

Charity registration number: 1052219

Assistance Support & Self-Help In Surviving Trauma

ASSIST

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Assistance Support & Self-Help In Surviving Trauma

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Reference and Administrative Details

Trustees	Dr Thomas Goodfellow Dr Richard Wellings Kristian Shaw David Pontin Mike Hutton Catherine Barnett
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Charity Registration Number	1052219
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Independent Examiner	KDM Accountants Ltd 38 Mapperley Drive Northampton NN3 9UF
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Assistance Support & Self-Help In Surviving Trauma

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Looking back at last year's report, we were reflecting on continuing the work of ASSIST during "a year of covid". Little did we know at that time that we had another year to go, and that the world now looks back at two years of living under covid restrictions. This second year has not been so difficult for ASSIST and GYM, as being a priority organisation many of our activities have been able to continue without restrictions. However, in many ways the world has changed for us, as it has for most of our friends and colleagues. Our central office in Rugby, our hub for almost 20 years, has been very little used, and we are beginning to think that it may be time to say goodbye to it. Our therapist and mentors work has instead become mostly out on the road, meeting clients as we always have in homes, schools and on the street but with much less office-based work or use of our therapy rooms. During ongoing although reduced covid restrictions we have continued to practice social distancing as appropriate, being very mindful of clients' preferences and anxieties even if we have not shared these. Admin tasks have mostly been carried out in what is the new 'working from home' norm, and meeting with colleagues from other organisations is now all virtual. We have become experts at using Zoom and Microsoft Teams!

The other very important thing about this past year is that it has been the final year of ASSIST and GYM's work in partnership with the Youth Endowment Fund. This work with the YEF, which we have been privileged to be a part of, has very much shaped our direction for the future, as it has involved partnership working between ASSIST and GYM, with data collection and evaluation of outcomes being central to all that we have delivered. ASSIST is no stranger to outcome-focused work. We collected both quantitative and qualitative outcome data in our work with the National Homicide Service and were very fortunate to have this data evaluated later by the psychology department at the University of Utrecht, leading to articles published in several international journals. However, this new partnership with the YEF now took our evidence-based approach a step further, in that we were working closely with Hertford University throughout service delivery and data collection, outcome evaluation very much focusing our minds as we worked with needy and troubled young people. As this work has drawn to a close by the end of this year, all our focus has been on compiling final outcomes and collecting feedback from the young people and families we have worked with. As far as we can tell at this stage, service outcomes have been very positive.

The data has now been passed to Hertford University, for their research psychologists to independently analyse and compare a report. This report will then be subject to peer review by a second, independent university, who will in turn report back to the YEF. Sometime next year we will get to see the final evaluation of our two years of hard work. Feedback already received gives us cause to hope that this evaluation will be positive. Young people we have worked with have commented:

"thank you for everything you have help me out a massive amount with what gang life is really about and it's not what it's all crack up to be and that I don't want to be involved with people like that I have been doing so much better this past year its mad how so much can change in a year with the right people around you and support you. This experience has been amazing - I'm ready to go on to the next part in my life and seeing how far I have came."

"Thank you for all your support that you gave me and my family. I am in a much better place now and so is my family. You listen to me and you always took the time to understand me and that is what I call a good person. Also the therapy helped me because before I did not know how to control my emotions, now I have learnt this"

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“Thank you, bro, for all you have done for me. Understand reason not being in gang and how important it is to spend time with your family. I understand the street gang do not care about anyone and I am now in good place attending school and have good care home who looking after me. I am now in contact with my parents every week and spending good time with them and that all down to you giving me the correct value. “

We have also had feedback from parents:

“Thank you for all you have done to help my son and family. This service is what all children need, a service who can listen and do not judge. I will be promoting your service to other family that need your support. Mentors and therapist is a great combination.”

“I can only thank you for the grate support you gave A in such a challenging time in her life you built trust with her which enable to open up to u hopefully the input you put in her she will use it in her future”

“For me and my wife we can’t thank you enough for all the effort and support you give us all, but especially L you have been a strength that has been much needed in his life. You always go the bit extra to help!

You’re constantly adapting to the needs that L throws our way and we are so glad you are with us with everything that has happened and whatever comes next. In a whole what you do is always on point your always at the end of the phone and always supporting. You are not just a person that works with L you are a friend and a massive part of this family.

