

Charity registration number: 1052219

# Assistance Support & Self-Help In Surviving Trauma

## ASSIST

Annual Report and Financial Statements

for the Year Ended 31 March 2024

# **Assistance Support & Self-Help In Surviving Trauma**

## **ASSIST**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Financial Statements	13 to 20

# **Assistance Support & Self-Help In Surviving Trauma**

## **ASSIST**

### **Reference and Administrative Details**

<b>Trustees</b>	Dr Thomas Goodfellow Dr Richard Wellings Kristian Shaw Catherine Barnett
<b>Charity Registration Number</b>	1052219
<b>Independent Examiner</b>	KDM Accountants Ltd 38 Mapperley Drive Northampton NN3 9UF

## **Assistance Support & Self-Help In Surviving Trauma**

### **ASSIST**

#### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

After last year being very much a year of rebuilding and consolidation following 'lockdown', this year has seen both ASSIST and Guiding Young Minds back on track and delivering successful services as per our mission statement.

ASSIST outreach therapists have all been fairly busy, working with clients across the UK, face to face if distance allows but often virtually, something which most clients are now fairly happy with after their experiences during 'lockdown'. A new contract with Day One Trauma has significantly increased referral numbers, particularly in the north of England. Day One is a fairly new and very active charity, established in Leeds Teaching Hospitals to support clients who have suffered severe physical trauma as a result of road traffic collisions or other incidents, accidental or otherwise. Its aim is to help trauma patients through their recovery and provide support as they rebuild their lives. Day One is a growing and very committed group, attracting support from MPs and other well-known figures, but is purely a support group therefore unable to provide professional psychological help. The Day One team have therefore contracted with ASSIST to fill this gap in their service by our offering professional therapy, and the partnership is working well. This contract further adds to the range of other contracts ASSIST holds with different organisations, both charitable and statutory, across the UK. Together these keep our outreach therapists busy supporting clients who have suffered a wide variety of traumatic experiences.

More locally, therapists are again seeing significant numbers of face-to-face clients, many of whom suffer from complex issues. Referrals of this type have also continued to increase since last year. While most of these local clients self-refer, we have been grateful for the grant of £21,000 from the lottery fund to support victims of domestic violence, a very sad traumatic event that affects too many in today's society and shows no sign of decreasing in frequency. Domestic violence affects both adults and children, the latter suffering as victims and also as witnesses, with the memories of what they have witnessed affecting them deeply and interfering with positive childhood development. Happily, adult victims are now much more likely to seek help for the trauma they are experiencing, rather than suffering in silence as once was the case. They are also pro-active in seeking help for their children, so enabling us to support entire families together, which very much aids positive recovery, and enables family groups to move forward together.

Locally ASSIST continues to be contracted by Voice, the Northamptonshire victim's service, to help children across the county who have encountered traumatic experiences. Such experiences are wide ranging, from road traffic collisions to dog attacks, including both domestic violence at home and severe bullying at school. The children and young people we support can be as young as four through to teenagers, both boys and girls, and needs are naturally very different according to each client's developmental stage. ASSIST therapists are experienced in working with children of every age group and are also trained to work with neuro-divergence, which has become an increasingly common part of our work. Many of the referrals we receive are for young people who are on the autistic spectrum or have ADHD, both issues further affecting their reaction to traumatic incidents. Still others suffer 'attachment disorder', which complicates both treatment and recovery. It is important therefore that our child therapists are both skilled and have a wealth of experience, as treatment via the NHS is extremely difficult to attain.

