ASSIST TRUST

England & Wales · Charity number 1057772

Details

Status	Registered
Legal form	Charitable company
Company number	03206320
Registered	1996-08-27
Register	View on the Charity Commission register

Contact

Address	20 Colegate Norwich Norfolk NR3 1BQ
Phone	01603230200
Email	office@assist-trust.co.uk
Website	www.assist-trust.co.uk

Activities

Objects: TO TRAIN, ADVISE AND PROMOTE SOCIAL ACADEMIC AND EMPLOYEMENT SKILLS WHICH WILL LEAD TOWARDS THE INTERGRATION, INDEPENDENCE AND EMPLOYEMENT OF DISABLED PERSONS

Activities: AS DESCRIBED EARLIER

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** People With Disabilities

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Geography

- **Area of benefit:** NORWICH AND NORFOLK
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,421,494	£1,370,320	£1,140,075	27
2024-03-31	£1,224,626	£1,203,778	£1,088,901	26
2023-03-31	£1,097,546	£1,073,180	£1,068,053	26
2022-03-31	£1,041,935	£944,894	£1,043,687	26
2021-03-31	£1,096,396	£947,739	£946,646	26

Trustees

Name	Role	Appointed
Claire Hopkins		2025-02-28
Claire Sewell		2024-02-29
Estelle Corner		2025-02-28
James Tremlett		2021-10-04
Matthew Nicholas Langley		2017-02-15
Paul Corney		2024-04-18
Rachael Morris		2022-11-02
Robert Holderness		2022-11-02

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ASSIST TRUST

England & Wales - Charity number 1057772

Accounts

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ASSIST TRUST
(A company limited by guarantee)

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ASSIST TRUST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	E Corner (appointed 28 February 2025) C Hopkins (appointed 28 February 2025) C Sewell R Holderness T Hughes (resigned 28 February 2025) R Morris M Langley J Tremlett P Corney (appointed 18 April 2024)
Company registered number	03206320
Charity registered number	1057772
Registered office	20 Colegate Norfolk NR3 1BQ
Company secretary	Richard Ward
Chief executive officer	Richard Ward
Independent auditors	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

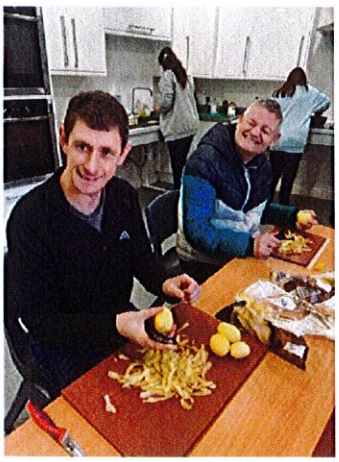
The charity's objects set out in the Assist Trust Memorandum of Association are "to train, advise and promote social, academic and employment skills which will lead towards the integration, independence and employment of disabled persons".

Despite an increasingly challenging environment for independent providers like Assist, the charity continues to succeed in the delivery of its core aims. The quotes from the members attending give testament to their remarkable achievements and this is further reflected in the positive feedback regularly received from families, care professionals and others:

"I met with Mum and A yesterday and wanted to let you know that Mum is so happy with the work that you and Assist are doing. She stated that he has come out of his shell and that Assist is the best provider A has been to". **Social Worker**

"We are very happy with H's progress at Assist Trust, he is obviously very happy. It keeps him busy, safe, moving forward and gives him plenty of friends. We are also pleased how happy H has settled into supported living *[into an Assist property]*, he really is thriving, again happy with lots of friends and continues to make progress.

I never imagined things would work out so well for him. A real success story" Parent



Objectives and activities (continued)

Quotes from the members about coming to Assist:

"I work at the Assist Café, helping to serve people. It makes me feel really happy and proud of myself" **Emma**

"Since coming to Assist I have grown in confidence. I have learnt skills to help me at home like helping my Mum with housework" **Lottie**

"I like coming to Assist, I'm proud to have made friends" **Caitlin**

"I like going up the gardens at Assist. I grow things like potatoes. I took them home and made some jacket potatoes for my house mate, he really liked them" **Paul**

"I help with the cleaning for a charity. I'm proud to do something worthwhile and to grow in confidence" **Nathan**

"I work at the community post office. I love helping the customers and I'm learning lots of money skills. It really makes me feel happy to be able to give back to the community" **Sarah**

It is likely that local authorities will continue to experience financial difficulties for the foreseeable future, so charities like Assist must find ever more creative ways to maintain services that are providing benefit for those attending. Assist remains determined to improve and develop innovative services that are already supporting the members so successfully.

b. Assist - into a better life

Assist helps people with learning disabilities in Norfolk to become more confident and more independent in their own lives. The charity provides a wide range of different groups from its own buildings and out in the community, all designed to help people build confidence and learn skills that will help them manage in the real world. This principle applies to people with all sorts of strengths and needs, but each timetable is specific to each person that attends.

c. Public benefit

The Trustees confirm that in exercising their powers and duties, they have given due regard to the guidance on public benefit published by the Charity Commission.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the document "Charity Governance for larger charities". The main activities undertaken to further the Charity's purposes for public benefit are set out in section d below.

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for public benefit

ASSIST - INTO A HEALTHIER LIFE



- **Confidence and Wellbeing**

Nobody can make progress in their lives without feeling confident and happy. For this reason, Assist places a lot of importance on groups and activities that help people feel better about themselves.
Once members settle in and start feeling comfortable, they are supported to gradually try new things, to start speaking up and making choices and to take on small manageable jobs. Before long, members are feeling positive and confident about their achievements and are ready to take the next steps.

- **Healthy Living**

Assist supports all members to live a happy and healthy life.

This can be a tricky balance to maintain for all of us, but Assist staff will always offer support for members trying to make healthy choices. If individuals have specific support needs on their care plan Assist staff will make sure guidance is followed, while allowing people to make their own choices as much as possible.

- **Getting Active**

The list of active groups on offer at Assist continues to grow year by year. Depending on the wishes and needs of the members, these groups can range from football, to dodgeball, to swimming sessions, gym sessions, walking groups, dance groups, to yoga!

- **Cooking Groups**

At Assist, members are encouraged to make choices about the food they would like to prepare in the regular cooking groups that take place. Members are then supported in such a way that helps them manage cooking and kitchen tasks with more and more independence, whenever possible.

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

Objectives and activities (continued)

- **Assist Gardens**

The "Heath Gardens" project is a true jewel in the crown of Assist service provision.

The whole 2.5 acre site just off Sprowston Road has been lovingly developed over many years to now provide accessible and engaging activities for people with a very wide range of needs. As well as the kitchen and field centre buildings, the site boasts 2 large polytunnels, accessible pathways and raised beds, 2 ponds, a small woodland, meadows and a member's allotment area.

It is a fantastic place to enjoy fresh air, engage in healthy and productive work and to develop skills in gardening, cooking, sports, conservation, outdoor arts and whatever takes the member's fancy!



Objectives and activities (continued)

ASSIST – INTO MY COMMUNITY:

The main buildings at Assist often serve as just a base to explore from!

Many of the groups and activities on offer through the week involve getting out into the community and members are supported to travel safely by public transport or in one of the Assist vehicles.

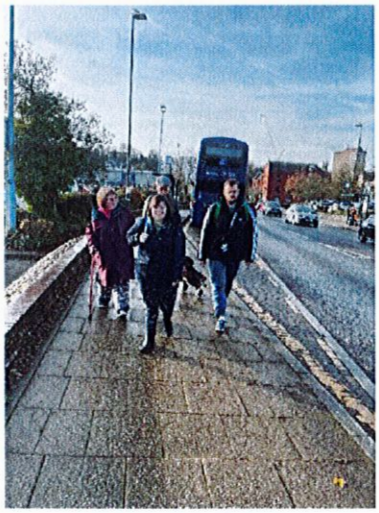
By making these activities such a regular feature in the timetable, members learn how to cross roads and find their way around local facilities in a naturally supportive way.

- **Assist Travel Training**

For members keen and able to learn specific journeys either to and from Assist, or to work placements and other community locations, our Employment and Travel Training team are on hand to guide the way.

Over many years, this team has put together a very comprehensive and systematic process that supports individuals to learn particular routes in their communities. Individuals are supported every step of the way – for as long as it takes - and are only signed off when the team have assessed their progress fully.

For many people at Assist, travel training support has been absolutely key in helping them gain genuine independence.



ASSIST – INTO WORK:

- **Work Skills**

All members at Assist are helped to develop work skills as they take part in the wide range of activities on offer. *This applies to people of all abilities.*

All groups are designed to encourage people to work together, to follow basic instructions and to take on manageable levels of responsibility, in order to help people understand workplace expectations.

Having this principle applied to all activities at the charity gives people the chance to show others what they can do for themselves, often in ways that hadn't been witnessed before.

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

Objectives and activities (continued)

- **The Assist Café**

Since 2015, Assist has been running the café at the Norman Centre in the Mile Cross area of Norwich.

Members are timetabled to work alongside staff at the café, so that they have the chance to develop skills in a real work environment.

The "Meeting Place" café provides the perfect setting for members to learn about customer service, dealing with orders, managing payments and helping with the all the elements involved in running a café in a busy and thriving leisure centre.



- **Volunteering**

Over the years, Assist has developed a number of creative ways to help members develop their work skills in the local community.

When appropriate, Assist will support individual members into voluntary jobs in ways that help them manage the placement more independently over time. Travel training and job coaching is provided by the Assist Employment and Travel Training team and support is given to both initiate the placement and to help sustain it over time.

For those individuals unable to manage the travel training aspect of this process, Assist has been timetabling groups that go out to community voluntary placements each and every week, with members of staff on hand to support both the journey and the tasks in hand.

- **Paid Work**

For some members at Assist, the journey towards feeling more confident and gaining greater independence can lead to opportunities for paid work.

This might be for only a few hours a week to begin with, but more and more individuals attending Assist services are showing that they can do more for themselves than was previously expected.

In recent years, Assist has been working with Norfolk County Council and with many local employers, to help provide and support suitable paid jobs in the local community. This can often be a gradual and carefully supported journey and the Assist Employment and Travel Training team will always make sure that proposed

Objectives and activities (continued)

steps are carefully assessed and communicated to all relevant parties.

ASSIST – INTO HOUSING:

- **Daily Living Skills**

When it comes to being more independent at home, success often comes down managing the less glamorous work involved. At Assist we believe that we should all be helping to do our fair share!

Whether that means learning how to clean and tidy different rooms and spaces, or working out how to pay the heating bill, or coping with the challenges of sharing spaces with others – Assist offers lots of opportunities to help develop the skills people need.

Whatever the level of ability might be, Assist will support people to do the jobs they can manage around the home.



- **Gaining Independence**

Everything we do aims to help people manage as much as they can for themselves, by supporting people's strengths, by helping people feel more confident and by modelling the expectations we all find in society and in the workplace.

Members at Assist are regularly telling us how proud they feel about the levels of independence they are achieving - even at a modest level - and success will often inspire greater achievement down the line. Our job then is to simply keep up with their ambitions!

- **Housing Support**

Assist has its own Housing Officer in post to support people who have ambitions to move into more independent living. Even if Assist has no opportunities in its own properties at that point, Assist will try and help people explore opportunities through contacts at Norfolk County Council, or by identifying opportunities via other providers.

Assist works on the theory that a planned move is much better than scrambling for emergency accommodation when something goes wrong, so Keyworkers will prompt discussions on the subject without any commitment from anyone initially.

Objectives and activities (continued)

- **Assist flats & houses**

Assist currently owns 3 houses in the NR3 area of Norwich, a 2-bedroom property, a 3-bedroom property as well as a 4-bedroom property! Assist also leases two more houses and four flats in total, with agreements from their owners to allow the charity to sublet to the members themselves.

While vacancies in these properties are rare, Assist will always look to support members with their housing aspirations where possible, prioritising need according to individual circumstances.