I’d also like to add the support the therapist has given us and L has been brilliant as well. She was always there to help with advice and support.

Many thanks”

We have had feedback from Schools

“GYM had regular sessions with a young female student who was at significant risk of harm. Her mentor became involved following the case going to Child protection after the female had been arrested suspected to be involved with a serious violent incident. The mentor met with her regularly in school, guiding and being a positive influence on her to progress her forward. He worked with her on her self-confidence, relationships, friendships and future aspirations. From personal knowledge of this young lady I know that he was very much respected by her. She thrived as a result of his input and in doing so the Case was stepped down from Child protection, to Child in need and resulting in full closure during lockdown. He is an influential mentor, who can relate to the young people he supports and guide them in positive ways to make changes.”

“From our perspective we felt that the engagement you had with S was excellent. He reported to us that he valued the sessions he had and looked forward to them. We felt it gave S a focus and the opportunity to talk openly about the difficulties he had experienced and allowed him time to reflect and question some of the decisions he made. I firmly believe that the work carried out by yourself was invaluable and a crucial piece of work. Thank you very much and would welcome working with you again if ever we unfortunately had a pupil who was requiring such intervention.”

“Motivation towards his education very much improved since started support from mentor”

“CC has improved his behaviour in school immensely. CC now thinks before his actions and this has led to him successfully staying in the classroom for his lessons rather than ending up in Internal Inclusion, which sometimes was happening every day. He has also walked away from a fight and come over to see me when there has been an issue as he said he does not want to be in trouble or get involved. It is with no doubt that CC now really does think before he acts and thinks of long term consequences and outcomes to the choices he makes. This is down to your hard work so thank you!”

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We have also had feedback from Social Services:

“Following on from professionals interventions (School, Parents and GYM) your intense support to guide B in the right direction away from crime and gang related issues has been a huge success.”

“This is an excellent service for children to be able to get help and those they can relate to.”

Many thanks to you all for your help and support, this has really enabled A to move on and look positively towards her future.”

This feedback from so many different sources provides powerful evidence of the very good work the GYM and ASSIST teams have done with young people throughout the year.

As well as helping so many young people, the YEF project has been developmental for Guiding Young Minds, confirming to our mentors the huge value in being able to offer a specialist therapeutic and trauma service alongside mentoring. There are many mentoring services, but no others that we are aware of that recognise the need to offer trauma support to young people who have suffered a range of adverse childhood experiences while growing up. Over the past year we have developed a bespoke service offering both mentoring and trauma therapy, and the combination has proved extremely valuable. We are sad to see the YEF funded project coming to an end, but in January 2022 we were delighted to receive the first Children in Need grant, after many years of applying. This will enable us to continue delivering outcome-focussed mentoring, albeit in a much smaller way, over the next 3 years.

Alongside the important work described, we have also further developed our work in schools over the past year. Workshops and assemblies have been delivered in schools across Northamptonshire and Coventry and have proved extremely popular, as feedback demonstrates:

“Thanks again for today. One of the colleagues in the Hall today said the following

I thought the presentation today was really good and informative – worth having again and I would say especially year 9-11 is very useful.

I think he got across really well the fact that friends can get you into the situation and I think if he had more time he would have delved more into county lines in detail.

The pupils all seemed to like his style of delivery too and it was very interactive.

We would certainly like to have you back. When are you free?

Kind Regards

Mr A Williams

Assistant Headteacher “

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We have many other similar feedback responses from schools in Coventry and Northamptonshire. We are now gradually making the jump from relying on YEF funding to deliver this work to winning contracts from the schools themselves, who recognise the importance of the message we are delivering. We also now have established contracts with the West Midlands Violence Reduction Unit and the Coventry Youth Offending Service.

While working a great deal with young people this year, ASSIST has not neglected work with traumatised adults. Working with a range of different contracts, therapists have continued to deliver specialist therapy across the country, taking referrals from Transport for London, Voice, AAFDA and Jobs-22, (to support individuals suffering traumatic symptoms become better equipped to pursue stable employment), as well as still receiving referrals from Victim Support. Our partnership with the Grenfell community support project still continues positively and through this we have a very good relationship with the Home Office.

