

Charity registration number 1048075 (England and Wales)

Company registration number 03068125

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

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Ashton Mr M Creek Mrs SC Read Mrs BJ Martin Mr J Boughey
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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Introduction from the Chair

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

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

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

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

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

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

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

Emerita Prof Sue Read, Chair, Board of Trustees

Objectives and activities

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

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

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

Aims

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

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

Values and principles

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

Strategies

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

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

Public benefit

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

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

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

Grant making and fundraising

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

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

Volunteers

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

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

Achievements and performance

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

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

Notable achievements in 2024/25 were:

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

Financial review

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

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

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

Income

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

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

Reserves policy

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

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

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

Principle risks and uncertainties

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

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

Plans for future periods

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

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

Structure, governance and management

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

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

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

(Resigned 18 March 2025)

ASIST.

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

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

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

Trustee induction and training

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

Remuneration policy for Key Management Personnel

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

Statement of trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

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

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

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

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 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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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.

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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.

Geens Limited

Chartered Accountants

Statutory Auditor

Date:

ASIST.**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2025**

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

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

All income and expenditure derive from continuing activities.

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

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

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

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

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

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

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

The financial statements were approved by the trustees on

.....
Mr M Ashton
Trustee

.....
Mrs SC Read
Trustee

Company registration number 03068125 (England and Wales)

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

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

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

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

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

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

Office Equipment	15% straight line
Computers	33.33% straight line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	-	1,250
	=====	=====
Grants		
VAST	-	1,250
	=====	=====
	-	1,250
	=====	=====

ASIST.

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

4 Income from charitable activities

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

5 Income from investments

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

6 Other income

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

ASIST.

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

7 Expenditure on charitable activities

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

8 Support costs allocated to activities

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

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

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

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

9 Net movement in funds **2025**
£ **2024**
£

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

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

10 Trustees

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

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

11 Employees

The average monthly number of employees during the year was:

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

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

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

ASIST.

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

11 Employees (Continued)

Remuneration of key management personnel

	2025	2024
	£	£
Aggregate compensation	146,292	123,028

12 Other expenditure

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Net loss on disposal of tangible fixed assets	-	3,422

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 2024	7,061	18,196	25,257
At 31 March 2025	7,061	18,196	25,257
Depreciation and impairment			
At 1 April 2024	4,291	10,225	14,516
Depreciation charged in the year	571	5,286	5,857
At 31 March 2025	4,862	15,511	20,373
Carrying amount			
At 31 March 2025	2,199	2,685	4,884
At 31 March 2024	2,769	7,971	10,740

ASIST.

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

17 Retirement benefit schemes

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

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

There were no outstanding contributions at the year end.

18 Restricted funds

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

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

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

18 Restricted funds**(Continued)**

Previous year:	At 1 April 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>

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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Office Relocation	6,000	-	-	-	6,000
General funds	611,966	1,246,600	(1,119,375)	8,800	747,991
	<u>617,966</u>	<u>1,246,600</u>	<u>(1,119,375)</u>	<u>8,800</u>	<u>753,991</u>
Previous year:	At 1 April 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
	<u>502,199</u>	<u>1,130,269</u>	<u>(1,015,002)</u>	<u>500</u>	<u>617,966</u>

Office relocation

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

ASIST.

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

20 Analysis of net assets between funds

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

21 Operating lease commitments**Lessee**

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

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

22 Related party transactions

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

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

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

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