

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

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

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

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.

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

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 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. 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).

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

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.

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

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

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.

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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 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.

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

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.

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

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

Current financial year

		Unrestricted funds 2022 £	Total 2021 £
	Notes		
<u>Income and endowments from:</u>			
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
Total income		<u>796,991</u>	<u>763,988</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>400</u>	<u>14,355</u>
Charitable activities	7	<u>745,274</u>	<u>735,301</u>
Total expenditure		<u>745,674</u>	<u>749,656</u>
Net income for the year/ Net movement in funds		51,317	14,332
Fund balances at 1 April 2021		<u>315,434</u>	<u>301,102</u>
Fund balances at 31 March 2022		<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.

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

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income and endowments from:</u>				
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
Total income		761,988	2,000	763,988
<u>Expenditure on:</u>				
Raising funds	6	14,355	-	14,355
Charitable activities	7	733,301	2,000	735,301
Total expenditure		747,656	2,000	749,656
Net income for the year/ Net movement in funds		14,332	-	14,332
Fund balances at 1 April 2020		301,102	-	301,102
Fund balances at 31 March 2021		315,434	-	315,434

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BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		5,097		356
Current assets					
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>	
Creditors: amounts falling due within one year	15	<u>(21,738)</u>		<u>(37,930)</u>	
Net current assets			361,654		315,078
Total assets less current liabilities			<u>366,751</u>		<u>315,434</u>
Income funds					
<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

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

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

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

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.

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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.

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

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted 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>
Grants receivable for core activities				
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>

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

4 Investments

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

5 Other income

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

6 Raising funds

	Unrestricted funds	Unrestricted 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 £	2021 £
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>
Analysis by fund		
Unrestricted funds	745,274	733,301
Restricted funds	-	2,000
	<u>-</u>	<u>2,000</u>

8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
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

9	Net movement in funds	2022	2021
		£	£
	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:

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

Employment costs	2022	2021
	£	£
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.

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

12 Tangible fixed assets

	Office Equipment £	Computers £	Total £
Cost			
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
Depreciation and impairment			
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
Carrying amount			
At 31 March 2022	3,029	2,068	5,097
At 31 March 2021	-	356	356

13 Stocks

	2022 £	2021 £
Finished goods and goods for resale	-	7,984

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
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 £	2021 £
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 £	2021 £
Arising from Lloyds Bank Foundation	-	17,214

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
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 £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Balance at 31 March 2022 £
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".

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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:

	Movement in funds		Transfers	Balance at 31 March 2022
	Incoming resources £	Balance at 1 April 2021 £	£	£
Office Relocation	-	-	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.

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:

	2022 £	2021 £
Within one year	27,619	14,725
Between two and five years	50,948	-
	78,567	14,725

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:

	2022 £	2021 £
Aggregate compensation	157,456	142,841

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

22	Cash generated from operations	2022 £	2021 £
	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
	Cash generated from operations	<u>55,693</u>	<u>102,548</u>