As we move into the coming financial year we recognise that there are challenges ahead, given the ending of the substantial YEF grant, but we are working hard to make new contacts and to secure new contracts. The entire team, both ASSIST therapists and staff and GYM mentors, are committed to continuing to deliver a positive service to all those who need it.

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Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to relieve persons affected by Post Traumatic Stress Disorder (P.T.S.D) in any way charitable in law and also to relieve members of the sufferer's families and carers who may be secondary victims of the disorder according to NICE guidelines.

A further object is to advance the education of the Public in P.T.S.D and to offer training and learning opportunities where appropriate.

P.T.S.D is defined as an illness or disorder that is triggered by an emotionally distressing event which is outside the range of normal human experience, e.g. Terrorist Incidents; Natural Disasters; Traffic Incidents; Fires; Attacks; Sexual Violence; Rape; Domestic Abuse; Traumatic Bereavement: and Complicated Grief.

The Trustees have due regard to the guidance published by the Charity Commission on Public Benefit.

The Trustees consider that the Charity aims are to provide specialist trauma therapy to the victims of traumatic incidents and also to print and publish information and material on trauma and Post-Traumatic Stress as appropriate. The Charity strives to be an organisation which will develop in the light of experience and new knowledge, seeking to contribute to a wider field of interest whilst meeting acceptable and ethical standards. It aims to recognise the complexity of the field in which it works and seek to work in balanced and equal partnership with all who use and provide the service. It aims to work within the terms of its equal opportunity and code of practice policies and value everyone as an individual in their own right and be supportive, realistic and professional in approach and manner.

Significant activities

The charity provides specialist therapists and youth workers trained and qualified to treat victims, witnesses and those affected by psychological after-effects of traumatic experiences. The charity team works throughout England and Wales providing Outreach Therapists in local areas as well as at the ASSIST Rugby base. The charity has become actively involved in treating victims residing or having been affected within the area of Northamptonshire addressing the needs of those who have been affected by Road Harm and children victimised by crime as well as victims of domestic abuse.

Volunteers

The Charity had 11 volunteers during the year.

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's service during the year has been largely concentrated on those being referred through: the Youth Endowment Fund; Children in Need; Transport for London; Northamptonshire Police Crime Commissioner's Office and the West Midlands Police Crime Commissioner's Office. 419 new clients started therapy during the year. 163 of these referrals were made on behalf of Children and Young People. These clients had all suffered trauma symptoms as a result of traumatic occurrences, and the Charity provided therapy and support to them in their own homes. So far over 230 have completed treatment and are now better able to cope with their trauma display.

Barbara Goodfellow has been supported during the year by five Trauma Therapists, five Specialist Mentors and 21 (2021: 28) Outreach Therapists across England and Wales.

The above are the non-financial Key performance indicators. The Financial key performance indicators are receiving funding and monitoring expenditure and cash in Bank.

ACHIEVEMENT AND PERFORMANCE

The Charity has worked in partnership with AAFDA (Advocacy After Fatal Domestic Abuse), The Alcohol Advisory Service, Big Local Impact, Bristol Children's Services, Cambridge Fire and Rescue Service, Children in Need, CIRV (Community Initiative Reducing Violence), the Compound Wellingborough, Coventry and Rugby CCG, Coventry City Council, Cruse, the Daniel Kennell Foundation, FLACSS (Family Liaison and Co-ordination of Support Services), Frank Bruno Foundation, Grenfell Hub, Jobs-22, Lisa Lashes School of Music, Lloyds Bank Foundation, The Ministry of Justice, Ministry of Housing and Communities, Murdered Abroad, National Probation Service, Northamptonshire Children's Trust, Northampton Saints Foundation, SAMM (Support After Murder or Manslaughter), the Sarah Hope Line, Solomon Theatre Company, St Giles Trust, Transport for London, University of Edinburgh, Victim Support, West Midlands Police Crime Commissioner Winston's Wish, Women's Aid, The Youth Endowment Fund (Home Office) and the Youth Offending Service. In addition, it has worked with statutory services and government departments.

FINANCIAL REVIEW

Principal funding sources

The principal funders were grants and contracted work with the Youth Endowment Fund, Northamptonshire PCC, West Midlands PCC, Transport for London and Victim Support.