Assist Facilities

Assist runs from 3 main sites to the north of the City of Norwich. It also runs the "Meeting Place" café at the Norman Centre, a leisure centre in the Mile Cross area of north Norwich. Details for the Assist Trust premises are as follows:

- 20 Colegate, Norwich, NR3 1BQ (Assist Trust headquarters)
- 22-24 Colegate, Norwich, NR3 1BQ (Assist Trust independent living facilities on the ground floor and Friars Quay flats above)
- Lazar House, 219 Sprowston Road, Norwich, NR3 4HY
- "Heath Gardens" Hill Farm Allotments, Sprowston Road, NR3 4HY (very close to the Lazar House building)
- "Meeting Place" café. Norman Centre, Bignold Road, Norwich, NR3 2QZ

Achievements and performance

a. Key performance indicators

Numbers of members attending and level of interest

Despite ongoing pressures on local authority budgets, the numbers of people attending Assist remained steady across the year to March 2025. Some members had their level of service reduced following review, but this was offset to some extent by take-up on the Skills and Employment pathway. While initiation of this pathway has been slow, signs of increased momentum in this area have been encouraging. Given its track record in this area, it is likely that Assist will benefit from increased numbers of individuals seeking support towards employment in the future.

While service reviews and initial assessments are increasingly diverting individuals away from ongoing commissioned support, the level of interest amongst potential new members for Assist has continued to grow. The charity has succeeded in raising its profile within relevant communities and reports of continued success for its members has helped consolidate its positive reputation. Combining this reputation with a proven ability to innovate and develop meaningful and successful services means that Assist can respond to shifts in the market for the foreseeable future.

Successful employment and housing schemes at Assist

It has been another year of steadily improving success for Assist schemes that have been designed to help people work and live more independently. While the Skills and Employment pathway has taken a number of years to come on line, early signs are very promising. It has the potential to transform the lives of many more individuals in the region in the future and to become a nationally recognised model of success.

Achievements and performance (continued)

At the same time, Assist housing provision continues to show how much can be achieved with a consistent and enabling approach. Two more people were supported into Assist housing provision over the course of the year, with others helped to live more independently at the same time. Having all Assist housing provision at full capacity helps to sustain the whole scheme financially and ensures that many more people can be helped in similar ways in the future.

Changes to market priorities

In recent months, Norfolk County Council has expressed a clear desire to only commission services that are enabling in nature. The traditional model of support is being replaced by short-term provision offers, where possible, which are aimed at supporting people out of traditional services and into their own wider communities. While this change in emphasis provides some challenges to ongoing services for many providers, for Assist this represents a number of significant opportunities.

The principles behind the new priorities being described by the local authority match Assist's own almost to the last letter. It is likely that short-term uncertainty in the market will therefore resolve into an environment in which Assist and its members can succeed and flourish.

b. Review of activities

Outcomes achieved by the members at Assist Trust

Despite ongoing challenges to all local authority budgets, Assist has successfully supported its members to succeed in all areas of their lives. The following figures relate to a total number of 126 individuals attending:

- 98% of the individuals attending Assist reported that their confidence levels had risen over the past year (from a survey conducted by the Member's Committee)
- 103 individuals took part in healthy activities and groups, ranging from sports groups to healthy cooking sessions.
- 3 individuals were supported in paid employment positions
- 29 individuals were job coached in community based placements
- 24 members were supported in voluntary work in the local community, with staff supervision
- 43 individuals were travel trained around the community in total (including to and from home, work and to other community facilities)
- 15 individuals took part in work experience at the Assist café at the Norman Centre
- 8 individuals were supported to move into more independent circumstances

Achievements and performance (continued)



Fundraising support

The remarkable outcomes achieved by Assist members have only been possible with the ongoing support of a number of Trusts, Foundations and individuals from across the region and beyond. The travel training and job coaching work has been supported at Assist for a number of years, allowing steady development of these innovative and individually tailored services. Recent changes to local authority funding has helped to support these functions as well, but the scale of operations at Assist only remains possible with the support of numerous other generous funders. Assist is always at pains to illustrate how directly these donations are used to benefit the lives of the members themselves, at every opportunity.

On top of this amazing support, Assist and its members benefit from a number of donors who have helped the following improvements and developments over the past year:

- Significant improvements at the Gardens site, with more hard surfacing, improved equipment and refurbished polytunnels.
- Purchasing new IT equipment for activities.
- Replacing old and damaged sports equipment.
- Funding the position of Café Assistant at the Norman Centre café.

Here is the list of funders who have supported Assist over the past year:

Alan Boswell Group Charitable Trust
Alison Booty
Anne French Memorial Trust
Awards for All
Bruce Wake Charitable Trust
Dennis Cooper
Douglas Arter Foundation
Family of DM Dell
Garfield Weston Foundation
Giving Days
Kath & Terry Haydn
Lisa Martin
Marion Williams
Paul Bassham Charitable Trust

Achievements and performance (continued)

Paul King
Souter Charitable Trust
The Aquarius Charitable Foundation
The Bailey Thomas Charitable Trust
The Charles Littlewood Hill Trust
The Eric Drummond-Mercer Memorial Trust
The Geoffrey Watling Trust
The Percy Bilton Trust
The Philip and Elizabeth Rackham Charitable Trust
The R C Snelling Charitable Trust
The Steven Bloch Image of Disability Charitable Trust
The Strangward Trust
Val Mash

Financial review

a. Going concern

As funding for local authorities continues to tighten, all organisations in the region are being asked to streamline services to make them as effective and as efficient as possible. Assist is well placed to respond to such demands, with successful schemes already in place in various areas of service provision and a culture of innovation and flexibility firmly embedded. The charity continues to work collaboratively with Norfolk County Council as restrictions have taken hold, providing workable solutions in areas such as travel training, job coaching and independent living solutions in particular. The ethos that underpins the charity has always been one of enablement and reducing support wherever possible and this continues to be the theme of service restructuring discussions taking place across the region.

Assist will continue to publicise and celebrate the achievements of its members as they respond to genuinely enabling support, thereby reinforcing its own position as market leader in such services. By consolidating this status and by willingly engaging with Norfolk County Council as new services are trialled and developed, the Trustees remain confident that Assist can be considered a going concern long into the future.

b. Reserves policy

The Trustees are conscious of the need to maintain unrestricted reserves sufficient to meet planned and unforeseen fluctuations in income and expenditure for the foreseeable future. Ongoing budget concerns for services in the region mean that the Trustees intend to maintain a policy whereby the free reserves held by the charity should be between 3 and 6 months' worth of the resources expended. At present the free reserves, which are those unrestricted funds not invested in fixed assets, excluding designated funds and excluding long term mortgage liabilities, amount to £465,193 (2024: £394,857) which approximates to the equivalent of 4.3 (2024: 4.3) months' operating expenditure. The mortgage will be covered by future rental income and is therefore excluded from the free reserves calculation.

c. Principal risks and uncertainties

The Assist risk register is reviewed every 6 months as a matter of course, but more regularly whenever circumstances change significantly or when new risks arise suddenly. The staff and Trustees involved in this process will conduct this process by assessing risk in the following areas:

- Governance
- Operations
- Finance

- Environment
- Legislation and compliance

Mitigating factors are detailed as the risk register is reviewed by the panel, with additional measures noted and taken forward as appropriate.

By translating the findings of the risk register onto the Assist Business Continuity Policy, it has been possible to maintain a more regular assessment of principal risks and uncertainties for the charity as a whole. The Trustees have thereby recognised the need for ongoing monitoring during times of market uncertainty and financial constraints in particular. The Assist Business Continuity Policy currently details these risks in the following order:

1). Financial problems for the Trust: Risk is mitigated by maintaining sufficient reserves, applying cautious and timely budgeting and cash flow processes, building in sufficient margins so that dips in income can be managed, as well as publicising the services of the charity to potential new customers and maintaining a positive and constructive dialogue with the local authority.

2). Quality and safeguarding issues: Risk is mitigated by having nominated safeguarding leads at the charity, with all staff trained in safeguarding assessment and management. Managers are also trained in complaints management and regular quality assurance audits are conducted across the whole organisation.

3). Building and equipment problems: Assist has its own Health & Safety team and team lead who conduct all regular testing and maintenance functions at the charity. A detailed calendar is maintained so that all external testing and servicing is carried out according to recommended schedules. The Assist Housing Committee also meets every 6 months to consider all property issues and development proposals and this panel includes individuals with good housing knowledge and property law expertise.

4). Recruitment and retention issues: Risks are managed by improving all aspects of recruitment and retention within the charity, from writing clearer job descriptions and person specifications, to improved induction and probationary support, to a more professional schedule of supervision and appraisal meetings.

5). Flu and other viral infections: While the threat of Covid 19 has faded somewhat, Assist maintains clear policies on infection control and management across all of its sites. All staff undertake regular training in this area and those working in the kitchens or in the café also undertake appropriate food hygiene training.

d. Financial risk management objectives and policies

The factors detailed above help to describe the mitigating actions taken by the charity in regards to financial risk management in particular. Over recent months, emphasis has increased on raising the profile of Assist amongst potential new clients and on close collaboration with Norfolk County Council as new models of service provision are developed.

The Trustees are confident that by developing and innovating services in response to the needs of the members, while maintaining effective management of all systems and structures, Assist can continue as a trusted provider of services for people with learning disabilities in Norfolk. Despite the financial challenges faced by all providers in the region, and by the Local Authority themselves, the board remains convinced that this policy continues to offer the best chance for the long term security of the charity.

The statement of financial activities show an increase in funds of £51,174 (2024: £20,848) with total incoming resources amounting to £1,421,494 (2024: £1,224,626) and total resources expended of £1,370,320 (2024: £1,203,778).

The charity's balance sheet shows total funds of £1,140,075 (2024: £1,088,901) of which £42,699 were restricted at 31 March 2025 (2024: £41,030).

e. Principal funding

Each individual who attends Assist is charged a daily rate that covers the majority of the costs incurred by the charity. Most individuals are able to secure Social Service funding for this charge following a Care Act assessment, as long as that assessment demonstrates areas of need that can be met by a provider like Assist.

It is therefore vital that Assist can prove the effectiveness of its services and be able to show how outcomes have been achieved, in line with those set out in the individual's assessment and care plan. Considerable effort has been made to develop Outcome Plans that are filled in by keyworkers, with the individual themselves as well as their families, with headings that match the outcomes set out in the Care Act assessment themselves.

At the same time, Trustees and managers are maintaining regular communication with commissioning and procurement managers at Norfolk County Council in order to develop and enhance schemes of work that match local authority market intentions.

The charity is obliged to fundraise for all service and facility improvements as described earlier – and this continues to help consolidate the charity's position as a market leader for progressive service provision in the region.

Structure, governance and management

a. Constitution

Assist Trust is registered as a charitable company limited by guarantee and was set up by a Charity Commission Scheme, charity number 1057772. Assist Trust was incorporated on 31 May 1996 (amended 14 February 2000) and registered as a charity on 27 August 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, Trustees are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

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

The directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of the board of Trustees are elected to serve for a maximum of nine years.