## **Assistance Support & Self-Help In Surviving Trauma**

### **ASSIST**

#### **Trustees' Report**

In June this year ASSIST was successful in securing the planned office move. With 'lockdown' coming to an end and the country returning to work it had become increasingly clear that our large office, once full and busy, was now too big for the service's needs, given that service delivery had changed and so much was now either virtual or taking place in different locations. The cost of the previous office was also prohibitive, given that ASSIST needed to recover from the financial loss caused by 'lockdown'. An added issue was that this office had developed a badly leaking roof, which had significantly worsened during 'lockdown' when it was often left empty. We were therefore fortunate in being able to acquire small, unused premises in the town centre rent free. While these are not as smart as our previous office and are in need of maintenance work, the fact that they are rent free has made up for these disadvantages. We have needed to do some essential maintenance and have also had to build in a therapy room, but for the time being this new office is meeting our needs, as well as storage needs, and has the advantage of being in Rugby Town centre, so easily accessible to clients.

While ASSIST is once again thriving, our subsidiary Guiding Young Minds also continues to be busy, supporting troubled and disadvantaged young people across the region, particularly those involved or at risk of becoming involved in street gangs and knife crime. Much of current GYM work takes place in the city of Coventry, but GYM is also active across Northamptonshire and increasingly in both Rugby and Birmingham.

GYM has been able to make use of the new office, delivering drop-in centres for Rugby young people, both after school and during the holidays, supported by a grant from Rugby Borough Council. These sessions have been extremely well attended, young people telling us that such provision was previously lacking in the area. Many have used the drop-in opportunity to talk to the GYM team about issues that they face, which is encouraging, and shows us that we need to look at further development in the Rugby area.

The main focus of the GYM service continues to be one to one mentoring, which continues to go very well, now funded in Coventry by the Youth Offending Service and by schools in other areas, particularly Northamptonshire. GYM has now been mentoring troubled young people for several years, and it is encouraging to have recently come across some of our early clients who are now adults. Those we have recently met are all now doing extremely well. When we think back to the lives they were leading when we first met them, including gangs, drugs and criminality, we are very encouraged to know that the early changes they made with support from GYM have been maintained and that their lives really did change for the better.

As well as mentoring, the Guiding Young Minds team spend a great deal of time doing outreach work. This outreach falls into two categories – outreach with the GYM youth bus and the 'StepTogether' after school walking service. The GYM bus is out in different areas of Coventry, Northamptonshire and Warwickshire most weekdays and is in such demand that we frequently have to run a waiting list. The bus carries lots of sports equipment as it travels around, and it sets up in appropriate places, where it engages young people in positive activities as well as providing individual support. Both local authorities and housing associations sponsor this service, being aware that there is significantly less trouble in an area when the GYM bus is present. The police have collated data in this respect, which provides evidence as to just how effective this outreach service is.

## **Assistance Support & Self-Help In Surviving Trauma**

### **ASSIST**

#### **Trustees' Report**

The 'StepTogether' walking service was initially a government initiative involving support workers being present on the streets around schools at the end of each school day. Initially we were unsure how effective such an initiative would be, but in fact it has proved to make a significant difference to the amount of violence breaking out as young people make their way home from school, so much so that the Violence Reduction Unit have now taken on the funding. GYM manages the Coventry 'StepTogether' service in partnership with two other local charities and several local schools. Our team is now well known among young people locally, who frequently alert us of trouble about to break out. This form of outreach is therefore now an important part of the service GYM delivers in Coventry.

A final new initiative this year has been the partnership GYM has developed with the Duke of Edinburgh Awards initiative. This is a new venture for GYM, and very much in its infancy, but viewed as an important way we can help young people to both achieve and gain wider experience in life. The Duke of Edinburgh team is keen to enrol young people who would not normally be involved in their project – those who live their lives on the streets and are not usually involved in positive activities. For this reason, they themselves approached GYM, and from our side we see this award as a further positive opportunity to offer the young people we support. We will report further as this new service progresses.

To conclude, both the ASSIST and GYM parts of the service have been busy this year, successfully providing the support as aspired to in our mission statements. Our aim for next year is to develop further, putting together business plans for both parts of the service and seeking to expand the very successful work already being delivered.