Reserves policy

The Trustees adhere to a policy of always maintaining sufficient Reserves (total of Unrestricted and Restricted Funds) for three months expenditure.

At the year-end there are unrestricted funds of £100,804 and restricted funds of £42,651. This year the Charity's expenditure exceeded its income by £44,368.

FUTURE PLANS

The charity will continue to deliver its services for the Victim Support Homicide Service, Northamptonshire PCC, the Youth Endowment Fund and the West Midlands Violence Reduction Unit. It is also intending to seek new funding streams and to use the skills and expertise of all its qualified team to help more individuals, families and young people affected by the debilitating effects of psychological trauma.

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Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Governing Document is dated 21st July 1995.

Recruitment and appointment of new trustees

In selecting individuals for appointment as trustees, the trustees have regard to skills, knowledge and experience needed for the effective administration of the Charity.

Organisational structure

The members of the Board have a diverse range of skills and experience including Clinical experience in working with patients, Medical qualification and understanding of NHS policies and practice, NHS Management experience and expertise, Business Management experience and expertise, Project Management, Management within the Education Sector, work with statutory agencies, work with young people, personal experience of a traumatic occurrence.

Induction and training of new trustees

Trustees must make available to each new trustee on his or her first appointment: a copy of the Deed and any amendments made to it, a copy of the Charity's latest report and statement of accounts. They should emphasise the Responsibilities of the Trustees detailed in the Report.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052219

Principal address

11 Albert Street
Rugby
Warwickshire
CV21 2RX

Trustees

Dr T Goodfellow	Vice-Chair
Dr Richard Wellings	Chair
Kristian Shaw	Treasurer
David Pontin	
Mike Hutton	
Catherine Barnett	

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Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 30 January 2023 and signed on its behalf by:



Dr R Wellings
Trustee

Assistance Support & Self-Help In Surviving Trauma

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Independent Examiner's Report to the trustees of Assistance Support & Self-Help In Surviving Trauma

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Assistance Support & Self-Help In Surviving Trauma you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Assistance Support & Self-Help In Surviving Trauma's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Assistance Support & Self-Help In Surviving Trauma's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Assistance Support & Self-Help In Surviving Trauma as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

KDM Accountants

KDM Accountants Ltd
38 Mapperley Drive
Northampton
NN3 9UF

Date: 30 January 2023

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Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Charitable activities		31,185	533,435	564,620	632,675
Expenditure on:					
Charitable activities		(6,547)	(602,441)	(608,988)	(558,243)
Total expenditure		(6,547)	(602,441)	(608,988)	(558,243)
Net movement in funds		24,638	(69,006)	(44,368)	74,432
Reconciliation of funds					
Total funds brought forward		76,166	111,657	187,823	113,391
Total funds carried forward		100,804	42,651	143,455	187,823

All of the charity's activities derive from continuing operations during the above two periods.

The statements of financial activities include all gains and losses recognised in the year.

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Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	9,273	13,345
Current assets			
Debtors	7	93,269	24,383
Cash at bank and in hand		67,861	173,158
		161,130	197,541
Creditors: Amounts falling due within one year	8	(26,948)	(23,063)
Net current assets		134,182	174,478
Total assets less current liabilities		143,455	187,823
Creditors: Amounts falling due after more than one year	9	-	-
Net assets		143,455	187,823
Funds of the charity:			
Income funds			
Restricted funds		42,651	76,166
Unrestricted funds		100,804	111,657
Total funds	10	143,455	187,823

The financial statements were approved by the trustees, and authorised for issue on 30 January 2023 and signed on their behalf by:



Dr R Wellings
Trustee

Assistance Support & Self-Help In Surviving Trauma

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Cash Flow Statement for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(44,368)	74,432
Adjustments to cash flows from non-cash items			
Depreciation		5,696	5,290
		(38,672)	79,722
Working capital adjustments			
Decrease/(increase) in debtors	7	(68,886)	80,819
(Decrease)/increase in creditors	8	3,885	(18,958)
Net cash flows from operating activities		(103,673)	141,583
Cash flows from investing activities			
Purchase of tangible fixed assets	6	(1,624)	(2,633)
Net (decrease)/increase in cash and cash equivalents		(105,297)	138,950
Cash and cash equivalents at 1 April 2021		173,158	34,208
Cash and cash equivalents at 31 March 2022		67,861	173,158
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		(105,297)	138,950
Net funds at 1 April 2021		173,158	34,208
Net funds at 31 March 2022		67,861	173,158

All of the cash flows are derived from continuing operations during the above two periods.