The board of Trustees has sought to ensure that the Trustee body offers a diverse mix of experience and skills in order that the client group (adults with learning disabilities) is appropriately represented. The board currently advertises for new Trustees in house and via word of mouth. Areas of the expertise represented on the board include housing, finance, education, IT, health, law, strategy, management and HR. Details of abilities and experience are kept by Assist and action is taken to fill any perceived gaps in committee skills as vacancies arise.

c. Organisational structure and decision-making policies

Assist Trust has a board of Trustees of 8 (2024: 6). The board meet monthly and they are responsible for the strategic direction and policy of the charity. Financial services are largely outsourced to Larking Gowen, who record details of all income and expenditure and provide Trustees with monthly management accounts. Day to day responsibility for the provision of services rests with the Chief Executive Officer, the Head of Services, the

Structure, governance and management (continued)

Office Manager, the Operations Managers and the Employment Manager.

d. Policies adopted for the induction and training of Trustees

All Trustees are familiar with the work of Assist and they are able to visit all venues to see for themselves the services which they govern. Additionally, all Trustees are given copies of the Association's Memorandum and Articles of Association and the latest annual report. The Chairperson is kept informed of any Trustee training offered by local organisations which may be of interest to committee members and relevant to all Trustees and they are offered the Charity Commission's "The Essential Trustee" for reference.

e. Pay policy for key management personnel

The Trustees will continue to ensure that staff remuneration at Assist is carefully and appropriately assessed every 12 months, in the lead up to each new financial year. Members of the board will compare Assist rates with other suitable organisations in the sector and in the region in order to ascertain appropriate benchmarks. With that information and with reference to other financial considerations, such as pension obligations and negotiations with Norfolk County Council, the Trustees will make decisions that aim to maintain good levels of pay and working conditions for all workers at the Trust, balanced with the financial realities of the time.

Particular consideration will be given to appropriate remuneration for the CEO and other members of the senior management, in order to maintain levels of reward that fairly reflect the responsibilities involved, but that do not exceed reasonable limits. In these ways, the Trustees will aim to continue rewarding the workers of the Trust for their hard work and commitment, at levels that promote further motivation and long term investment and with a view to sustaining the financial stability of the Trust.

Plans for future periods

Despite a continued period of market uncertainty in the region, Assist is making plans to both consolidate existing services and to develop new ideas at the same time. By maintaining a cautious and considered approach to finances to this point, the charity could manage a period of restricted funding if necessary and still be able to maintain and invest in crucial services for the future.

The declared intention for all commissioned services in the region aligns very closely with the ethos at Assist and it is encouraging to see how many new suggestions from the local authority match with the charity's own ambitions. It is therefore with a degree of confidence that Assist can plan to improve services in the following ways:

- *Expanding the employment / volunteering offer*: Assist plans to build on the momentum of the Skills and Employment pathway by supporting many more individuals into a working life.

- *Offering Assist travel training to individuals outside the current service*: This follows discussions with Norfolk County Council regarding the need for more travel support for more people across the region.

- *Increasing the housing offer*: Independent living opportunities in Assist properties are rare, so the charity will be exploring other ways to provide members with the chance to live more independently.

- *Making plans to celebrate 35 years of Assist!*: Staff and members are planning to host 3 big events across 2025 in order to celebrate and promote the fantastic work that goes on.

- *Improving the Heath Gardens site and hosting more people there*: A major fundraising drive is underway to

Plans for future periods (continued)

allow the installation of a brand new log cabin on the site, with a number of other improvements planned as well. It is hoped that this will open up the site to more people with a wider range of needs and abilities.

- *Short Breaks activities during holidays and weekends*: Assist has successfully applied to be on the Norfolk County Council Short Breaks framework, meaning that it can host activities for people with learning disabilities aged between 16 and 18.

- *Building improvement plans and consolidating lease / ownership arrangements*: Plans are in place to secure favourable lease agreements on all Assist properties and to consider purchase options where appropriate, to help provide a sustainable environment for continued charity growth. At the same time, a buildings work schedule is being developed to ensure all properties are maintained to high standards.

- *Developing new enablement schemes*, in collaboration with Norfolk County Council. At the time of writing, NCC have put forward ideas for more enabling, fixed term services, that might suit younger people or others who need support towards greater independence.



Thank you for your continued support!

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

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

R Holderness
Trustee
Date: 7/11/25.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST

Opinion

We have audited the financial statements of Assist Trust (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 the related notes, including a summary of 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, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 the provisions available for small entities, in the circumstances set out in note 23 to the financial statements, 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 charitable company'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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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:

Due to the field in which the Charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: healthy and safety; employment laws; GDPR, safeguarding, serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Larking Gowen LLP

Julie Grimmer FCA DChA (Senior statutory auditor)
for and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
1st Floor, Prospect House
Rouen Road
Norwich
NR1 1RE

Date: 7 November 2025

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	4	**76,533**	**1,806**	**78,339**	*78,026*
Charitable activities	5	**2,906**	**1,335,840**	**1,338,746**	*1,142,570*
Investments	6	**-**	**4,409**	**4,409**	*4,030*
Total income		**79,439**	**1,342,055**	**1,421,494**	*1,224,626*
Expenditure on:					
Charitable activities		**77,770**	**1,292,550**	**1,370,320**	*1,203,774*
Total expenditure		**77,770**	**1,292,550**	**1,370,320**	*1,203,774*
Net movement in funds		**1,669**	**49,505**	**51,174**	*20,852*
Reconciliation of funds:					
Total funds brought forward		**41,030**	**1,047,871**	**1,088,901**	*1,068,049*
Net movement in funds		**1,669**	**49,505**	**51,174**	*20,852*
Total funds carried forward		**42,699**	**1,097,376**	**1,140,075**	*1,088,901*

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

The notes on pages 25 to 41 form part of these financial statements.

ASSIST TRUST

(A company limited by guarantee)
REGISTERED NUMBER: 03206320

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		*2024 £*
Fixed assets					
Tangible assets	11		**773,848**		*809,475*
Current assets					
Debtors	12	**72,835**		*121,048*	
Cash at bank and in hand		**685,578**		*535,220*	
		758,413		*656,268*	
Current liabilities					
Creditors: amounts falling due within one year	13	**(92,503)**		*(64,503)*	
Net current assets			**665,910**		*591,765*
Total assets less current liabilities			**1,439,758**		*1,401,240*
Creditors: amounts falling due after more than one year	14		**(299,683)**		*(312,339)*
Total net assets			**1,140,075**		*1,088,901*
Charity funds					
Restricted funds	15		**42,699**		*41,030*
Unrestricted funds	15		**1,097,376**		*1,047,871*
Total funds			**1,140,075**		*1,088,901*

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
R Holderness
Trustee
Date: 7/11/25.

The notes on pages 25 to 41 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	*2024* *£*
Cash flows from operating activities		
Net cash used in operating activities	**177,205**	*63,696*
Cash flows from investing activities		
Dividends, interests and rents from investments	**4,409**	*4,030*
Purchase of tangible fixed assets	**-**	*(178,165)*
Net cash provided by/(used in) investing activities	**4,409**	**(174,135)**
Cash flows from financing activities		
Repayments of borrowing	**(12,652)**	*(12,244)*
Interest paid	**(18,604)**	*(19,004)*
Net cash used in financing activities	**(31,256)**	**(31,248)**
Change in cash and cash equivalents in the year	**150,358**	**(141,687)**
Cash and cash equivalents at the beginning of the year	**535,220**	*676,907*
Cash and cash equivalents at the end of the year	**685,578**	*535,220*

The notes on pages 25 to 41 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Assist Trust is a company limited by guarantee, registered office 20 Colegate, Norfolk, NR3 1BQ.

The financial statements are presented in Sterling and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assist Trust 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.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2.3 Going concern

The Trustees have considered a period of 12 months from the date of approval of these financial statements and, based on the level of funds within the charity, the ongoing positive discussions with local authorities and the fact that services are now being provided at close to capacity levels once again, the Trustees deem it appropriate to prepare the accounts on an ongoing basis.

Further details can be found in the Trustees' report contained within these accounts, notably within the going concern, principal risks and uncertainties and principal funding sections.

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- over 50 years
Leasehold property	- over the lease term
Motor vehicles	- 20% reducing balance
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Accounting policies (continued)

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilization and the physical condition of the assets. See note 11 for the carrying amount of property, plant and equipment and note 2.7 for the useful economic lives for each class of assets.

4. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	-	1,806	**1,806**
Grants	76,533	-	**76,533**
	76,533	1,806	**78,339**

	Restricted funds 2024 £	*Unrestricted funds 2024 £*	*Total funds 2024 £*
Donations	-	*3,226*	*3,226*
Grants	*74,800*	-	*74,800*
	74,800	*3,226*	*78,026*

5. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Activities in furtherance of the charity's objects	2,906	1,335,840	**1,338,746**

	Restricted funds 2024 £	*Unrestricted funds 2024 £*	*Total funds 2024 £*
Activities in furtherance of the charity's objects	*5,230*	*1,137,340*	*1,142,570*

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income	4,409	**4,409**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Investment income	*4,030*	*4,030*

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Activities in furtherance of the charity's objects	1,131,843	238,477	**1,370,320**

	Activities undertaken directly 2024 £	*Support costs 2024 £*	*Total funds 2024 £*
Activities in furtherance of the charity's objects	*991,770*	*212,004*	*1,203,774*

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £
Staff costs	805,728	**805,728**
Depreciation	35,627	**35,627**
Establishment	290,488	**290,488**
	1,131,843	**1,131,843**

	Activities 2024 £	*Total funds 2024 £*
Staff costs	*703,587*	*703,587*
Depreciation	*36,630*	*36,630*
Establishment	*251,553*	*251,553*
	991,770	*991,770*

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £
Staff costs	75,973	**75,973**
Establishment	162,504	**162,504**
	238,477	**238,477**

	Activities 2024 £	*Total funds 2024 £*
Staff costs	*85,723*	*85,723*
Establishment	*126,281*	*126,281*
	212,004	*212,004*

8. Auditors' remuneration

	2025 £	*2024 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**10,710**	*10,116*
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	**13,866**	*9,784*

9. Staff costs

	2025 £	2024 £
Wages and salaries	**795,891**	*708,740*
Social security costs	**65,219**	*61,997*
Contribution to defined contribution pension schemes	**20,591**	*18,573*
	881,701	*789,310*

During the year ended 31 March 2025 statutory redundancy payments totaling £964 were made in respect of one employee (2024: £Nil).

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Direct charitable	**29**	*27*
Administrative	**10**	*10*
	39	*37*

Included within administrative staff are the 7 trustees who served during the year (2024: 7). No remuneration was paid to these trustees as detailed in note 10.

No employee received remuneration amounting to more than £60,000 in either year.

In 2025, 5 (2024: 5) members of key management personnel received £243,019 for the year ended 31 March 2025 (2024: £232,282), including employers national insurance contributions and pension.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

11. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2024	**774,902**	**205,493**	**6,800**	**113,046**	**1,100,241**
At 31 March 2025	**774,902**	**205,493**	**6,800**	**113,046**	**1,100,241**
Depreciation					
At 1 April 2024	**31,329**	**191,713**	**4,014**	**63,710**	**290,766**
Charge for the year	**14,220**	**5,711**	**511**	**15,185**	**35,627**
At 31 March 2025	**45,549**	**197,424**	**4,525**	**78,895**	**326,393**
Net book value					
At 31 March 2025	**729,353**	**8,069**	**2,275**	**34,151**	**773,848**
At 31 March 2024	*743,573*	*13,780*	*2,786*	*49,336*	*809,475*

12. Debtors

	2025 £	*2024 £*
Due within one year		
Trade debtors	**2,940**	*75,914*
Other debtors	**8,579**	*3,466*
Prepayments and accrued income	**61,316**	*41,668*
	72,835	*121,048*

13. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Bank loans	**12,832**	*12,828*
Trade creditors	**29,770**	*32,529*
Other creditors	**5,029**	*3,733*
Accruals and deferred income	**44,872**	*15,413*
	92,503	*64,503*

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

14. Creditors: Amounts falling due after more than one year

	2025 £	*2024 £*
Bank loans	**299,683**	*312,339*

Included within the above are amounts falling due as follows:

	2025 £	*2024 £*
Between one and two years		
Bank loans	**13,763**	*12,832*
Between two and five years		
Bank loans	**46,038**	*43,261*
Over five years		
Bank loans	**239,882**	*256,246*

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2025 £	*2024 £*
Payable or repayable by instalments	**239,882**	*256,246*

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds	160,293	-	-	-	160,293
General funds	887,578	1,342,055	(1,292,550)	-	937,083
	1,047,871	1,342,055	(1,292,550)	-	1,097,376
Restricted funds					
General Current Funding Needs	36,802	26,375	(18,399)	(19,051)	25,727
IT Equipment	933	-	(933)	-	-
Independence Support Scheme	303	33,000	(52,354)	19,051	-
Events	2,992	2,906	(5,609)	-	289
Heath Gardens	-	8,958	(475)	-	8,483
Allotment Equipment	-	8,200	-	-	8,200
	41,030	79,439	(77,770)	-	42,699
Total of funds	1,088,901	1,421,494	(1,370,320)	-	1,140,075

Restricted funds

The transfer out of the General Current Funding Needs restricted fund were to cover deficits on other restricted funds. Whilst this fund is restricted, the restriction is to more than one project. This transfer is therefore in line with the original funding agreements.

