                           |       | Unrestricted<br>funds<br>2022<br>£ | Total<br>2021<br>£    |
|-----------------------------------------------------------|-------|------------------------------------|-----------------------|
|                                                           | Notes |                                    |                       |
| <b><u>Income and endowments from:</u></b>                 |       |                                    |                       |
| Donations and legacies                                    | 2     | 44,425                             | 32,320                |
| Charitable activities                                     | 3     | 746,781                            | 730,444               |
| Investments                                               | 4     | 62                                 | 129                   |
| Other income                                              | 5     | 5,723                              | 1,095                 |
| <b>Total income</b>                                       |       | <u>796,991</u>                     | <u>763,988</u>        |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                       |
| Raising funds                                             | 6     | <u>400</u>                         | <u>14,355</u>         |
| Charitable activities                                     | 7     | <u>745,274</u>                     | <u>735,301</u>        |
| <b>Total expenditure</b>                                  |       | <u>745,674</u>                     | <u>749,656</u>        |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 51,317                             | 14,332                |
| Fund balances at 1 April 2021                             |       | <u>315,434</u>                     | <u>301,102</u>        |
| <b>Fund balances at 31 March 2022</b>                     |       | <u><u>366,751</u></u>              | <u><u>315,434</u></u> |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ASIST.

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

|                                                           |       | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|-----------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|
|                                                           | Notes |                                    |                                  |                    |
| <b><u>Income and endowments from:</u></b>                 |       |                                    |                                  |                    |
| Donations and legacies                                    | 2     | 30,320                             | 2,000                            | 32,320             |
| Charitable activities                                     | 3     | 730,444                            | -                                | 730,444            |
| Investments                                               | 4     | 129                                | -                                | 129                |
| Other income                                              | 5     | 1,095                              | -                                | 1,095              |
|                                                           |       |                                    |                                  |                    |
| <b>Total income</b>                                       |       | 761,988                            | 2,000                            | 763,988            |
|                                                           |       |                                    |                                  |                    |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                    |
| Raising funds                                             | 6     | 14,355                             | -                                | 14,355             |
|                                                           |       |                                    |                                  |                    |
| Charitable activities                                     | 7     | 733,301                            | 2,000                            | 735,301            |
|                                                           |       |                                    |                                  |                    |
| <b>Total expenditure</b>                                  |       | 747,656                            | 2,000                            | 749,656            |
|                                                           |       |                                    |                                  |                    |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 14,332                             | -                                | 14,332             |
|                                                           |       |                                    |                                  |                    |
| Fund balances at 1 April 2020                             |       | 301,102                            | -                                | 301,102            |
|                                                           |       |                                    |                                  |                    |
| <b>Fund balances at 31 March 2021</b>                     |       | 315,434                            | -                                | 315,434            |

# ASIST.

## BALANCE SHEET

AS AT 31 MARCH 2022

|                                                       | Notes | 2022<br>£       | £              | 2021<br>£       | £              |
|-------------------------------------------------------|-------|-----------------|----------------|-----------------|----------------|
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Tangible assets                                       | 12    |                 | 5,097          |                 | 356            |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Stocks                                                | 13    | -               |                | 7,984           |                |
| Debtors                                               | 14    | 58,712          |                | 70,960          |                |
| Cash at bank and in hand                              |       | 324,680         |                | 274,064         |                |
|                                                       |       | <u>383,392</u>  |                | <u>353,008</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 15    | <u>(21,738)</u> |                | <u>(37,930)</u> |                |
| Net current assets                                    |       |                 | 361,654        |                 | 315,078        |
| <b>Total assets less current liabilities</b>          |       |                 | <u>366,751</u> |                 | <u>315,434</u> |
| <b>Income funds</b>                                   |       |                 |                |                 |                |
| <u>Unrestricted funds</u>                             |       |                 |                |                 |                |
| Designated funds                                      | 19    | 6,000           |                | -               |                |
| General unrestricted funds                            |       | <u>360,751</u>  |                | <u>315,434</u>  |                |
|                                                       |       |                 | 366,751        |                 | 315,434        |
|                                                       |       |                 | <u>366,751</u> |                 | <u>315,434</u> |

The financial statements were approved by the Trustees on .....

.....  
M S G Ashton  
Trustee

.....  
S C Read  
Trustee

Company registration number 03068125

# ASIST.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

|                                                               | Notes | 2022<br>£ | £       | 2021<br>£ | £       |
|---------------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Cash flows from operating activities</b>                   |       |           |         |           |         |
| Cash generated from operations                                | 22    |           | 55,693  |           | 102,548 |
| <b>Investing activities</b>                                   |       |           |         |           |         |
| Purchase of tangible fixed assets                             |       | (5,139)   |         | -         |         |
| Investment income received                                    |       | 62        |         | 129       |         |
|                                                               |       |           |         |           |         |
| <b>Net cash (used in)/generated from investing activities</b> |       |           | (5,077) |           | 129     |
| <b>Net cash used in financing activities</b>                  |       |           | -       |           | -       |
|                                                               |       |           |         |           |         |
| <b>Net increase in cash and cash equivalents</b>              |       |           | 50,616  |           | 102,677 |
| Cash and cash equivalents at beginning of year                |       |           | 274,064 |           | 171,387 |
|                                                               |       |           |         |           |         |
| <b>Cash and cash equivalents at end of year</b>               |       |           | 324,680 |           | 274,064 |

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

---

**1 Accounting policies**

**Charity information**

Asist. is a private company limited by guarantee incorporated in England and Wales. The registered office is Winton House, Stoke Road, Stoke on Trent, Staffordshire, ST4 2RW. Asist. is registered with the Charities Commission for England and Wales, registration number 1048075.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Assets given for use by the charity are recognised when receivable.

Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Volunteer income - unpaid general volunteers***

Like many charities, we often rely on the contribution of unpaid general volunteers in carrying out our activities. However, placing a monetary value on this contribution presents significant difficulties. For example, volunteers might complement the work of paid staff rather than replace them. These factors, together with the lack of a market comparator price for general volunteers, make it impractical for their contribution to be measured reliably for accounting purposes. Given this absence of a reliable measurement basis, the contribution of general volunteers is not included as income in these accounts.

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

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**1 Accounting policies**

**(Continued)**

**1.5 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.

Resources expended are shown in the period in which they are incurred and include VAT which is not recoverable.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                  |                |
|------------------|----------------|
| Office Equipment | 15% on cost    |
| Computers        | 33.33% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**ASIST.**

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

---

**1 Accounting policies**

**(Continued)**

**1.11 Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.13 Debtors**

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

**1.14 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 2 Donations and legacies

|                                              | Unrestricted<br>funds | Unrestricted<br>funds | Restricted<br>funds | Total         |
|----------------------------------------------|-----------------------|-----------------------|---------------------|---------------|
|                                              | 2022                  | 2021                  | 2021                | 2021          |
|                                              | £                     | £                     | £                   | £             |
| Donations and gifts                          | 159                   | 5,025                 | -                   | 5,025         |
| Grants Received                              | 34,659                | 25,295                | 2,000               | 27,295        |
| Donated goods and services                   | 9,607                 | -                     | -                   | -             |
|                                              | <u>44,425</u>         | <u>30,320</u>         | <u>2,000</u>        | <u>32,320</u> |
| <b>Grants receivable for core activities</b> |                       |                       |                     |               |
| Lloyds Bank Foundation                       | 17,214                | 12,295                | -                   | 12,295        |
| Severn Trent Community Fund                  | -                     | 5,000                 | -                   | 5,000         |
| The Community Foundation                     | -                     | 1,000                 | -                   | 1,000         |
| The Hospital Saturday Fund                   | -                     | -                     | 2,000               | 2,000         |
| 1961 Charitable Trust                        | 4,000                 | 4,000                 | -                   | 4,000         |
| Open Gate Trust                              | -                     | 2,000                 | -                   | 2,000         |
| The Grace Trust                              | -                     | 1,000                 | -                   | 1,000         |
| The Baily Thomas Charitable Fund             | 5,000                 | -                     | -                   | -             |
| VAST                                         | 3,750                 | -                     | -                   | -             |
| Voiceability                                 | 4,695                 | -                     | -                   | -             |
|                                              | <u>34,659</u>         | <u>25,295</u>         | <u>2,000</u>        | <u>27,295</u> |

### 3 Charitable activities

|                                    | 2022           | 2021           |
|------------------------------------|----------------|----------------|
|                                    | £              | £              |
| Sales within charitable activities | -              | 20             |
| Services provided under contract   | 746,781        | 730,424        |
|                                    | <u>746,781</u> | <u>730,444</u> |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 4 Investments

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2022                  | 2021                  |
|                     | £                     | £                     |
| Interest receivable | 62                    | 129                   |
|                     | <u>        </u>       | <u>        </u>       |

### 5 Other income

|                                | Unrestricted<br>funds | Unrestricted<br>funds |
|--------------------------------|-----------------------|-----------------------|
|                                | 2022                  | 2021                  |
|                                | £                     | £                     |
| Other income - sundry receipts | 5,723                 | 1,095                 |
|                                | <u>        </u>       | <u>        </u>       |

### 6 Raising funds

|                                  | Unrestricted<br>funds | Unrestricted<br>funds |
|----------------------------------|-----------------------|-----------------------|
|                                  | 2022                  | 2021                  |
|                                  | £                     | £                     |
| <u>Fundraising and publicity</u> |                       |                       |
| Fundraising agents               | 400                   | 4,450                 |
| Other fundraising costs          | -                     | 725                   |
| Staff costs                      | -                     | 9,180                 |
|                                  | <u>        </u>       | <u>        </u>       |
| Fundraising and publicity        | 400                   | 14,355                |
|                                  | <u>        </u>       | <u>        </u>       |
|                                  | 400                   | 14,355                |
|                                  | <u>        </u>       | <u>        </u>       |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

|                                        | 2022<br>£      | 2021<br>£      |
|----------------------------------------|----------------|----------------|
| Staff costs                            | 619,230        | 626,816        |
| Depreciation and impairment            | 398            | 2,012          |
| Volunteer costs                        | 7,258          | 591            |
| Bank charges                           | 581            | 559            |
| Rent                                   | 28,092         | 29,793         |
| Rates                                  | 2,966          | 1,401          |
| Repairs and maintenance                | 4,541          | 562            |
| Telephone                              | 13,444         | 13,028         |
| Printing and stationery                | 4,418          | 5,144          |
| Computers and licences                 | 36,114         | 21,173         |
| Other office costs                     | 10,374         | 8,748          |
|                                        | <u>727,416</u> | <u>709,827</u> |
| Share of support costs (see note 8)    | 14,248         | 22,636         |
| Share of governance costs (see note 8) | 3,610          | 2,838          |
|                                        | <u>745,274</u> | <u>735,301</u> |
| <b>Analysis by fund</b>                |                |                |
| Unrestricted funds                     | 745,274        | 733,301        |
| Restricted funds                       | -              | 2,000          |
|                                        | <u>-</u>       | <u>2,000</u>   |

