

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

Trustees	M S G Ashton M Creek K B Day S C Read B Martin S Gray	(Appointed 29 March 2023)
Secretary	Ms R Plant	
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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ASIST.

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

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.

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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.

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

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.

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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.

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

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.

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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.

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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.

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**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**

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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 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
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
Total income		1,141,768	10,000	1,151,768	796,991
<u>Expenditure on:</u>					
Raising funds	6	-	-	-	400
Charitable activities	7	1,006,320	1,050	1,007,370	745,274
Total expenditure		1,006,320	1,050	1,007,370	745,674
Net income for the year/ Net movement in funds		135,448	8,950	144,398	51,317
Fund balances at 1 April 2022		366,751	-	366,751	315,434
Fund balances at 31 March 2023		502,199	8,950	511,149	366,751

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 2023

Prior financial year

		Unrestricted funds 2022 £	Total 2022 £
	Notes		
<u>Income and endowments from:</u>			
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
Total income		<u>796,991</u>	<u>796,991</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>400</u>	<u>400</u>
Charitable activities	7	<u>745,274</u>	<u>745,274</u>
Total expenditure		<u>745,674</u>	<u>745,674</u>
Net income for the year/ Net movement in funds		51,317	51,317
Fund balances at 1 April 2021		<u>315,434</u>	<u>315,434</u>
Fund balances at 31 March 2022		<u><u>366,751</u></u>	<u><u>366,751</u></u>

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BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		21,991		5,097
Current assets					
Debtors	14	202,394		58,712	
Cash at bank and in hand		311,563		324,680	
		513,957		383,392	
Creditors: amounts falling due within one year	15	(24,799)		(21,738)	
Net current assets			489,158		361,654
Total assets less current liabilities			511,149		366,751
Income funds					
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 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	22		6,484		55,693
Investing activities					
Purchase of tangible fixed assets		(20,674)		(5,139)	
Investment income received		1,073		62	
		<hr/>		<hr/>	
Net cash used in investing activities			(19,601)		(5,077)
Net cash used in financing activities			-		-
			<hr/>		<hr/>
Net (decrease)/increase in cash and cash equivalents			(13,117)		50,616
Cash and cash equivalents at beginning of year			324,680		274,064
			<hr/>		<hr/>
Cash and cash equivalents at end of year			311,563		324,680
			<hr/> <hr/>		<hr/> <hr/>

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.

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>
Grants receivable for core activities		
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>
Analysis by fund		
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 £	2022 £
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>
Analysis by fund		
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 £	2022 £
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 Number	2022 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 £	2022 £
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 Equipment £	Computers £	Total £
Cost			
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>
Depreciation and impairment			
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>
Carrying amount			
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 £	2022 £
Amounts falling due within one year:		
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 £	2022 £
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 in funds		Movement in funds			
	Balance at 1 April 2021	Incoming resources	Balance at 1 April 2022	Incoming resources	Resources expended 31 March 2023	Balance at 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 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Movement in funds Incoming resources £	Balance at 31 March 2023 £
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 funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Total Unrestricted funds 2022 £
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 £	2022 £
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 £	2022 £
Aggregate compensation	133,180	157,456

22 Cash generated from operations

	2023 £	2022 £
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)
Cash generated from operations	6,484	55,693