The Independence Support Scheme represents donations to help provide funding for the continued employment of the independent support worker who is responsible for working with the members to support them with independent living skills.

The cafe assistant salary of £17,888 has been funded through grant receipts within General Current Funding Needs. Fundraising for this position continues post year end.

Designated funds

This fund has been established to help secure future funding required for all improvements and developments at the Trust and for the housing and independent living project plans in particular.

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Unrestricted funds					
Designated funds	*278,602*	-	*(19,856)*	*(98,453)*	*160,293*
General funds	*726,599*	*1,144,596*	*(1,082,070)*	*98,453*	*887,578*
	1,005,201	*1,144,596*	*(1,101,926)*	-	*1,047,871*
Restricted funds					
General Current Funding Needs	*50,077*	*10,800*	*(16,934)*	*(7,141)*	*36,802*
Outdoor Games Sports Resources	*3,983*	-	*(6,399)*	*2,416*	-
IT Equipment	*2,728*	-	*(5,260)*	*3,465*	*933*
Independence Support Scheme	*3,373*	*48,000*	*(51,070)*	-	*303*
Events	*191*	*5,230*	*(2,429)*	-	*2,992*
Housing Officer	*2,500*	*16,000*	*(19,760)*	*1,260*	-
	62,852	*80,030*	*(101,852)*	-	*41,030*
Total of funds	*1,068,053*	*1,224,626*	*(1,203,778)*	-	*1,088,901*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	2,275	771,573	**773,848**
Current assets	40,424	717,989	**758,413**
Creditors due within one year	-	(92,503)	**(92,503)**
Creditors due in more than one year	-	(299,683)	**(299,683)**
Total	42,699	1,097,376	**1,140,075**

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	*Unrestricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	*4,415*	*805,060*	*809,475*
Current assets	*36,615*	*619,653*	*656,268*
Creditors due within one year	-	*(64,503)*	*(64,503)*
Creditors due in more than one year	-	*(312,339)*	*(312,339)*
Total	*41,030*	*1,047,871*	*1,088,901*

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	**51,174**	*20,852*
Adjustments for:		
Depreciation charges	**35,627**	*36,629*
Decrease/ (Increase) in debtors	**48,213**	*(30,892)*
(Decrease)/Increase in creditors	**27,996**	*22,137*
Interest paid	**18,604**	*19,004*
Interest received	**(4,409)**	*(4,030)*
Net cash provided by operating activities	**177,205**	*63,700*

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	**685,578**	*535,220*
Total cash and cash equivalents	**685,578**	*535,220*

19. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	**535,220**	**150,358**	**685,578**
Debt due within 1 year	**(12,828)**	**(4)**	**(12,832)**
Debt due after 1 year	**(312,339)**	**12,656**	**(299,683)**
	210,053	**163,010**	**373,063**

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £20,591 (2024: £18,573). There were amounts payable to the fund at the balance sheet date is £5,285 (2024- £3,733).

21. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	*2024* *£*
Not later than 1 year	**82,092**	*62,473*
Later than 1 year and not later than 5 years	**66,213**	*49,827*
	148,305	*112,300*

22. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025.

23. Non-audit services

Non audit services include the preparation of monthly management accounts, including the calculation of accruals and prepayments.

ASSIST TRUST

England & Wales - Charity number 1057772

Accounts

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ASSIST TRUST
(A company limited by guarantee)

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ASSIST TRUST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees

S Gamble (resigned 29 February 2024)
R Holderness
T Hughes
R Morris
M Langley
C Robson (resigned 17 May 2023)
J Tremlett
P Corney (appointed 18 April 2024)
C Sewell (appointed 29 February 2024)

Company registered number	03206320
Charity registered number	1057772
Registered office	20 Colegate Norfolk NR3 1BQ
Company secretary	Richard Ward
Chief executive officer	Richard Ward
Independent auditors	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charities objects set out in the Assist Trust Memorandum of Association are “to train, advise and promote social, academic and employment skills which will lead towards the integration, independence and employment of disabled persons”.

In order to translate these objects into words that encapsulate the progressive ethos at Assist, recent straplines have included phrases under the following key words:

Opportunity / Challenge / Growth:

Opportunity: “Give me the chance to show what I can do for myself”

Challenge: “Help me find out what else I can do for myself”

Growth: “Help me to try new things and learn new skills”



Objectives and activities (continued)

Quotes from the members about coming to Assist:

> "I've learnt how to get on with other people. I'm proud to be more independent" (Jack)
>
> "I like seeing people I care about and I love the entertaining groups. I would like help getting on with others, with travel training and with cooking skills. I would like to go to the Assist Trust café again." (Chris)
>
> "I feel very proud working at the Feed [as a volunteer] and being very busy there. I would like to move out and be more independent" (Lyndsey)
>
> "I've lost lots of weight and I'm good at joining in my groups" (Nicola)
>
> "I'm very proud to have got my level 2 food and hygiene at the café" (William)
>
> "I love learning new things – like macramé. I would like a paid job one day" (Leah)

b. Members responding to the stimulating environment at Assist

Assist conducts regular surveys with the members that attend in order to hear about their ideas and ambitions for the future. As the comments above testify, there is a positive sense of purpose and direction in all the activities that take place and individuals are proud to be achieving so much in so many areas of their lives.

Despite the significant range of ages and abilities amongst those that attend, the ethos of positive support is applied equally across all Assist services. All members are treated as individuals, with their own strengths and their own potential to change and grow as human beings. More than ever, people are responding to the inspiring mix of opportunity and gentle challenge at Assist and they are rising to the higher levels of expectation at the Trust

c. Public benefit

The Trustees confirm that in exercising their powers and duties, they have given due regard to the guidance on public benefit published by the Charity Commission.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the document "Charity Governance for larger charities". The main activities undertaken to further the Charity's purposes for public benefit are set out in section d below.

d. Main activities undertaken to further the Charity's purposes for public benefit

Support offered at Assist

The charity prides itself on supporting people with a very wide range of needs and abilities, on a person centred basis. This means that everyone will be given the same inspiring and stimulating level of support, but on a level and pace that suits them. The wide range of engaging and enjoyable activities means that individuals can find their feet when they first arrive and can quickly feel more confident and more able to build on the strengths they already have.

As members gradually get to know others and as they feel more confident and secure in the environment, staff will encourage more participation. Similarly, as trust levels grow, individuals start to show their readiness to take a degree of responsibility and the journey towards greater independence can begin.

Objectives and activities (continued)

Areas of support on offer

The individuals that attend Assist are generally funded following assessment by Norfolk County Council Social Services, with Assist identified as a provider that can support areas of unmet need. Assist will ensure it responds to those identified needs accordingly, while also offering help with any other areas of independence that the individual shows an interest in. As a result of this process, support offered at Assist is wide ranging and holistic in nature, evolving to follow the needs and wishes expressed by the members themselves. The following list demonstrates the range of support provided:

- Helping people to become more confident
- Wellbeing services – support to encourage a positive and purposeful life
- Living a healthy life – exercise, healthy eating, healthy choices, etc.
- Making friends and managing relationships
- Managing money and budgeting
- Cooking skills
- Shopping skills
- Looking after my home
- Getting out and about in my community
- Travel training (from home, around the community, to work), if appropriate
- In-house jobs (as a first step on the employment journey, or as a goal in itself)
- Working at the Assist Trust café at the Norman Centre
- Volunteer working in the local community, if appropriate
- Paid work, if appropriate
- Moving into a more independent home, if there is an expressed need
- Providing some independent living options, via the Trust's own housing scheme



Objectives and activities (continued)

High Expectation Levels

Assist has high expectation levels for all members attending. Whatever the level of ability or need might be, everyone is expected to treat one another respectfully and politely and to deal with issues maturely. Over the 30+ years that the charity has been in operation, Assist has seen individuals respond positively to this approach, as it gives people a better chance of real success in the workplace and in the community in general. The members seem to feel more secure and more confident in a service that has consistent professional boundaries, with staff, Trustees and volunteers all setting positive examples of respectful and polite interactions.

It is this philosophy that perhaps marks Assist out – a belief that people should be treated as people and be given the chance to see what level of responsibility they can manage for themselves with the right type of support in place.

Confidence is Key

In order for anyone to succeed in achieving their goals, however modest they seem to be, it is essential that they feel confident enough to start that journey. For this reason, Assist provides a number of wellbeing, creative and project based activities, that give opportunities for individuals to show what they can do for themselves. Over recent years, groups on offer have included the following:

- Drama
- Relaxation techniques
- Historical games
- Fabric craft
- Ladies self-image
- Terrarium making
- Number games
- Points of view
- Team building
- Podcast group
- Garden sculpture
- Recreating history
- Dance groups

Travel Training, Volunteering, Employment and Independent Living

Some of the members who attend Assist will always need support in some areas of their lives, but that does not mean that they cannot become more independent in other ways. Over and over again, individuals at Assist have shown that they can manage more for themselves than was expected of them previously. Whether that is areas of self-care, managing money, looking after the home, cooking skills or managing a specific regular job, every step that individuals take towards greater independence is celebrated accordingly.

For some individuals, support can be withdrawn very gradually over time and a high degree of independence can be sustained with the right background support available. Others need more ongoing help and guidance, to maintain any degree of independence that they have achieved to that point.

Whatever the level of ability and independence might be, Assist will always try to provide suitable opportunities for individuals keen to work on specific skills in areas such as travel training, volunteering, employment or independent living.

Objectives and activities (continued)

- **Travel training support:** The Employment and Travel Training team will always prioritise their workload in order to support individuals keen to travel around their community more independently. This might focus on the journey from home and back, the journey to a specific job, or to other locations in the local community. Travel training programmes have been developed with Occupational Therapy input over many years and all stages are carefully signed off and monitored to ensure the process is as systematic and as safe as possible.
- **Volunteering and Employment support:** The same team that oversees the travel training programmes also arranges and co-ordinates support for in-house jobs and community based work opportunities. By offering chances to try out manageable jobs in-house first, Assist can apply a stepping-stone approach to the whole process and members can take manageable steps along the employment journey as a result.
- **Housing and Independent Living:** Assist owns and sub-lets a number of houses and flats in order to provide independent living opportunities for the members that attend. In recent years, Assist has employed its own Housing Officer to focus on this important area of independent living. Even when there are no vacancies in the Assist Trust housing stock, support can be offered in housing and independent living by listening to the wishes of the member and co-ordinating plans with them and their own circle of support. Strong links have been forged with Norfolk County Council housing managers and commissioners in recent years, to help co-ordinate these efforts more effectively than ever.