### 8 Support costs

|                                        | Support costs<br>£ | Governance costs<br>£ | 2022 Support costs<br>£ | Governance costs<br>£ | 2021<br>£     |
|----------------------------------------|--------------------|-----------------------|-------------------------|-----------------------|---------------|
| Insurance                              | 6,556              | -                     | 6,556                   | 10,531                | 10,531        |
| Legal & Professional Fees              | 5,892              | -                     | 5,892                   | 10,305                | 10,305        |
| Accountancy                            | 1,800              | -                     | 1,800                   | 1,800                 | 1,800         |
| Audit fees                             | -                  | 3,505                 | 3,505                   | -                     | 2,646         |
| Trustees expenses                      | -                  | -                     | -                       | -                     | 138           |
| Conferences                            | -                  | 105                   | 105                     | -                     | 54            |
|                                        | <u>14,248</u>      | <u>3,610</u>          | <u>17,858</u>           | <u>22,636</u>         | <u>25,474</u> |
| Analysed between Charitable activities | <u>14,248</u>      | <u>3,610</u>          | <u>17,858</u>           | <u>22,636</u>         | <u>25,474</u> |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

|          |                                                                                           |                   |                   |
|----------|-------------------------------------------------------------------------------------------|-------------------|-------------------|
| <b>9</b> | <b>Net movement in funds</b>                                                              | <b>2022</b>       | <b>2021</b>       |
|          |                                                                                           | <b>£</b>          | <b>£</b>          |
|          | Net movement in funds is stated after charging/(crediting)                                |                   |                   |
|          | Fees payable to the company's auditor for the audit of the company's financial statements | 3,505             | 2,646             |
|          | Depreciation of owned tangible fixed assets                                               | 398               | 2,012             |
|          |                                                                                           | <u>          </u> | <u>          </u> |

### 10 Trustees

No trustees received reimbursement of expenses in the current year (2021: Three were reimbursed £138).

No trustee or connected person received any remuneration either directly or indirectly.

### 11 Employees

The average monthly number of employees during the year was:

|                    |                   |                   |
|--------------------|-------------------|-------------------|
|                    | <b>2022</b>       | <b>2021</b>       |
|                    | <b>Number</b>     | <b>Number</b>     |
| Directors (unpaid) | 6                 | 7                 |
| Staff              | 24                | 26                |
|                    | <u>          </u> | <u>          </u> |
| Total              | 30                | 33                |
|                    | <u>          </u> | <u>          </u> |

|                         |                   |                   |
|-------------------------|-------------------|-------------------|
| <b>Employment costs</b> | <b>2022</b>       | <b>2021</b>       |
|                         | <b>£</b>          | <b>£</b>          |
| Wages and salaries      | 550,528           | 562,724           |
| Social security costs   | 44,626            | 47,053            |
| Other pension costs     | 24,076            | 26,219            |
|                         | <u>          </u> | <u>          </u> |
|                         | 619,230           | 635,996           |
|                         | <u>          </u> | <u>          </u> |

There were no employees whose annual remuneration was more than £60,000.

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Tangible fixed assets

|                                    | Office<br>Equipment<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|--------------------------|----------------|------------|
| <b>Cost</b>                        |                          |                |            |
| At 1 April 2021                    | 10,335                   | 19,941         | 30,276     |
| Additions                          | 3,029                    | 2,110          | 5,139      |
| Disposals                          | (4,212)                  | (9,064)        | (13,276)   |
| At 31 March 2022                   | 9,152                    | 12,987         | 22,139     |
| <b>Depreciation and impairment</b> |                          |                |            |
| At 1 April 2021                    | 10,335                   | 19,585         | 29,920     |
| Depreciation charged in the year   | -                        | 398            | 398        |
| Eliminated in respect of disposals | (4,212)                  | (9,064)        | (13,276)   |
| At 31 March 2022                   | 6,123                    | 10,919         | 17,042     |
| <b>Carrying amount</b>             |                          |                |            |
| At 31 March 2022                   | 3,029                    | 2,068          | 5,097      |
| At 31 March 2021                   | -                        | 356            | 356        |

### 13 Stocks

|                                     | 2022<br>£ | 2021<br>£ |
|-------------------------------------|-----------|-----------|
| Finished goods and goods for resale | -         | 7,984     |

### 14 Debtors

|                                             | 2022<br>£ | 2021<br>£ |
|---------------------------------------------|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 43,797    | 56,683    |
| Prepayments and accrued income              | 14,915    | 14,277    |
|                                             | 58,712    | 70,960    |

### 15 Creditors: amounts falling due within one year

|                                    | Notes | 2022<br>£ | 2021<br>£ |
|------------------------------------|-------|-----------|-----------|
| Other taxation and social security |       | 10,157    | 10,687    |
| Deferred income                    | 16    | -         | 17,214    |
| Other creditors                    |       | 4,000     | 554       |
| Accruals                           |       | 7,581     | 9,475     |
|                                    |       | 21,738    | 37,930    |

## ASIST.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 16 Deferred income

|                                     | 2022<br>£ | 2021<br>£ |
|-------------------------------------|-----------|-----------|
| Arising from Lloyds Bank Foundation | -         | 17,214    |

Deferred income is included in the financial statements as follows:

|                                     | 2022<br>£ | 2021<br>£ |
|-------------------------------------|-----------|-----------|
| Deferred income is included within: |           |           |
| Current liabilities                 | -         | 17,214    |
| Movements in the year:              |           |           |
| Deferred income at 1 April 2021     | 17,214    | -         |
| Released from previous periods      | (17,214)  | -         |
| Resources deferred in the year      | -         | 17,214    |
| Deferred income at 31 March 2022    | -         | 17,214    |

#### 17 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £24,076 (2021 - £26,219).

There were no outstanding contributions at the year end.

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|             | Movement in funds       |                         |                              | Movement in funds       |                               |
|-------------|-------------------------|-------------------------|------------------------------|-------------------------|-------------------------------|
|             | Incoming resources<br>£ | Resources expended<br>£ | Balance at 1 April 2021<br>£ | Incoming resources<br>£ | Balance at 31 March 2022<br>£ |
| BME Project | 2,000                   | (2,000)                 | -                            | -                       | -                             |

There were no restricted funds movements for the year ended 31st March 2022.