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Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Assistance Support & Self-Help In Surviving Trauma meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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Notes to the Financial Statements for the Year Ended 31 March 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	Straight line over 4 years
Computers	Straight line over 4 years
Motor vehicles	25% reducing balance

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).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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Notes to the Financial Statements for the Year Ended 31 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

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.

Retirement benefits

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

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Notes to the Financial Statements for the Year Ended 31 March 2022

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 carrying amounts 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. Revision 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 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	423,488	354,078

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was 13 (2021 – 15).

No employee received emoluments of more than £60,000 during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

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Notes to the Financial Statements for the Year Ended 31 March 2022

6 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	7,287	45,600	52,887
Additions	1,624	-	1,624
At 31 March 2022	8,911	45,600	54,511
Depreciation			
At 1 April 2021	4,763	34,779	39,542
Charge for the year	2,089	3,607	5,696
At 31 March 2022	6,852	38,386	45,238
Net book value			
At 31 March 2022	2,059	7,214	9,273
At 31 March 2021	2,524	10,821	13,345

7 Debtors

	2022 £	2021 £
Trade debtors	93,269	24,383
Prepayments	-	-
	93,269	24,383

Debtors includes £Nil (2021: £Nil) receivable after more than one year.

Assistance Support & Self-Help In Surviving Trauma

ASSIST

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	12,769	9,691
Other taxation and social security	11,579	10,772
Accruals	2,600	2,600
	<u>26,948</u>	<u>23,063</u>

9 Creditors: amounts falling due after one year

	2022 £	2021 £
Accruals	-	-

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds General £	Total funds £
Tangible fixed assets	-	9,273	9,273
Current assets	100,804	60,326	161,130
Current liabilities	-	(26,948)	(26,948)
Creditors over 1 year	-	-	-
Total net assets	<u>100,804</u>	<u>42,651</u>	<u>143,455</u>

11 Related party transactions

There were no related party transactions in the year.

12 Charity information

Assistance Support & Self-Help In Surviving Trauma (Assist) is an unincorporated charity governed by its governing document.

The principle address of the charity is 11 Albert Street, Rugby, Warwickshire, CV21 2RX.

The charitable activity is that of providing support and counselling for persons affected by Post Traumatic Stress Disorder.

Assistance Support & Self-Help In Surviving Trauma

ASSIST

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Charitable activities (analysed below)	564,620	632,675
Total income	564,620	632,675
Expenditure on:		
Charitable activities (analysed below)	(608,988)	(558,243)
Total expenditure	(608,988)	(558,243)
Net (expenditure)/income	(44,368)	74,432
Net movement in funds	(44,368)	74,432
Reconciliation of funds		
Total funds brought forward	187,823	113,391
Total funds carried forward	143,455	187,823

Assistance Support & Self-Help In Surviving Trauma

ASSIST

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Restricted income	533,435	609,493
Unrestricted income	31,185	23,182
	<u>564,620</u>	<u>632,675</u>
<i>Charitable activities</i>		
Wages and salaries	(423,488)	(354,078)
Human resources	(3,230)	(2,639)
Supervision	(7,363)	(4,155)
Training - staff and volunteers	(1,937)	(1,000)
Outreach therapists and sessional contracts	(77,089)	(94,031)
Travel - staff and volunteer	(21,840)	(22,025)
Accountancy fees	(5,088)	(4,944)
Rent, electricity and service charges	(25,438)	(26,429)
Insurance	(1,228)	(1,166)
Telephone, postage and office supplies	(24,615)	(27,770)
Computer software and maintenance costs	(6,730)	(7,378)
Sundry expenses	(5,246)	(7,338)
Depreciation of motor vehicles	(3,607)	(3,607)
Depreciation of computer equipment	(2,089)	(1,683)
	<u>(608,988)</u>	<u>(558,243)</u>
<i>Analysis by funds</i>		
Unrestricted funds	(6,547)	(7,395)
Restricted funds	(602,441)	(550,848)
	<u>(608,988)</u>	<u>(558,243)</u>