Assist Trust Facilities

Assist runs from 3 main sites to the north of the City of Norwich. It also runs the “Meeting Place” café at the Norman Centre, a leisure centre in the Mile Cross area of north Norwich. Details for the Assist Trust premises are as follows:

- 20 Colegate, Norwich, NR3 1BQ (Assist Trust headquarters)
- 22-24 Colegate, Norwich, NR3 1BQ (Assist Trust independent living facilities on the ground floor and Friars Quay flats above)
- Lazar House, 219 Sprowston Road, Norwich, NR3 4HY
- “Heath Gardens” Hill Farm Allotments, Sprowston Road, NR3 4HY (very close to the Lazar House building)
- “Meeting Place” café. Norman Centre, Bignold Road, Norwich, NR3 2QZ

Achievements and performance

a. Key performance indicators

Outcomes achieved and numbers of people referred to Assist Trust

The impressive outcomes achieved by members attending (detailed below) continue to show how successful the support model at Assist Trust is. As a result of this continued success, and with continuing efforts to raise the profile of the charity amongst the local community, Assist has had a steady stream of people showing an interest in joining the Trust over the past year. Most people visiting have heard of what Assist can offer by word of mouth, showing that the best recommendation for any service is from the service users themselves.

Despite the threat of more future cuts to services in the region, the positive and progressive reputation of Assist Trust helps to ensure that spaces are filled whenever vacancies appear and, as a result, attendance over the past year has rarely fallen below capacity.

Collaboration with Norfolk County Council (NCC)

Over recent years, Norfolk Social Service departments have shown a growing interest in the successful and affordable model of support available at Assist. New service specification documents closely echo the style of Assist Trust provision and these standards have now been formalised in the shape of a Day Opportunity Framework that NCC recently put out to tender. The three “Pathway” levels of support contained within the new framework outline models of support that mirror the provision available at Assist.

By giving clear evidence about what can be achieved with limited resources, Assist continues to provide a benchmark by which all service provision might be judged.

b. Review of activities

Outcomes achieved by the members at Assist Trust

The following numbers represent the significant progress made by the members again this year. For every one of the outcomes detailed below a whole journey has been undertaken by the individual involved, with innumerable steps towards independence along the way. The Assist Trust website attempts to put more context around the hard outcomes represented here, by providing case studies that detail the battles and challenges involved in some specific examples.

Here are the numbers:

- 100% of the members spoken to in this year’s survey said they felt proud about their achievements at Assist (81 of the 125 attending at the time)
- 100% of the members attending Assist (all 125) were supported with in-house work opportunities. This can be the first step towards more independent work experience or a goal in itself for many.
- 43 adults with learning disabilities were supported into community based work placements
- 22 individuals were supported to travel to work independently at the Assist Trust café at the Norman Centre
- 54 individuals took place in work experience groups at the Assist Trust café
- In total, 79 individuals were supported with travel training to work and around their communities.
- 6 individuals were supported into Assist Trust housing or other independent living opportunities

Achievements and performance (continued)



Fundraising support

The following Trusts and Foundations have generously provided support for the work of Assist Trust, allowing the charity to improve and develop its services while maintaining vital employment and travel training support at the same time. Assist and its members remain enormously grateful for their help and the Trust will continue to ensure that every single penny is spent wisely and directly on the services provided. Many, many thanks!

Educational Foundation of Alderman John Norman
Anguish's Educational Foundation
John Ackroyd Charitable Trust
Norwich Consolidated Charities
The Pennycress Trust
The W.O. Street Charitable Foundation
Anne French Memorial Trust
The R C Snelling Charitable Trust
The Brigadier and Mrs D.V. Phelps Charitable Trust
Souter Charitable Trust
Bruce Wake Charitable Trust
The Lord Belstead Charitable Settlement
Douglas Arter Foundation
Awards for All
Preachers Charity
The Oliver Ford Charitable Trust
The Steven Bloch Image of Disability Charitable Trust
The Strangward Trust

Achievements and performance (continued)

These organisations have stepped up to support many innovative and essential developments at Assist, including the following:

- Improvements to accessible toilets at Lazar House
- Providing new tools and equipment for the Assist Trust Heath Gardens project
- Providing new games equipment for the many sports groups that take place at the Trust
- Vital support to maintain the “Independence Support Scheme” at Assist, ensuring members are supported to travel train from home and to and from work etc. and are job coached in suitable work placements in the local community
- The provision of a Café Assistant at the Norman Centre Café, allowing more vital work experience opportunities for Assist Trust members



Financial review

a. Going concern

The landscape for all providers of day opportunities in Norfolk continues to provide challenges and it is likely that pressure on local authority funds will increase in the months to come. Despite these ongoing issues, demand for Assist Trust services remains high and its reputation as an innovative and pioneering service provider has strengthened considerably. It is this proven success that gives the charity the best possible chance of success as more local government cuts are rolled out - as the affordable model of support provides a successful and cost-saving example of how such services can be provided.

In order to maintain this good reputation and to help ensure the future for this pioneering service, Assist will continue to engage regularly with Norfolk County Council commissioners and will work hard to ensure its reputation amongst potential new members continues to grow. In these ways Assist can continue to grow and develop long into the future and the Trustees remain confident that the charity can therefore be considered a going concern.

b. Reserves policy

The Trustees are conscious of the need to maintain unrestricted reserves sufficient to meet planned and unforeseen fluctuations in income and expenditure for the foreseeable future. Ongoing budget concerns for services in the region mean that the Trustees intend to maintain a policy whereby the free reserves held by the charity should be between 3 and 6 months' worth of the resources expended. At present the free reserves, which are those unrestricted funds not invested in fixed assets, excluding designated funds and excluding long term mortgage liabilities, amount to £394,857 (2023: £386,556) which approximates to the equivalent of 4.3 (2023: 4.3) months' operating expenditure. The mortgage will be covered by future rental income and is therefore excluded from the free reserves calculation.

c. Principal risks and uncertainties

The Trustee Risk and Safeguarding sub-Committee meets every 6 months to go through the Assist Trust risk register and to discuss matters arising under the following areas:

- Governance
- Operations
- Finance
- Environment
- Legislation and compliance

All of these areas are carefully considered in order to mitigate possible risk as much as possible and to ensure systems are in place to manage levels of risk accordingly. Findings and recommendations are then presented to the full board, to discuss matters further and to ensure everyone is aware of essential processes in place. The following headings were detailed in terms of impact, likelihood, mitigating actions, responses and identifying responsibilities, in the following priority order:

1. The potential for a Covid-like pandemic reoccurring
2. Financial problems for the Trust
3. Quality and safeguarding risks
4. Severe weather
5. Recruitment and retention problems
6. IT failure
7. Utility failure
8. Building and equipment problems
9. Data sharing, processing and access
10. Supply of non-clinical consumables

A key component in the way Assist manages to maintain a clear focus on services for the members attending is via consultation and strategic planning. Recently compiled five year plans were put together following extensive consultation with all key Assist Trust stakeholders (the members themselves, families, carers, care professionals, Norfolk County Council, Assist Trust staff, etc.) . These plans have been under constant review ever since, with regular consultation taking place with individual members and groups of members in order to respond directly to their expressed wishes.

d. Financial risk management objectives and policies

Recent pressures on local authority finances and subsequent directives from NCC commissioners and managers have also informed the priorities of the charity and the Trustees have regularly consulted on the focus of the charity's resources. By ensuring that responses are directly informed by the needs of the members attending – and by maintaining a positive and constructive dialogue with the local authority at the same time – the Trustees remain confident that Assist can continue as a trusted provider for people with learning disabilities in Norfolk.

The statement of financial activities show an increase in funds of £20,848 (2023: £24,366) with total incoming resources amounting to £1,224,626 (2023: £1,097,546) and total resources expended of £1,203,778 (2023: £1,073,180).

The charity's balance sheet shows total funds of £1,088,901 (2023: £1,063,058) of which £41,030 were restricted at 31 March 2024 (2023: £62,852).

e. Principal funding

Norfolk County Council Social Services department provide the majority of the funds that sustain the Assist Trust, in the form of care package funding for each individual attending. Apart from the occasional person who funds their daily rate privately, the members attending have all undergone a Care Act assessment which has identified areas of unmet need. This finding qualifies the individual for funding via the local authority social care fund, which continues until that need has been met or until the individual chooses to access services elsewhere. The individual nature of this funding arrangement means that there is little long term security for an organisation like Assist and fluctuations in the number of days attended can therefore affect income in a relatively short space of time. Assist mitigates this risk by budgeting to allow for these fluctuations and by maintaining a very positive dialogue with the local authority – while responding to dips in attendance as and when these might occur.

The two other main sources of income for the charity are via ongoing fundraising efforts (as described earlier) and via housing income from properties rented out to members of the Trust. Both of these sources of income are restricted in the sense that they have specific areas of operations that are sustained by these funds, although the increase in activities has helped spread the funding base for the whole charity over time.

Structure, governance and management

a. Constitution

Assist Trust is registered as a charitable company limited by guarantee and was set up by a Charity Commission Scheme, charity number 1057772. Assist Trust was incorporated on 31 May 1996 (amended 14 February 2000) and registered as a charity on 27 August 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, Trustees are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

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

The directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of the board of Trustees are elected to serve for a maximum of nine years.

Structure, governance and management (continued)

The board of Trustees has sought to ensure that the Trustee body offers a diverse mix of experience and skills in order that the client group (adults with learning disabilities) is appropriately represented. The board currently advertises for new Trustees in house and via word of mouth. Areas of the expertise represented on the board include housing, finance, education, IT, health, law, strategy, management and HR. Details of abilities and experience are kept by Assist and action is taken to fill any perceived gaps in committee skills as vacancies arise.

c. Organisational structure and decision-making policies

Assist Trust has a board of Trustees of 7 (2023: 7). The board meet monthly and they are responsible for the strategic direction and policy of the charity. Financial services are largely outsourced to Larking Gowen, who record details of all income and expenditure and provide Trustees with monthly management accounts. Day to day responsibility for the provision of services rests with the Chief Executive Officer, the Head of Services, the Office Manager, the Operations Managers and the Employment Manager.

d. Policies adopted for the induction and training of Trustees

All Trustees are familiar with the work of Assist and they are able to visit all venues to see for themselves the services which they govern. Additionally, all Trustees are given copies of the Association's Memorandum and Articles of Association and the latest annual report. The Chairperson is kept informed of any Trustee training offered by local organisations which may be of interest to committee members and relevant to all Trustees and they are offered the Charity Commission's "The Essential Trustee" for reference.

e. Pay policy for key management personnel

The Trustees will continue to ensure that staff remuneration at Assist is carefully and appropriately assessed every 12 months, in the lead up to each new financial year. Members of the board will compare Assist rates with other suitable organisations in the sector and in the region in order to ascertain appropriate benchmarks. With that information and with reference to other financial considerations, such as pension obligations and negotiations with Norfolk County Council, the Trustees will make decisions that aim to maintain good levels of pay and working conditions for all workers at the Trust, balanced with the financial realities of the time.

Particular consideration will be given to appropriate remuneration for the CEO and other members of the senior management, in order to maintain levels of reward that fairly reflect the responsibilities involved, but that do not exceed reasonable limits. In these ways, the Trustees will aim to continue rewarding the workers of the Trust for their hard work and commitment, at levels that promote further motivation and long term investment and with a view to sustaining the financial stability of the Trust.

Plans for future periods

At the time of writing, there is a degree of uncertainty in regard to Norfolk County Council budgets and possible savings plans. As mentioned already, the Trustees believe that Assist is well positioned to respond to the challenges this represents and will be pushing ahead with plans to help to secure the future of the Trust.
The progressive model of work that now has a proven record at Assist, is showing how raising expectations for adults with learning disabilities can lead to genuine independence. The ability to manage real life expectations, with appropriate levels of support, is the key to living a positive and purposeful life and, in turn, this can lead to a reduction in service dependence and an avoidance of costly emergency care in the longer term.
With such a powerful model of support embedded in the service, the Trustees at Assist feel confident about improving and developing services into the future. The following are the key areas of focus in this regard and all targets detailed below relate directly to strategic consultations that have taken place at Assist over the past 2 years:

- **Employment and travel training schemes:** Assist has been in close discussion with Norfolk County Council over recent months, in order to develop existing employment and travel training programmes. NCC recently redesigned the whole framework for day opportunity providers in the region, with their own Skills and Employment pathway described in some detail. Despite some teething issues with the pathway approach, Assist remains convinced that it indicates a clear desire for a more progressive approach. Assist will be looking to provide genuine pathways within its own services, for people who have the potential to become more independent in areas of travel and paid employment -including an employment stepping stone scheme that includes in house jobs, travel training, work at the Norman Centre Café and securing opportunities in the local community. Fundraising efforts will continue to allow more pioneering and ground breaking work in this area and negotiations with the local authority will ensure this work remains mutually beneficial.