The BME project is a one off grant from "The Hospital Saturday Fund".

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                   | <b>Movement<br/>in funds</b>  |                                    |                  |                                         |
|-------------------|-------------------------------|------------------------------------|------------------|-----------------------------------------|
|                   | <b>Incoming<br/>resources</b> | <b>Balance at<br/>1 April 2021</b> | <b>Transfers</b> | <b>Balance at<br/>31 March<br/>2022</b> |
|                   | <b>£</b>                      | <b>£</b>                           | <b>£</b>         | <b>£</b>                                |
| Office Relocation | -                             | -                                  | 6,000            | 6,000                                   |
|                   | <u>-</u>                      | <u>-</u>                           | <u>6,000</u>     | <u>6,000</u>                            |
|                   | -                             | -                                  | 6,000            | 6,000                                   |
|                   | <u>-</u>                      | <u>-</u>                           | <u>6,000</u>     | <u>6,000</u>                            |

#### *Office relocation*

This fund represents the balance to cover future relocation costs related to the Stoke on Trent office, including movement costs and adaptations at the new location.

### 20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | <b>2022</b>   | <b>2021</b>   |
|----------------------------|---------------|---------------|
|                            | <b>£</b>      | <b>£</b>      |
| Within one year            | 27,619        | 14,725        |
| Between two and five years | 50,948        | -             |
|                            | <u>78,567</u> | <u>14,725</u> |

### 21 Related party transactions

#### **Remuneration of key management personnel**

The key management personnel of the charity comprise of the CEO, Staffordshire Service Manager, Operations Manager and Development Manager. The total employee benefits are as follows:

|                        | <b>2022</b>    | <b>2021</b>    |
|------------------------|----------------|----------------|
|                        | <b>£</b>       | <b>£</b>       |
| Aggregate compensation | 157,456        | 142,841        |
|                        | <u>157,456</u> | <u>142,841</u> |

**ASIST.**

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

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| <b>22</b> | <b>Cash generated from operations</b>                             | <b>2022</b><br><b>£</b> | <b>2021</b><br><b>£</b> |
|-----------|-------------------------------------------------------------------|-------------------------|-------------------------|
|           | Surplus for the year                                              | 51,317                  | 14,332                  |
|           | Adjustments for:                                                  |                         |                         |
|           | Investment income recognised in statement of financial activities | (62)                    | (129)                   |
|           | Depreciation and impairment of tangible fixed assets              | 398                     | 2,012                   |
|           | Movements in working capital:                                     |                         |                         |
|           | Decrease in stocks                                                | 7,984                   | 7,994                   |
|           | Decrease in debtors                                               | 12,248                  | 64,385                  |
|           | Increase/(decrease) in creditors                                  | 1,022                   | (3,260)                 |
|           | (Decrease)/increase in deferred income                            | (17,214)                | 17,214                  |
|           | <b>Cash generated from operations</b>                             | <u>55,693</u>           | <u>102,548</u>          |

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# Accounts

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**ASIST.**

**Charity Registration No. 1048075  
Company Registration No. 03068125 (England and Wales)  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

## ASIST.

### LEGAL AND ADMINISTRATIVE INFORMATION

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|                   |                                                                                               |                              |
|-------------------|-----------------------------------------------------------------------------------------------|------------------------------|
| Trustees          | S Harris                                                                                      |                              |
|                   | M S G Ashton                                                                                  |                              |
|                   | M Creek                                                                                       |                              |
|                   | K B Day                                                                                       |                              |
|                   | S C Read                                                                                      |                              |
|                   | B Martin                                                                                      | (Appointed 25 November 2020) |
| Secretary         | Ms Cathy Jones                                                                                |                              |
| Charity number    | 1048075                                                                                       |                              |
| Company number    | 03068125                                                                                      |                              |
| Registered office | Winton House<br>Stoke Road<br>Stoke on Trent<br>Staffordshire<br>ST4 2RW                      |                              |
| Auditor           | Dyke Yaxley Limited<br>1 Brassey Road<br>Old Potts Way<br>Shrewsbury<br>Shropshire<br>SY3 7FA |                              |
| Bankers           | Unity Trust Bank plc<br>Nine Brindleyplace<br>4 Oozells Square<br>Birmingham<br>B1 2HB        |                              |

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# ASIST.

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# **ASIST.**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

### **Introduction from the Chair**

2020/21 was unsurprisingly dominated by the COVID agenda. For Asist., this involved new ways of working, as our advocates were classed as 'key-workers'. Our focus therefore was the establishment of additional clear policies, processes and procedures, to support our new delivery model, which had to be established within a short timescale, shared with Trustees and subject to regular reviews and updates.

As an organisation, we have worked closely with our Commissioners, our HR advisers and with our Trustees and staff team members. It has been imperative for Asist. that additional health and safety management processes had to be extended and adhered to very closely, incorporating COVID guidance and training; the purchase of additional equipment and new staffing systems established. These policies and systems have been regularly reviewed both in terms of strategic planning and cascading training guidance and support to staff and volunteer members. Our service delivery model has also been adapted to enable far more telephone and virtual engagement with service users, commissioners and with colleagues.

### **Objectives and activities**

Our charity's objectives are to provide personal advocacy services to the people of Staffordshire.

We aim to ensure that people of all ages who need or receive social welfare or health services have access to an independent and personal advocate.

The company develops an annual action plan which sets organisational and project targets, which is reviewed on a quarterly basis to ensure that the objectives are being met. The action plan identifies the short term objectives which are designed to lead towards the long term goals identified in our five year plan.