## **Assistance Support & Self-Help In Surviving Trauma**

### **ASSIST**

#### **Trustees' Report**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 7 volunteers during the year.

## **Assistance Support & Self-Help In Surviving Trauma**

### **ASSIST**

#### **Trustees' Report**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity's service during the year has been largely concentrated on those being referred through: Northamptonshire Police Crime Commissioner's Office; Transport for London; Day One Trauma; Children in Need; West Midlands Police Crime Commissioner's Office; Victim Support; Hope for Justice; West Northamptonshire Council and the National Lottery Fund. 417 new clients started therapy during the year. 212 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 organisation provided Specialist Therapeutic and Mentoring support to them using a different range of modalities (face-to-face, video, phone and outreach). So far over 196 have completed treatment and are now better able to cope with their trauma display.

Barbara Goodfellow has been supported during the year by four Trauma Therapists, five Specialist Mentors and 14 (2023:15) 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 £174,395 and restricted funds of (£88,984). This year the Charity's income exceeded its expenditure by £57,993.

#### **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.



## **Assistance Support & Self-Help In Surviving Trauma**

### **ASSIST**

#### **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**

Unit 17 Clock Tower Shopping Centre  
Northway  
Rugby  
Warwickshire  
CV21 2JR

##### **Trustees**

Dr T Goodfellow	Vice-Chair
Dr Richard Wellings	Chair
Kristian Shaw	Treasurer
David Pontin	Resigned 1 April 2024
Mike Hutton	Resigned 1 April 2024
Catherine Barnett	

## **Assistance Support & Self-Help In Surviving Trauma**

### **ASSIST**

#### **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 31 January 2025 and signed on its behalf by:



**Dr R Wellings**  
**Trustee**

## **Assistance Support & Self-Help In Surviving Trauma**

### **ASSIST**

#### **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 2024 which are set out on pages 10 to 20.

##### **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: 31 January 2025

## Assistance Support & Self-Help In Surviving Trauma

### ASSIST

#### Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Charitable activities		50,444	425,279	475,723	403,531
<b>Expenditure on:</b>					
Charitable activities		(5,564)	(412,166)	(417,730)	(519,568)
Total expenditure		(5,564)	(412,166)	(417,730)	(519,568)
Net movement in funds		44,880	13,113	57,993	(116,037)
<b>Reconciliation of funds</b>					
Total funds brought forward		129,515	(102,097)	27,418	143,455
Total funds carried forward		174,395	(88,984)	85,411	27,418

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.

# Assistance Support & Self-Help In Surviving Trauma

## ASSIST

### Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	6	5,159	7,924
<b>Current assets</b>			
Debtors	7	86,334	30,720
Cash at bank and in hand		10,294	9,860
		96,628	40,580
<b>Creditors: Amounts falling due within one year</b>	8	(16,376)	(21,086)
<b>Net current assets</b>		80,252	19,494
<b>Total assets less current liabilities</b>		85,411	27,418
<b>Creditors: Amounts falling due after more than one year</b>	9	-	-
<b>Net assets</b>		85,411	27,418
<b>Funds of the charity:</b>			
<b>Income funds</b>			
Restricted funds		(88,984)	(102,097)
Unrestricted funds		174,395	129,515
<b>Total funds</b>	10	85,411	27,418

The financial statements were approved by the trustees, and authorised for issue on 31 January 2025 and signed on their behalf by:

Dr R Wellings  
Trustee



## Assistance Support & Self-Help In Surviving Trauma

### ASSIST

#### Cash Flow Statement for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		57,993	(116,037)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		2,764	2,740
		60,757	(113,297)
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	7	(55,614)	62,549
(Decrease)/increase in creditors	8	(4,709)	(5,863)
Net cash flows from operating activities		434	(56,611)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	6	-	(1,390)
Net (decrease)/increase in cash and cash equivalents		434	(58,001)
Cash and cash equivalents at 1 April 2023		9,860	67,861
Cash and cash equivalents at 31 March 2024		10,294	9,860
<b>Reconciliation of net cash flow to movement in net funds</b>			
(Decrease)/increase in cash		434	(58,001)
Net funds at 1 April 2023		9,860	67,861
Net funds at 31 March 2024		10,294	9,860

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

# **Assistance Support & Self-Help In Surviving Trauma**

## **ASSIST**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **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.