- **Housing and Independent Living:** As the housing scheme at Assist has gradually grown over the years, more and more members are being successfully supported into a more independent life. Many other members will need similar support in the future, so Assist is looking into ways to open up more opportunities for those ready to move on. The Housing Officer employed at the Trust oversees these schemes and plans and it is his job to gauge the level of need amongst the members that attend. By planning carefully with the individual and their circle of support in this way, emergency housing costs can be avoided and a smooth transition into independent living can be achieved.

- **Improvements at the Gardens:** The Heath Gardens site has long been seen as the jewel in the crown of Assist Trust services. The 2.5 acre site has been lovingly developed over many years and visitors are often amazed and delighted when they see the range of habitats and facilities there. For people who prefer outdoor activities, or just enjoy the peace and quiet that the facility provides, the Gardens is an ideal location. With this in mind, Assist is very keen to improve accessibility onto and around the Heath Gardens site, while also providing more facilities for groups and individuals to make use of. The space and openness available at the Gardens makes it ideal for people who struggle with confined or noisy spaces and there is a clear need for more of these kinds of services in the region.

Plans for future periods (continued)

Fundraising plans for the coming year

Assist will be approaching loyal and potential new funders nationally and regionally, in order to maintain and innovate vital services and to improve facilities in all sites. The significant number of Trusts and Foundations that have supported us to this point have helped to transform the charity from a steady and reliable service to a ground breaking one, with a model of support unlike any in the region. With their help, Assist would like to continue responding to the needs and wishes of our members and provide services that will help more people to live inclusive and purposeful lives.



Thank you for your support!

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

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Disclosure of information to auditors

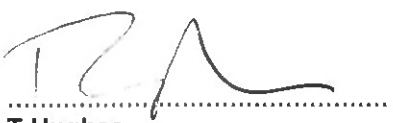
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



T Hughes
(Trustee)
Date: 16 October 2024

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company'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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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.

We are required to comply with the Revised Ethical Standard 2019 issued by the Financial Reporting Council. Within this, we have applied "Section 6 - Provisions Available for Audits of Small Entities" and the exemption within section 6.11 in relation to the provision of non-audit services. Non audit services include the preparation of monthly management accounts, including the calculation of accruals and prepayments.

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:

Due to the field in which the Charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: healthy and safety; employment laws; GDPR, safeguarding, serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to

recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Julie Grimmer FCA DChA (Senior statutory auditor)
for and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
1st Floor, Prospect House
Rouen Road
Norwich
NR1 1RE

Date: 17 October 2024

ASSIST TRUST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	4	**74,800**	**3,226**	**78,026**	*81,042*
Charitable activities	5	**5,230**	**1,137,340**	**1,142,570**	*1,015,235*
Investments	6	**-**	**4,030**	**4,030**	*1,269*
Total income		**80,030**	**1,144,596**	**1,224,626**	*1,097,546*
Expenditure on:					
Charitable activities		**101,852**	**1,101,926**	**1,203,778**	*1,073,180*
Total expenditure		**101,852**	**1,101,926**	**1,203,778**	*1,073,180*
Net movement in funds		**(21,822)**	**42,670**	**20,848**	*24,366*
Reconciliation of funds:					
Total funds brought forward		**62,852**	**1,005,201**	**1,068,053**	*1,043,687*
Net movement in funds		**(21,822)**	**42,670**	**20,848**	*24,366*
Total funds carried forward		**41,030**	**1,047,871**	**1,088,901**	*1,068,053*

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

The notes on pages 23 to 40 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 03206320

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		*2023 £*
Fixed assets					
Tangible assets	11		**809,475**		*667,939*
Current assets					
Debtors	12	**121,048**		*90,156*	
Cash at bank and in hand		**535,220**		*676,907*	
		656,268		*767,063*	
Creditors: amounts falling due within one year	13	**(64,503)**		*(41,781)*	
Net current assets			**591,765**		*725,282*
Total assets less current liabilities			**1,401,240**		*1,393,221*
Creditors: amounts falling due after more than one year	14		**(312,339)**		*(325,168)*
Total net assets			**1,088,901**		*1,068,053*
Charity funds					
Restricted funds	15		**41,030**		*62,852*
Unrestricted funds	15		**1,047,871**		*1,005,201*
Total funds			**1,088,901**		*1,068,053*

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....

T Hughes
(Trustee)
Date: 16 October 2024

The notes on pages 23 to 40 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	*2023* *£*
Cash flows from operating activities		
Net cash used in operating activities	**63,696**	*(7,212)*
Cash flows from investing activities		
Dividends, interests and rents from investments	**4,030**	*1,237*
Purchase of tangible fixed assets	**(178,165)**	*(405,172)*
Net cash used in investing activities	**(174,135)**	**(403,935)**
Cash flows from financing activities		
Cash inflows from new borrowing	**-**	*252,000*
Repayments of borrowing	**(12,244)**	*(6,190)*
Interest paid	**(19,004)**	*(6,462)*
Net cash (used in)/provided by financing activities	**(31,248)**	**239,348**
Change in cash and cash equivalents in the year	**(141,687)**	**(171,799)**
Cash and cash equivalents at the beginning of the year	**676,907**	*848,706*
Cash and cash equivalents at the end of the year	**535,220**	*676,907*

The notes on pages 23 to 40 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Assist Trust is a company limited by guarantee, registered office 20 Colegate, Norfolk, NR3 1BQ.

The financial statements are presented in Sterling and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assist Trust 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.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2.3 Going concern

The Trustees have considered a period of 12 months from the date of approval of these financial statements and, based on the level of funds within the charity, the ongoing positive discussions with local authorities and the fact that services are now being provided at close to capacity levels once again, the Trustees deem it appropriate to prepare the accounts on an ongoing basis.

Further details can be found in the Trustees' report contained within these accounts, notably within the going concern, principal risks and uncertainties and principal funding sections.

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- over 50 years
Leasehold property	- over the lease term
Motor vehicles	- 20% reducing balance
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilization and the physical condition of the assets. See note 11 for the carrying amount of property, plant and equipment and note 2.7 for the useful economic lives for each class of assets.

4. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	-	3,226	**3,226**
Grants	74,800	-	**74,800**
	74,800	3,226	**78,026**

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
Donations	*-*	*2,120*	*2,120*
Grants	*78,922*	*-*	*78,922*
	78,922	*2,120*	*81,042*

5. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Activities in furtherance of the charity's objects	5,230	1,137,340	**1,142,570**

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
Activities in furtherance of the charity's objects	*2,690*	*1,012,545*	*1,015,235*

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income	4,030	**4,030**

	Unrestricted funds 2023 £	*Total funds 2023 £*
Investment income	*1,269*	*1,269*

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Activities in furtherance of the charity's objects	991,774	212,004	**1,203,778**

	Activities undertaken directly 2023 £	*Support costs 2023 £*	*Total funds 2023 £*
Activities in furtherance of the charity's objects	*872,563*	*200,617*	*1,073,180*

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Staff costs	703,587	**703,587**
Depreciation	36,630	**36,630**
Establishment	251,557	**251,557**
	991,774	**991,774**

	Activities 2023 £	*Total funds 2023 £*
Staff costs	*634,656*	*634,656*
Depreciation	*28,775*	*28,775*
Establishment	*209,132*	*209,132*
	872,563	*872,563*

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2024 £	Total funds 2024 £
Staff costs	85,723	**85,723**
Establishment	126,281	**126,281**
	212,004	**212,004**

	Activities 2023 £	*Total funds 2023 £*
Staff costs	*111,934*	*111,934*
Establishment	*88,683*	*88,683*
	200,617	*200,617*

8. Auditors' remuneration

	2024 £	*2023 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**10,116**	*9,540*
Fees payable to the Charity's auditor in respect of:		
All non-audit services not included above	**9,784**	-

9. Staff costs

	2024 £	*2023* *£*
Wages and salaries	**708,740**	*671,922*
Social security costs	**61,997**	*58,328*
Contribution to defined contribution pension schemes	**18,573**	*16,340*
	789,310	*746,590*

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	*2023* *No.*
Direct charitable	**27**	*27*
Administrative	**10**	*10*
	37	*37*

Included within administrative staff are the 7 trustees who served during the year (2023: 7). No remuneration was paid to these trustees as detailed in note 10.

No employee received remuneration amounting to more than £60,000 in either year.

In 2024, 5 (2023: 5) members of key management personnel received £232,282 for the year ended 31 March 2024 (2023: £217,272), including employers national insurance contributions.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 March 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

11. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2023	**621,904**	**205,493**	**6,800**	**87,879**	**922,076**
Additions	**152,998**	**-**	**-**	**25,167**	**178,165**
At 31 March 2024	**774,902**	**205,493**	**6,800**	**113,046**	**1,100,241**
Depreciation					
At 1 April 2023	**16,070**	**184,370**	**3,318**	**50,379**	**254,137**
Charge for the year	**15,259**	**7,343**	**696**	**13,331**	**36,629**
At 31 March 2024	**31,329**	**191,713**	**4,014**	**63,710**	**290,766**
Net book value					
At 31 March 2024	**743,573**	**13,780**	**2,786**	**49,336**	**809,475**
At 31 March 2023	*605,834*	*21,123*	*3,482*	*37,500*	*667,939*

12. Debtors

	2024 £	*2023 £*
Due within one year		
Trade debtors	**75,914**	*69,153*
Other debtors	**3,466**	-
Prepayments and accrued income	**41,668**	*21,003*
	121,048	*90,156*

13. Creditors: Amounts falling due within one year

	2024 £	*2023* *£*
Bank loans	**12,828**	*12,243*
Trade creditors	**32,529**	*9,097*
Other creditors	**3,733**	*3,155*
Accruals and deferred income	**15,413**	*17,286*
	64,503	*41,781*

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

14. Creditors: Amounts falling due after more than one year

	2024 £	*2023* *£*
Bank loans	**312,339**	*325,168*

Included within the above are amounts falling due as follows:

	2024 £	*2023* *£*
Between one and two years		
Bank loans	**12,832**	*12,828*
Between two and five years		
Bank loans	**43,261**	*41,130*
Over five years		
Bank loans	**256,246**	*271,210*

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2024 £	*2023* *£*
Payable or repayable by instalments	**256,246**	*271,210*

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds	**278,602**	**-**	**(19,856)**	**(98,453)**	**160,293**
General funds	**726,599**	**1,144,596**	**(1,082,070)**	**98,453**	**887,578**
	1,005,201	**1,144,596**	**(1,101,926)**	**-**	**1,047,871**
Restricted funds					
General Current Funding Needs	**50,077**	**10,800**	**(16,934)**	**(7,141)**	**36,802**
Outdoor Games Sports Resources	**3,983**	**-**	**(6,399)**	**2,416**	**-**
IT Equipment	**2,728**	**-**	**(5,260)**	**3,465**	**933**
Independence Support Scheme	**3,373**	**48,000**	**(51,070)**	**-**	**303**
Events	**191**	**5,230**	**(2,429)**	**-**	**2,992**
Lazar House toilet refurbishment	**2,500**	**16,000**	**(19,760)**	**1,260**	**-**
	62,852	**80,030**	**(101,852)**	**-**	**41,030**
Total of funds	**1,068,053**	**1,224,626**	**(1,203,778)**	**-**	**1,088,901**

15. Statement of funds (continued)

Funds transfers

The transfer out of the General Current Funding Needs restricted fund were to cover deficits on other restricted funds. Whilst this fund is restricted, the restriction is to more than one project. This transfer is therefore in line with the original funding agreements.