Our main objectives continue to focus on: -

1. Providing an advocacy service
2. Maximising the availability of advocacy services throughout the County
3. Raising awareness of advocacy
4. Pursuing the development of good advocacy practice
5. Promoting good practice and making policies and practices freely available

In setting the objectives the Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

### **Public Benefit**

Asist.'s activities support and give benefit to people who face challenges in having their voice heard in relation to the choices and decisions which affect their lives as a consequence of having a physical or learning disability and/or mental health issue. Its purpose is to ensure that such persons do not suffer disadvantage, discrimination or contravention of their rights, and are supported to have an equal voice in society.

This support may cover all aspects of a person's life, but is particularly relevant to their engagement with providers of health and social care services.

## **ASIST.**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

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This is achieved through the provision of advocates, both paid and volunteering, who principally engage in the following activities:

- Ensuring that eligible people have access to information regarding their rights, entitlements and options.
- Ensuring that eligible people are supported to understand their options, making information clear where appropriate, in order to reach an informal view, choice or opinion.
- Ensuring that their view, choice or opinion is given a voice - this may be through writing letters on a person's behalf, supporting them to speak up or representing their views, and supporting them at meetings and reviews.

Asist. is commissioned to provide an independent advocate service, as mandated by the Mental Capacity Act 2005, in respect of persons deemed to lack mental capacity and subject to certain types of decision by health or social care decision makers; provides the Independent Care Act Advocacy under The Care Act 2014. We also have an established BME Advocacy project within the City of Stoke on Trent and have continued to successfully deliver health Advocacy and Group/Self-Advocacy for people with learning disabilities through our Reach project.

#### **Achievements and performance**

Notable achievements in 2020/2021 were:

Asist. had fortunately already been working towards cloud-based computer systems, which have supported our move across to more flexible delivery models during lockdown. Asist. have managed to retain our Reach and BME project funding for a further year, although Trustees remain vigilant regarding the need to identify additional funding options, with which we can secure and enhance our delivery models.

- We successfully secured a one-year funding grant from The Lloyds Bank Foundation, to underpin the reduced funding for our Reach Learning Disabilities project; to raise the profile of our delivery model; and to enhance our engagement with volunteer advocates.
- With the engagement of an external fundraiser, for a short period of time during the year, we were able to bring in additional small funding grant pots from a number of charitable trust organisations, which enabled us to underpin further funding reductions in our contracted work and minimise wider financial uncertainty within the statutory sector.
- All of our staff team have been able to work from home, with the help of access to a donation of quality refurbished laptop equipment. An opportunity linked to our Lloyds Foundation funding.
- We have recruited and trained a small team of Community Advocacy volunteers to enhance our community advocacy agenda. A significant proportion of this team have also engaged with formal advocacy qualifications, which will enable us to move forward with greater flexibility within our contracted advocacy agenda.
- We have worked with an independent member of the Cranfield Trust to explore communication and teamwork across the Board and Senior Management Team, which has helped to strengthen working relationships and inform future developments.
- We have been able to come out of the process with a small surplus at the end of the financial year.

#### **Financial review**

The charity made a surplus this year of £14,332 compared to a loss of £61,914 in the previous year. The unrestricted reserves at the year end were £315,434 (2020: £301,102).

#### **Income**

We had anticipated that income levels for 2020/21 would be reduced in a climate of significant funding cuts across the voluntary sector, and had planned accordingly.

## **ASIST.**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

#### **Reserves Policy**

The trustees aim to have between 3 and 6 months expenditure as free reserves. At the year end the free reserves are £300,353 (2020: £203,858). Although the reserves have fallen short of the target, the trustees consider the current level of reserves sufficient for the working capital requirements of the charity.

The Trustees assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the exposure to major risks. Finances are monitored daily by the Chief Executive Officer and the Finance and IT Manager. Reports are made bi-monthly to the Executive committee.

The World Health Organization declared Covid-19 a global pandemic on 11 March 2020 and the UK went into lockdown on 23 March 2020 followed by two further lockdowns in November 2020 and January 2021. Due to the nature of the Charity's activities, the impact was minimal.

The charity has sufficient reserves and expenditure control to not present a going concern issue during the crisis, and for the next 12 months.

#### **Plans for the future:**

- To address our small surplus budget, whilst retaining the quality of our delivery model and with minimum disruption.
- To review our premises options as we move forward.
- To explore additional methods of income generation and possible assistance with this agenda.
- To review and revise where necessary, our methods for the delivery of quality advocacy during uncertain times.

#### **Structure, governance and management**

Asist. is a registered charity in England and Wales, 1048075 and a company limited by guarantee, 03068125. The Charity is governed by its Memorandum and Articles of Association as amended 22 February 2012.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S Harris

M S G Ashton

P Edwards

M Creek

K B Day

S C Read

B Martin

(Resigned 26 May 2021)

(Appointed 25 November 2020)

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed. All Trustees have to undertake an induction session with the managers, and are given access to all Asist policies, procedures etc. Training is offered on trustee responsibilities using the recommended guidelines on the role of Trustees. Trustees are offered a chance to attend any training offered by local agencies which may be relevant.

The Trustees are aware of the need to ensure the charity has a fresh, robust Trustee Board. Although certain trustees have served for more than nine years their contribution is extremely valued, provide continuity, appropriate blend of skills and are exceptionally well informed for the sector the charity provides services to.

## **ASIST.**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

Decisions are made at the committee member meetings after discussion and evaluation of the alternatives. A course of action is then agreed and implemented accordingly. The Trustees delegate day-to-day operation of the charity to the Chief Executive Office (C Jones) and the senior management team, comprising Operations Managers and Finance and IT Manager.

#### **Statement of trustees responsibilities**

The trustees, who are also the directors of Asist. for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

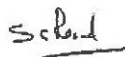
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 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.

#### **Auditor**

The auditor, Dyke Yaxley Limited, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

The trustees report was approved by the Board of Trustees and signed on its behalf by:



**S C Read**

Trustee

Dated: 20th November 2021

# **ASIST.**

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASIST.**

---

### **Opinion**

We have audited the financial statements of Asist. (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 notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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.