# Assistance Support & Self-Help In Surviving Trauma

## ASSIST

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### **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.



# **Assistance Support & Self-Help In Surviving Trauma**

## **ASSIST**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **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.

# Assistance Support & Self-Help In Surviving Trauma

## ASSIST

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 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:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	347,733	412,352

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was 10 (2023 – 12).

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.

## Assistance Support & Self-Help In Surviving Trauma

### ASSIST

#### Notes to the Financial Statements for the Year Ended 31 March 2024

##### 6 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2023	10,301	45,600	55,901
Additions	-	-	-
At 31 March 2024	10,301	45,600	55,901
<b>Depreciation</b>			
At 1 April 2023	7,788	40,189	47,977
Charge for the year	1,412	1,353	2,765
At 31 March 2024	9,200	41,542	50,742
<b>Net book value</b>			
At 31 March 2024	1,101	4,058	5,159
At 31 March 2023	2,513	5,411	7,924

##### 7 Debtors

	2024 £	2023 £
Trade debtors	86,334	30,720
Prepayments	-	-
	86,334	30,720

Debtors includes £Nil (2023: £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 2024

#### 8 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	8,191	9,630
Other taxation and social security	5,585	8,856
Accruals	2,600	2,600
	<u>16,376</u>	<u>21,086</u>

#### 9 Creditors: amounts falling due after one year

	2024 £	2023 £
Accruals	-	-

#### 10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds General £	Total funds £
Tangible fixed assets	-	5,159	5,159
Current assets	174,395	(77,766)	96,629
Current liabilities	-	(16,377)	(16,377)
Creditors over 1 year	-	-	-
Total net assets	<u>174,395</u>	<u>(88,984)</u>	<u>85,411</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 Unit 17 Clock Tower Shopping Centre, Northway, Rugby, Warwickshire, CV21 2JR.

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 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	<u>475,723</u>	<u>403,531</u>
Total income	<u>475,723</u>	<u>403,531</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(417,730)</u>	<u>(519,568)</u>
Total expenditure	<u>(417,730)</u>	<u>(519,568)</u>
Net (expenditure)/income	<u>57,993</u>	<u>(116,037)</u>
Net movement in funds	57,993	(116,037)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>27,418</u>	<u>143,455</u>
Total funds carried forward	<u>85,411</u>	<u>27,418</u>

## Assistance Support & Self-Help In Surviving Trauma

### ASSIST

#### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
<i><b>Donations and legacies</b></i>		
Restricted income	425,279	367,516
Unrestricted income	50,444	36,015
	<u>475,723</u>	<u>403,531</u>
<i><b>Charitable activities</b></i>		
Wages and salaries	(347,733)	(412,352)
Human resources	(2,667)	(2,955)
Supervision	(1,270)	(4,584)
Training - staff and volunteers	(4,488)	(6,173)
Outreach therapists and sessional contracts	(30,843)	(32,722)
Travel - staff and volunteer	(2,246)	(13,422)
Accountancy fees	(4,531)	(4,342)
Rent, electricity and service charges	-	(9,360)
Insurance	(1,354)	(1,287)
Telephone, postage and office supplies	(10,754)	(15,438)
Computer software and maintenance costs	(5,293)	(6,280)
Sundry expenses	(3,786)	(7,914)
Depreciation of motor vehicles	(1,353)	(1,803)
Depreciation of computer equipment	(1,412)	(936)
	<u>(417,730)</u>	<u>(519,568)</u>
<i><b>Analysis by funds</b></i>		
Unrestricted funds	(5,564)	(7,304)
Restricted funds	(412,166)	(512,264)
	<u>(417,730)</u>	<u>(519,568)</u>