Restricted funds

The Independence Support Scheme represents donations to help provide funding for the continued employment of the independent support worker who is responsible for working with the members to support them with independent living skills.

The General Current Funding Needs fund represents donations received covering more than one appeal.

The cafe assistant salary of £14,797 has been funded through grant receipts within General Current Funding Needs. Fundraising for this position continues post year end.

Designated funds

This fund has been established to help secure future funding required for all improvements and developments at the Trust and for the housing and independent living project plans in particular. The net transfer represents cash used to purchase a property and a further designation to maintain the charity's free reserves in line with the reserves policy.

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2023* £
Unrestricted funds					
Designated funds	*352,451*	*-*	*-*	*(73,849)*	*278,602*
General funds	*626,917*	*1,015,934*	*(992,101)*	*75,849*	*726,599*
	979,368	*1,015,934*	*(992,101)*	*2,000*	*1,005,201*
Restricted funds					
General Current Funding Needs	*30,208*	*34,503*	*(14,634)*	*-*	*50,077*
Outdoor Games Sports Resources	*14,458*	*919*	*(11,394)*	*-*	*3,983*
IT Equipment	*4,231*	*-*	*(1,503)*	*-*	*2,728*
Independence Support Scheme	*13,422*	*41,000*	*(51,049)*	*-*	*3,373*
Furniture	*2,000*	*-*	*-*	*(2,000)*	*-*
Events	*-*	*2,690*	*(2,499)*	*-*	*191*
Lazar House toilet refurbishment	*-*	*2,500*	*-*	*-*	*2,500*
	64,319	*81,612*	*(81,079)*	*(2,000)*	*62,852*
Total of funds	*1,043,687*	*1,097,546*	*(1,073,180)*	*-*	*1,068,053*

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	4,415	805,060	**809,475**
Current assets	36,615	619,653	**656,268**
Creditors due within one year	-	(64,503)	**(64,503)**
Creditors due in more than one year	-	(312,339)	**(312,339)**
Total	41,030	1,047,871	**1,088,901**

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
Tangible fixed assets	*2,728*	*665,211*	*667,939*
Current assets	*60,124*	*706,939*	*767,063*
Creditors due within one year	-	*(41,781)*	*(41,781)*
Creditors due in more than one year	-	*(325,168)*	*(325,168)*
Total	*62,852*	*1,005,201*	*1,068,053*

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	**20,848**	*24,366*
Adjustments for:		
Depreciation charges	**36,629**	*28,775*
(Increase)/ Decrease in debtors	**(30,892)**	*(69,962)*
Increase/(Decrease) in creditors	**22,137**	*4,384*
Interest paid	**19,004**	*6,462*
Interest received	**(4,030)**	*(1,237)*
Net cash provided by/(used in) operating activities	**63,696**	*(7,212)*

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	**535,220**	*676,907*
Total cash and cash equivalents	**535,220**	*676,907*

19. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	**676,907**	**(141,687)**	**535,220**
Debt due within 1 year	**(12,243)**	**(585)**	**(12,828)**
Debt due after 1 year	**(325,168)**	**12,829**	**(312,339)**
	339,496	**(129,443)**	**210,053**

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £18,573 (2023: £16,340). There were amounts payable to the fund at the balance sheet date is £nil (2023- £nil).

21. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	*2023*
	£	*£*
Not later than 1 year	**62,473**	*49,376*
Later than 1 year and not later than 5 years	**49,827**	*73,552*
	112,300	*122,928*

22. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

ASSIST TRUST

England & Wales - Charity number 1057772

Accounts

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

ASSIST TRUST
(A company limited by guarantee)

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ASSIST TRUST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees

S Gamble
R Holderness (appointed 2 November 2022)
T Hughes
R Morris (appointed 2 November 2022)
M Langley
C Robson (resigned 17 May 2023)
J Tremlett

Company registered number	03206320
Charity registered number	1057772
Registered office	20 Colegate Norfolk NR3 1BQ
Company secretary	Richard Ward
Chief executive officer	Richard Ward
Independent auditors	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Assist Trust is all about independence and is based on the belief that we are all equal citizens.

We develop the strengths of people with learning disabilities in Norfolk by providing personalised, outcome-focussed programmes.

We fulfil potential and promote a sense of purpose, well-being and integration into the community.



Objectives and activities (continued)

"I enjoy coming to Assist and chatting with my friends and meeting new people. This has helped me become more confident. I've also learnt craft skills since coming to Assist like working with clay which I hadn't done before. I'd never done woodwork before either and didn't know how to use the different tools at first"

Dan talking about attending Assist and learning new skills

"We really like to help people and doing this group helps us to go out more. I feel like I'm doing something good."

Hayley talking about the Local Volunteering Group

"I go to the café to work on Fridays. I get the bus by myself. I was travel trained and now I can do it independently. I enjoy everything about the café. I serve customers, wash up and sometimes cook. I got a level 2 food hygiene for catering certificate so I could do that."

William talking about working at the Assist Trust café (at the Norman Centre).

One of the key targets for the year was returning to normal services after the Covid 19 pandemic so as to deliver on these objectives.

b. Returning to normal services after the Covid 19 outbreak

"After Covid and everyone having to stay at home it's good to be able to see people. I go to one building and some of my friends go to the other so It's nice to be able to do things with them"

Harry, talking about meeting friends at Assist Trust

Life gradually returned to something like normality throughout 2022 and into 2023, as the threat of further Covid related disruptions slowly receded. All members seemed relieved and happy to be returning to services at Assist Trust, with the chance to see friends and to engage in meaningful activities once again.

Restrictions were lifted very gradually over those early months, while increased hygiene levels and extra cleaning schedules were maintained. To begin with the simple act of returning to day services was enough for many, to relieve the stress and boredom that had preceded it, but momentum soon built and levels of expectations amongst the members grew rapidly.

Many members had to be supported carefully during this phase, in order to restore lost levels of confidence and self-belief, and much of the community based work at Assist had to start again almost from scratch. Travel training and job coaching activities in particular had to rebuild from the ground up, as members started to resume their own journeys towards greater independence once again.

Objectives and activities (continued)

c. Public benefit

The Trustees confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the document “Charity Governance for larger charities”. The main acitivities undertaken to further the Charity's purposes for public benefit are set out in section d below.

d. Main activities undertaken to further the Charity’s purposes for public benefit

Referral process and support offered at Assist

Most referrals for individuals wishing to make use of Assist Trust services come from Social Workers or from other care professionals involved in the care of that person. Occasionally, enquiries are received from family members or others looking for a suitable placement, but in all cases we insist that the individual themselves comes to have a look at what’s on offer so that they can make an informed decision.
If an individual has an unmet need identified via a Social Services assessment, Assist can be considered for support in areas such as:

- Confidence building and managing wellbeing
- Making friends and managing relationships
- Managing money
- Looking after my home
- Cooking and budgeting skills
- Accessing the community
- Travel training
- Getting a job
- Becoming more independent
- Maintaining a home

New members are welcomed at Assist and given plenty of time to find their feet as they get to know everyone. All members have an assigned keyworker who acts as a point of contact for the individual and for everyone involved in their care and, once people have settled in, they are helped to choose the activities that match their needs and goals the most.

Strengths based support

All members at Assist are given the opportunity to make progress in their lives, at a pace that suits them. Whatever their level of ability or need, members are supported positively to focus on things they do well and things they enjoy. Over time, individuals are also encouraged to manage responsibilities and to learn about expectations in the workplace and in society in general.

By taking a very person-centred approach to this support, individuals are given the best possible chance for success in the real world - often surpassing the expectations of others as they do so.

Objectives and activities (continued)

Groups and Activities

Over 50 different groups run each week at Assist, at each of its 2 main sites (Colegate buildings and Lazar House / Heath Gardens). With the timetable changing every 4 months, members are given regular opportunities to choose the groups they prefer and those that support their own particular goals and aspirations. These range from confidence building project groups, to those that focus on particular skills (like cooking and budgeting groups) to those that build on travel and work skills.



Positive Risk Taking

Assist takes a positive attitude towards risk, acknowledging that the best way to explore independence is to manage risk and support individuals to keep themselves safe as much as possible. This is always done in communication with the individual and with their support network, to ensure that all parties can work together to enable as much independence as possible.

Confidence Levels and Positive Behaviour Support

All Assist Trust members are helped to gradually gain confidence and to build mutual levels of trust with those supporting them. Whatever the level of need or ability, individuals can only make progress towards greater independence when there are strong levels of confidence and trust in place. Even if people struggle, the philosophy is to consider mishaps or mistakes as opportunities to learn and develop as individuals - Assist will always encourage people to try, try and try again!

Staff at Assist will also look for positive ways to manage difficult situations or behaviours that challenge, exploring every possible avenue to find a successful approach. At the same time, members will often respond to the positive support of those around them and will inspire each other to try new things and make progress in their lives.

Objectives and activities (continued)

Travel Training and Community Access

The travel training and employment team at Assist has many years of successful experience to draw on, as they support individuals wishing to get out and about and into work in their own communities.

For over 10 years, Assist has raised extra funds to support the functioning of this team, which has helped so many individuals manage significant steps towards greater independence. Programmes of travel training are very systematic and person centred and they will build on the work taking place in all community based groups and activities.

Assist recognises that transport is a key element in an independent life and the charity is proud to have achieved so much success in this area (see outcomes detailed below).

Volunteering, work experience and employment

The same Assist team that supports individuals with independent travel is also responsible for finding and supporting work placements in the local community. As with all other support on offer at Assist, progress in this area is carefully managed to be at the individual's own pace, in the knowledge that the most successful placements are those that have been developed gradually on both sides.

As well as supporting each individual member in a very focussed way, the team at Assist build strong relations with local employers and remain on hand to deal with any hiccups or issues that arise as people settle into new roles.

The success achieved by members of Assist in these areas owes a lot to the ethos of the whole organisation – helping people to understand expectations in the work place and in society as a whole, so that every single person is given the best chance of success in the real world. Employment support at the Trust starts with very little steps to begin with, as people get used to the idea of work, with those steps gradually building towards paid employment or whatever level that the individual can manage. These steps can be described as follows:

- "In house" jobs (such as cleaning jobs, loading the dishwasher, purchasing milk each day, etc.).
- Travel training if appropriate and if the individual can manage it.
- Working at the Assist Trust café at the Norman Centre (clearing tables, serving customers, working on the till with support, etc.).
- "External" work at a charity shop or somewhere quite manageable to begin with.
- Community based work doing something a little more challenging, eg. in a café or canteen or in a busy shop.
- Work experience or paid work out in the community.

"I work as a catering assistant in a school. It's a paid job and I was so pleased to get my first month's pay."

Susan talking about her new job as a kitchen assistant

Objectives and activities (continued)



Independent Living and Housing

Another fast developing area of support provided by Assist is its housing and supported living arm.

For many years Assist has been supporting individuals to learn more about managing their own home and making plans for living more independently, but few housing opportunities were available at the Trust until recently. The numbers of properties that Assist can let or sublet to its members has grown steadily over recent years and momentum is building with these developments - as much as in any other area of service provision.

By working closely with commissioning managers at Norfolk County Council and others, Assist is committed to increasing its support for individuals who wish to live more independently in the future.

“I like being able to go to the shops to get my food. I can also get to the city using the bus. I like the independence that living at my new home has given me.”

Louise talking about moving into an Assist Trust house

Facilities

Assist runs from 3 main sites to the north of the City of Norwich. It also runs the “Meeting Place” café at the Norman Centre, a leisure centre in the Mile Cross area of north Norwich. Details for Assist Trust premises are as follows:

- 20, 22 and 24 Colegate, NR3 1BQ
- Lazar House, 219 Sprowston Road, NR3 4HX
- “Heath Gardens” Hill Farm Allotments, Sprowston Road, NR3 4HY (very close to the Lazar House building).
- “Meeting Place” café, Norman Centre, Bignold Road, Norwich, NR3 2QZ

Objectives and activities (continued)



Achievements and performance

a. Key performance indicators

Numbers of people being referred to Assist Trust.