# ASIST.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ASIST.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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.

### Irregularities including fraud

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

We did not identify any key audit matters relating to irregularities, including fraud.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Directors that represented a risk of material misstatement due to fraud.

## ASIST.

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ASIST.

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

We did not identify any key audit matters relating to irregularities, including fraud.

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

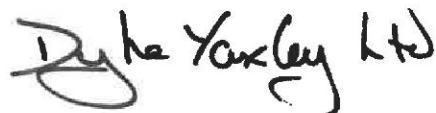
#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our 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; and
- the Trustees' report included within the report have been prepared in accordance with applicable legal requirements.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Walsh (Senior Statutory Auditor)  
for and on behalf of Dyke Yaxley Limited

Chartered Accountants  
Statutory Auditor

8/12/21

1 Brassey Road  
Old Potts Way  
Shrewsbury  
Shropshire  
SY3 7FA

# ASIST.

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

|                                                                             |       | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ |
|-----------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|                                                                             | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income and endowments from:</b>                                          |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                                      | 2     | 30,320                             | 2,000                            | 32,320             | -                                  | -                                | -                  |
| Charitable activities                                                       | 3     | 730,444                            | -                                | 730,444            | 767,267                            | 17,277                           | 784,544            |
| Investments                                                                 | 4     | 129                                | -                                | 129                | 579                                | -                                | 579                |
| Other income                                                                | 5     | 1,095                              | -                                | 1,095              | 1,186                              | -                                | 1,186              |
| <b>Total income</b>                                                         |       | <b>761,988</b>                     | <b>2,000</b>                     | <b>763,988</b>     | <b>769,032</b>                     | <b>17,277</b>                    | <b>786,309</b>     |
| <b>Expenditure on:</b>                                                      |       |                                    |                                  |                    |                                    |                                  |                    |
| Raising funds                                                               | 6     | 14,355                             | -                                | 14,355             | -                                  | -                                | -                  |
| Charitable activities                                                       | 7     | 733,301                            | 2,000                            | 735,301            | 822,971                            | 25,252                           | 848,223            |
| <b>Total resources<br/>expended</b>                                         |       | <b>747,656</b>                     | <b>2,000</b>                     | <b>749,656</b>     | <b>822,971</b>                     | <b>25,252</b>                    | <b>848,223</b>     |
| Gross transfers<br>between funds                                            |       | -                                  | -                                | -                  | (7,975)                            | 7,975                            | -                  |
| <b>Net income/(expenditure)<br/>for the year/<br/>Net movement in funds</b> |       | <b>14,332</b>                      | <b>-</b>                         | <b>14,332</b>      | <b>(61,914)</b>                    | <b>-</b>                         | <b>(61,914)</b>    |
| Fund balances at 1<br>April 2020                                            |       | 301,102                            | -                                | 301,102            | 363,016                            | -                                | 363,016            |
| <b>Fund balances at 31<br/>March 2021</b>                                   |       | <b>315,434</b>                     | <b>-</b>                         | <b>315,434</b>     | <b>301,102</b>                     | <b>-</b>                         | <b>301,102</b>     |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ASIST.

## BALANCE SHEET

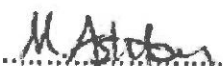
AS AT 31 MARCH 2021

|                                                       | Notes | 2021<br>£ | £       | 2020<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 11    |           | 356     |           | 2,369   |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Stocks                                                | 12    | 7,984     |         | 15,978    |         |
| Debtors                                               | 13    | 70,960    |         | 135,344   |         |
| Cash at bank and in hand                              |       | 274,064   |         | 171,387   |         |
|                                                       |       | 353,008   |         | 322,709   |         |
| <b>Creditors: amounts falling due within one year</b> | 14    | (37,930)  |         | (23,976)  |         |
| Net current assets                                    |       |           | 315,078 |           | 298,733 |
| <b>Total assets less current liabilities</b>          |       |           | 315,434 |           | 301,102 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Unrestricted funds                                    |       |           | 315,434 |           | 301,102 |
|                                                       |       |           | 315,434 |           | 301,102 |

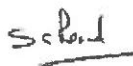
The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 20th November 2021



M S G Ashton  
Trustee



S C Read  
Trustee

Company Registration No. 03068125

**ASIST.**
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

|                                                               | Notes | 2021<br>£ | £              | 2020<br>£ | £              |
|---------------------------------------------------------------|-------|-----------|----------------|-----------|----------------|
| <b>Cash flows from operating activities</b>                   |       |           |                |           |                |
| Cash generated from/(absorbed by) operations                  | 20    |           | 102,548        |           | (26,620)       |
| <b>Investing activities</b>                                   |       |           |                |           |                |
| Purchase of tangible fixed assets                             |       | -         |                | (1,015)   |                |
| Investment income received                                    |       | 129       |                | 579       |                |
| <b>Net cash generated from/(used in) investing activities</b> |       |           | 129            |           | (436)          |
| <b>Net cash used in financing activities</b>                  |       |           | -              |           | -              |
| <b>Net increase/(decrease) in cash and cash equivalents</b>   |       |           | 102,677        |           | (27,056)       |
| Cash and cash equivalents at beginning of year                |       |           | 171,387        |           | 198,443        |
| <b>Cash and cash equivalents at end of year</b>               |       |           | <u>274,064</u> |           | <u>171,387</u> |

# **ASIST.**

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

---

### **1 Accounting policies**

#### **Charity information**

Asist. is a private company limited by guarantee incorporated in England and Wales. The registered office is Winton House, Stoke Road, Stoke on Trent, Staffordshire, ST4 2RW. Asist. is registered with the Charities Commission for England and Wales, registration number 1048075.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated services or facilities are recognised when the charity has control over them. When any conditions associated with the donated item have been met, the receipt of the economic benefit from the use of the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102).

