

ASIST.
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

LEGAL AND ADMINISTRATIVE INFORMATION

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

ASIST.

CONTENTS

	Page
Trustees' report	1 - 7
Independent auditor's report	8 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 24

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Introduction from the Chair

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

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

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

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

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

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

Emerita Prof Sue Read, Chair, Board of Trustees

Objectives and activities

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

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Aims

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

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

Values and principles

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

Strategies

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

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Public benefit

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

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

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

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

Grant making and fundraising

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

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

Volunteers

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

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

ASIST.

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

Achievements and performance

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

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

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

Notable achievements in 2023/24 were:

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

Financial review

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

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

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

Income

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

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

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

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

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

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

Principle risks and uncertainties

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

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

Plans for future periods

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

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

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

ASIST.

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

Structure, governance and management

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

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

Mr MSG Ashton

Mr M Creek

Mrs SC Read

Mrs BJ Martin

Mr SD Gray

Mr K Day

Mr J Boughey

(Resigned 21 November 2023)

(Appointed 18 September 2023)

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

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

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

Trustee induction and training

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

Remuneration policy for Key Management Personnel

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

ASIST.

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

Statement of trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

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

Disclosure of information to auditor

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

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

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Mrs SC Read

Trustee

Date:

ASIST.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ASIST.

Opinion

We have audited the financial statements of Asist. (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

ASIST.

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

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

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

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

ASIST.

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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

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Chartered Accountants
Statutory Auditor

ASIST.

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

All income and expenditure derive from continuing activities.

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

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

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

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

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

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

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

The financial statements were approved by the trustees on

.....
Mr MSG Ashton
Trustee

.....
Mrs SC Read
Trustee

Company registration number 03068125 (England and Wales)

ASIST.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

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

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

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

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

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

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

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

Office Equipment	15% straight line
Computers	33.33% straight line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

ASIST.

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

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

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

4 Income from charitable activities

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

5 Income from investments

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

ASIST.

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

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income - sundry receipts	7,162	400

7 Expenditure on charitable activities

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

ASIST.

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

8 Support costs allocated to activities

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

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

9 Net movement in funds

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

10 Trustees

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

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

11 Employees

The average monthly number of employees during the year was:

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

ASIST.

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

11 Employees **(Continued)**

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

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

12 Other expenditure

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

13 Taxation

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

14 Tangible fixed assets

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

ASIST.

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

17 Retirement benefit schemes

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

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

There were no outstanding contributions at the year end.

18 Restricted funds

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

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

ASIST.

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

18 Restricted funds**(Continued)**

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

Clear Information

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

Oliver McGowan

This fund is for training on learning disability and autism.

19 Unrestricted funds

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

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

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

Office relocation

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

ASIST.

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

20 Analysis of net assets between funds

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

21 Operating lease commitments

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

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

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

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

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

ASIST.

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

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