Volunteers' time is not recognised in the accounts.

#### **1.5 Expenditure**

Resources expended are shown in the period in which they are incurred and include VAT which is not recoverable.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Indirect costs are apportioned to each activity on the basis of associated people time for staff and volunteers.

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                  |                |
|------------------|----------------|
| Office Equipment | 15% on cost    |
| Computers        | 33.33% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### 1.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## ASIST.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 1 Accounting policies

(Continued)

##### 1.13 Debtors

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

##### 1.14 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 2 Donations and legacies

|                                              | Unrestricted<br>funds | Restricted<br>funds | Total         | Total     |
|----------------------------------------------|-----------------------|---------------------|---------------|-----------|
|                                              | 2021<br>£             | 2021<br>£           | 2021<br>£     | 2020<br>£ |
| Donations and gifts                          | 5,025                 | -                   | 5,025         | -         |
| Grants Received                              | 25,295                | 2,000               | 27,295        | -         |
|                                              | <u>30,320</u>         | <u>2,000</u>        | <u>32,320</u> | <u>-</u>  |
| <b>Grants receivable for core activities</b> |                       |                     |               |           |
| Lloyds Bank Foundation                       | 12,295                | -                   | 12,295        | -         |
| Severn Trent Community Fund                  | 5,000                 | -                   | 5,000         | -         |
| The Community Foundation                     | 1,000                 | -                   | 1,000         | -         |
| The Hospital Saturday Fund                   | -                     | 2,000               | 2,000         | -         |
| 1961 Charitable Trust                        | 4,000                 | -                   | 4,000         | -         |
| Open Gate Trust                              | 2,000                 | -                   | 2,000         | -         |
| The Grace Trust                              | 1,000                 | -                   | 1,000         | -         |
|                                              | <u>25,295</u>         | <u>2,000</u>        | <u>27,295</u> | <u>-</u>  |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Charitable activities

|                                    | 2021<br>£      | 2020<br>£      |
|------------------------------------|----------------|----------------|
| Sales within charitable activities | 20             | -              |
| Services provided under contract   | 730,424        | 767,267        |
| Social investment grant            | -              | 17,277         |
|                                    | <u>730,444</u> | <u>784,544</u> |
| Analysis by fund                   |                |                |
| Unrestricted funds                 | 730,444        | 767,267        |
| Restricted funds                   | -              | 17,277         |
|                                    | <u></u>        | <u></u>        |
| Performance related grants         |                |                |
| Other                              | -              | 17,277         |
|                                    | <u>-</u>       | <u>17,277</u>  |

### 4 Investments

|                     | Unrestricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <u>129</u>                         | <u>579</u>                         |

### 5 Other income

|                                | Unrestricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ |
|--------------------------------|------------------------------------|------------------------------------|
| Other income - sundry receipts | <u>1,095</u>                       | <u>1,186</u>                       |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 6 Raising funds

|                                  | Unrestricted<br>funds | Total     |
|----------------------------------|-----------------------|-----------|
|                                  | 2021<br>£             | 2020<br>£ |
| <u>Fundraising and publicity</u> |                       |           |
| Fundraising agents               | 4,450                 | -         |
| Other fundraising costs          | 725                   | -         |
| Staff costs                      | 9,180                 | -         |
|                                  | <hr/>                 | <hr/>     |
| Fundraising and publicity        | 14,355                | -         |
|                                  | <hr/>                 | <hr/>     |
|                                  | 14,355                | -         |
|                                  | <hr/>                 | <hr/>     |

### 7 Charitable activities

|                                        | 2021<br>£ | 2020<br>£ |
|----------------------------------------|-----------|-----------|
| Staff costs                            | 626,816   | 710,777   |
| Depreciation and impairment            | 2,012     | 4,052     |
| Volunteer costs                        | 590       | 4,600     |
| Office costs                           | 37,459    | 63,691    |
| Premises Costs                         | 42,950    | 40,580    |
|                                        | <hr/>     | <hr/>     |
|                                        | 709,827   | 823,700   |
|                                        | <hr/>     | <hr/>     |
| Share of support costs (see note 8)    | 20,836    | 17,918    |
| Share of governance costs (see note 8) | 4,638     | 6,605     |
|                                        | <hr/>     | <hr/>     |
|                                        | 735,301   | 848,223   |
|                                        | <hr/>     | <hr/>     |
| <b>Analysis by fund</b>                |           |           |
| Unrestricted funds                     | 733,301   | 822,971   |
| Restricted funds                       | 2,000     | 25,252    |
|                                        | <hr/>     | <hr/>     |
|                                        | 735,301   | 848,223   |
|                                        | <hr/>     | <hr/>     |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Support costs

|                                        | Support costs | Governance costs | 2021          | Support costs | Governance costs | 2020          |
|----------------------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
|                                        | £             | £                | £             | £             | £                | £             |
| Insurance                              | 10,531        | -                | 10,531        | 8,557         | -                | 8,557         |
| Legal & Professional Fees              | 10,305        | -                | 10,305        | 9,361         | -                | 9,361         |
| Audit fees                             | -             | 2,646            | 2,646         | -             | 3,000            | 3,000         |
| Accountancy                            | -             | 1,800            | 1,800         | -             | 2,598            | 2,598         |
| Trustees expenses                      | -             | 192              | 192           | -             | 1,007            | 1,007         |
|                                        | <u>20,836</u> | <u>4,638</u>     | <u>25,474</u> | <u>17,918</u> | <u>6,605</u>     | <u>24,523</u> |
| Analysed between Charitable activities | <u>20,836</u> | <u>4,638</u>     | <u>25,474</u> | <u>17,918</u> | <u>6,605</u>     | <u>24,523</u> |

### 9 Trustees

Three trustees received reimbursement of expenses amounting to £138 in the current year (2020: Five were reimbursed £528).

No trustee or connected person received any remuneration either directly or indirectly.

### 10 Employees

The average monthly number of employees during the year was:

|                       | 2021<br>Number | 2020<br>Number |
|-----------------------|----------------|----------------|
|                       | <u>26</u>      | <u>29</u>      |
| Employment costs      | 2021<br>£      | 2020<br>£      |
| Wages and salaries    | 562,724        | 636,116        |
| Social security costs | 47,053         | 47,827         |
| Other pension costs   | 26,219         | 26,834         |
|                       | <u>635,996</u> | <u>710,777</u> |

No employee earned over £60,000 (2020: None).

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 11 Tangible fixed assets

|                                    | Office<br>Equipment<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|--------------------------|----------------|------------|
| <b>Cost</b>                        |                          |                |            |
| At 1 April 2020                    | 10,335                   | 19,941         | 30,276     |
| At 31 March 2021                   | 10,335                   | 19,941         | 30,276     |
| <b>Depreciation and impairment</b> |                          |                |            |
| At 1 April 2020                    | 10,335                   | 17,573         | 27,908     |
| Depreciation charged in the year   | -                        | 2,012          | 2,012      |
| At 31 March 2021                   | 10,335                   | 19,585         | 29,920     |
| <b>Carrying amount</b>             |                          |                |            |
| At 31 March 2021                   | -                        | 356            | 356        |
| At 31 March 2020                   | -                        | 2,369          | 2,369      |

### 12 Stocks

|                                     | 2021<br>£ | 2020<br>£ |
|-------------------------------------|-----------|-----------|
| Finished goods and goods for resale | 7,984     | 15,978    |

### 13 Debtors

|                                             | 2021<br>£ | 2020<br>£ |
|---------------------------------------------|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 56,683    | 120,059   |
| Prepayments and accrued income              | 14,277    | 15,285    |
|                                             | 70,960    | 135,344   |

### 14 Creditors: amounts falling due within one year

|                                    | Notes | 2021<br>£ | 2020<br>£ |
|------------------------------------|-------|-----------|-----------|
| Other taxation and social security |       | 10,687    | 11,750    |
| Deferred income                    | 15    | 17,214    | -         |
| Other creditors                    |       | 554       | 1,171     |
| Accruals and deferred income       |       | 9,475     | 11,055    |
|                                    |       | 37,930    | 23,976    |

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 15 Deferred income

|                                     | 2021<br>£ | 2020<br>£ |
|-------------------------------------|-----------|-----------|
| Arising from Lloyds Bank Foundation | 17,214    | -         |

### 16 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £26,219 (2020 - £26,834).

There were no outstanding contributions at the year end.

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                               | Movement in funds     |                       |              |                            | Movement in funds     |                          |                          |  |
|-------------------------------|-----------------------|-----------------------|--------------|----------------------------|-----------------------|--------------------------|--------------------------|--|
|                               | Incoming<br>resources | Resources<br>expended | Transfers    | Balance at<br>1 April 2020 | Incoming<br>resources | Resources<br>expended 31 | Balance at<br>March 2021 |  |
|                               | £                     | £                     | £            | £                          | £                     | £                        | £                        |  |
| Social<br>Enterprise<br>Grant | 17,277                | (25,252)              | 7,975        | -                          | -                     | -                        | -                        |  |
| BME Project                   | -                     | -                     | -            | -                          | 2,000                 | (2,000)                  | -                        |  |
|                               | <u>17,277</u>         | <u>(25,252)</u>       | <u>7,975</u> | <u>-</u>                   | <u>2,000</u>          | <u>(2,000)</u>           | <u>-</u>                 |  |

The Social Enterprise fund consists of Big Potential Lottery funding with the purpose of funding the commission of a social value report.

The BME project is a one off grant from "The Hospital Saturday Fund".

# ASIST.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2021<br>£     | 2020<br>£     |
|----------------------------|---------------|---------------|
| Within one year            | 14,725        | 18,975        |
| Between two and five years | -             | 75,900        |
|                            | <u>14,725</u> | <u>94,875</u> |

### 19 Related party transactions

#### Remuneration of key management personnel

The key management personnel of the charity comprise of the CEO, Staffordshire Service Manager, Operations Manager and Development Manager. The total employee benefits are as follows:

|                        | 2021<br>£      | 2020<br>£      |
|------------------------|----------------|----------------|
| Aggregate compensation | <u>142,841</u> | <u>153,803</u> |

### 20 Cash generated from operations

|                                                                   | 2021<br>£      | 2020<br>£       |
|-------------------------------------------------------------------|----------------|-----------------|
| Surplus/(deficit) for the year                                    | 14,332         | (61,914)        |
| Adjustments for:                                                  |                |                 |
| Investment income recognised in statement of financial activities | (129)          | (579)           |
| Depreciation and impairment of tangible fixed assets              | 2,012          | 4,052           |
| Movements in working capital:                                     |                |                 |
| Decrease in stocks                                                | 7,994          | 1,750           |
| Decrease in debtors                                               | 64,385         | 25,606          |
| (Decrease)/increase in creditors                                  | (3,260)        | 4,465           |
| Increase in deferred income                                       | 17,214         | -               |
| <b>Cash generated from/(absorbed by) operations</b>               | <u>102,548</u> | <u>(26,620)</u> |

### 21 Auditor's liability limitation agreement

In accordance with Companies Act 2006 (s538), we are required to disclose any audit liability limitation agreements in effect. A resolution passed 13 September 2021 which limits the liability of the auditor to £5m for any loss or damage suffered by Asist. arising out of or in connection with the provision of services provided by the auditor including negligence but not wilful default.