These have remained very steady throughout this busy period. While there were more than the usual numbers of changes throughout Covid affected periods, things settled down again as services returned to normal and as interest in Assist returned to previous levels. At the time of writing, Assist has a waiting list for those wishing to attend and services are running at close to capacity on most days of the week.

Norfolk County Council support

As with previous years, support from Norfolk County Council has remained high throughout this time. The progressive model of work employed at Assist has recently been further endorsed by the local authority, following the introduction of a new framework for all service provision in the region. The ethos behind the new Day Opportunities framework closely reflects that which sits behind all work taking place at the Trust and it helps to set the tone for all such work in the region going forward.

At the time of writing, Assist remains in close contact with commissioning managers and leaders at the Council as new “Pathway” elements of provision are considered for the coming years. The first pathway under consideration is the Skills and Employment element, which should complement the successful and progressive work that has been taking place at Assist for many years.

Achievements and performance (continued)

b. Review of activities

Outcomes achieved by the members at Assist Trust

Considering how much of the work at Assist had to start all over again following Covid disruptions, the success achieved by the members over this period has been remarkable. The following figures represent outcomes measured in early 2023:

- 98% of members spoken to during the annual survey (77 from a total of 130) said that they were very happy about coming to Assist. Seeing friends and enjoying social time was the biggest priority for Assist Trust members at this time.
- Number of members travel trained from home = 10
- Number of members travel trained for internal jobs and the café = 24
- Number of members travel trained to work = 50
- Number of members supported with internal placements = 78
- Number of members supported with external placements = 43
- Number of members supported at the Assist Trust café in groups = 27
- Number of members supported to work at the café independently = 12
- Number of members supported into paid work = 4

Fundraising Support

The outcomes detailed above owe a significant debt to the many Trusts and Foundations who continue to support the good work of the charity. Many of the following list have supported Assist for many years, despite recent disruptions to services, and the Trust remains extremely grateful for their continued loyalty:

- Garfield Weston Foundation
- The Geoffrey Watling Charity
- The David Solomons Charitable Trust
- Lady Hind Trust
- Charities Aid Foundation
- Educational Foundation of Alderman John Norman
- Bank of England
- The R C Snelling Charitable Trust
- The Eric Drummond-Mercer Memorial Trust
- Norwich Freeman's Charity
- Anne French Memorial Trust
- Souter Charitable Trust
- The Philip and Elizabeth Rackham Charitable Trust
- The Wychwood Charitable Trust
- The Lord Belstead Charitable Settlement
- The D C Moncrieff Charitable Trust
- Douglas Arter Foundation
- Lord Cozens-Hardy Trust
- The Baily Thomas Charitable Fund
- Awards for all

These organisations have supported the main ongoing appeals run by Assist at this time, for the Independence Support Scheme (allowing focussed travel training and job coaching support), for the Café Assistant role at the

Achievements and performance (continued)

Norman Centre café and for ongoing improvements to facilities and resources at the Trust.

Over £80,000 was raised collectively over this period for these vital causes and Assist remains indebted to the Trusts and Foundations who have chosen to support such important work.



Financial review

a. Going concern

Despite the significant disruptions caused by the Covid 19 outbreak, Assist services re-established rapidly over the course of 2022 and early 2023. The changes to people's circumstances while lock downs were occurring affected the income of Assist and the charity had to respond flexibly in order to manage and to stay financially secure. Increased staff turnover was another factor that threatened to disrupt ongoing services and make it difficult to resume former levels of work, but stability was maintained throughout.

The numbers of people being referred to Assist services soon returned to previous levels and the charity emerged from the Covid affected period with renewed vigour and a stronger sense of purpose than ever. With continued support and collaboration with Norfolk County Council and its strong team of supporters, Assist can now confidently plan effectively for a bright future and the Trustees remain confident that the organisation can be considered a going concern for the foreseeable future.

b. Reserves policy

The Trustees are conscious of the need to maintain unrestricted reserves sufficient to meet planned and unforeseen fluctuations in income and expenditure for the foreseeable future. Ongoing budget concerns for services in the region mean that the Trustees intend to maintain a policy whereby the free reserves held by the charity should be between 3 and 6 months' worth of the resources expended. At present the free reserves, which are those unrestricted funds not invested in fixed assets, excluding designated funds, and excluding long term mortgage liabilities, amount to £386,556 (2022: £339,606) which approximates to the equivalent of 4.3 (2022: 4.3) months' operating expenditure. The mortgage will be covered by future rental income and is therefore excluded from the free reserves calculation.

c. Principal risks and uncertainties

The Assist Trust risk register logs all the potential issues that could detract or derail the core functioning of the charity, along with recommended actions and plans designed to mitigate identified risks. The Risk and Safeguarding sub-Committee (made up of Trustees and staff members from Assist) consider all potential risks to the organisation on a regular basis, under the following headings:

- Governance
- Operations
- Finance
- Environmental
- Legislation / Compliance

As normal services were resumed over the course of the year, the charity focussed mainly on restoring previous levels of activity, recruiting to bring the staff team back to full strength and ensuring that most available spaces at the day service were filled without too much delay.

Plans to mitigate risks in all these areas involved developing new ways to advertise and recruit good quality staff, as well as re-establishing promotion activity to ensure the good name of the organisation was known amongst people who might wish to access services in the future.

Reviewing the risk register once most core services were back up and running showed that the major ongoing risks for the charity were as follows:

- Funding shortages caused by disruption legacy of Covid 19.
- Struggles to recruit good quality staff to key positions.
- Potential further disruption caused by another viral outbreak or similar eventuality.
- Loss of support from Norfolk County Council and other key stakeholders.
- Changes to the way that services are commissioned in Norfolk.
- Lack of direction for the Trust, as a result of recent disruptions and the lack of quality contact with the members (service users) of the Trust.

As well as the actions detailed above, Assist sought to mitigate concerns by drawing up clear business continuity plans - in case of severe disruption - and by maintaining a positive and progressive dialogue with Norfolk County Council. Recent developments with the way services are to be commissioned in Norfolk included the launch of a new "Day Opportunities framework", which aims to align providers in regards to service provision, terms and conditions. Assist is very well placed to uphold all aspects of this framework as a market leader in areas of community access, travel training, employment support and independent living support.

In order to maintain a clear and direct line between the needs and wishes of the members attending and the activity and development of the Trust, a new 5 year Assist Trust strategic plan has been developed, setting out

exciting and ambitious targets for the charity for the years to come. As well as clarifying the strategic ambitions for Assist in areas such as confidence building, travel training, employment and housing, the new strategic document sets out plans for possible future development that will help to respond to needs of more members in new and innovative ways.

d. Financial risk management objectives and policies

The Trustees are confident that by developing and innovating services in response to the needs of the members – while maintaining effective management of all systems and structures – Assist can continue as a trusted provider of services for people with learning disabilities in Norfolk. Despite the financial challenges faced by all providers in the region, and by the Local Authority themselves, the board remains convinced that this policy continues to offer the best chance for the long term security of the charity.

The statement of financial activities show an increase in funds of £24,366 (2022: £97,041) with total incoming resources amounting to £1,097,546 (2022: £1,041,935) and total resources expended of £1,073,180 (2022: £944,894).

The charity's balance sheet shows total funds of £1,063,058 (2022: £1,043,687) of which £62,852 were restricted at 31 March 2023 (2022: £64,319).

e. Principal funding

The majority of funding received by Assist to run its services comes via Norfolk County Council Social Services. A daily rate is charged by Assist and individuals either pay this through Social Services or via their own personal budgets, which are allocated following an assessment of need.

Assist has been an approved provider for Norfolk County Council for many years and it has recently been accepted onto the new Day Opportunities Framework. This framework aims to bring all day service providers in the region onto a common service specification, with consistent terms and conditions, so that high quality standards can be applied across the market place.

Assist has been taking a very active part in the discussions leading up to the launch of the new framework and much of the principals and direction of the document was informed by the success of services at Assist. Such positive collaboration looks to be further endorsed with the long-awaited introduction of the "Pathways" model of service provision. This process will involve the further break down of service requirements for people who need higher levels of support, those who might have the potential to find paid work and those who might fall between those two ends of the spectrum.

Progressive and innovative collaboration has long been the hallmark of Assist Trust services and the charity continues to build on the positive relationship it has with the local authority, helping to maintain its main source of income as a result.

The innovation and ground breaking services that have paved the way for such a positive relationship with the Local Authority were only made possible by the generous support of many Trusts and Foundations that have donated to Assist over the years. Income received in this way represents around 10% of the total income for the charity and it remains an essential component for a creative and energetic charity wishing to develop better and more responsive services.

Structure, governance and management

a. Constitution

Assist Trust is registered as a charitable company limited by guarantee and was set up by a Charity

Structure, governance and management (continued)

Commission Scheme, charity number 1057772. Assist Trust was incorporated on 31 May 1996 (amended 14 February 2000) and registered as a charity on 27 August 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, Trustees are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

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

The directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of the board of Trustees are elected to serve for a maximum of nine years.

The board of Trustees has sought to ensure that the Trustee body offers a diverse mix of experience and skills in order that the client group (adults with learning disabilities) is appropriately represented. The board currently advertises for new Trustees in house and via word of mouth. Areas of the expertise represented on the board include housing, finance, education, IT, health, law, strategy, management and HR. Details of abilities and experience are kept by Assist and action is taken to fill any perceived gaps in committee skills as vacancies arise.

c. Organisational structure and decision-making policies

Assist Trust has a board of Trustees of 7 (2022: 5). The board meet monthly and they are responsible for the strategic direction and policy of the charity. Financial services are outsourced to Aston Shaw, Chartered Accountants, who record details of all income and expenditure and provide Trustees with monthly management accounts. Day to day responsibility for the provision of services rests with the Chief Executive Officer, the Head of Services, the Office Manager and the Operations Managers.

d. Policies adopted for the induction and training of Trustees

All Trustees are familiar with the work of Assist and they are able to visit all venues to see for themselves the services which they govern. Additionally, all Trustees are given copies of the Association's Memorandum and Articles of Association and the latest annual report. The Chairperson is kept informed of any Trustee training offered by local organisations which may be of interest to committee members and relevant to all Trustees and they are offered the Charity Commission's "The Essential Trustee" for reference.

e. Pay policy for key management personnel

The Trustees will continue to ensure that staff remuneration at Assist is carefully and appropriately assessed every 12 months, in the lead up to each new financial year. Members of the board will compare Assist rates with other suitable organisations in the sector and in the region in order to ascertain appropriate benchmarks. With that information and with reference to other financial considerations, such as pension obligations and negotiations with Norfolk County Council, the Trustees will make decisions that aim to maintain good levels of pay and working conditions for all works at the Trust, balanced with the financial realities of the time. Particular consideration will be given to appropriate remuneration for the CEO and other members of the senior management, in order to maintain levels of reward that fairly reflect the responsibilities involved, but that do not exceed reasonable limits. In these ways, the Trustees will aim to continue rewarding the workers of the Trust for their hard work and commitment, at levels that promote further motivation and long term investment and with a

Structure, governance and management (continued)

view that ensures the financial stability of the Trust.

Plans for future periods

Strategic Review

Throughout the end of 2022 and the beginning of 2023, Assist was engaged with a full review of its strategic plans. The members were asked about the groups they enjoyed and what they would like to see on the timetable in the future, as well as their opinion on some other Assist Trust plans for the future. Most people were very happy with things as Assist - with the chance to meet friends and have more of a social life being the biggest priority for many. Others were keen to see new groups made available, with ideas ranging from archery, to camping, to yoga, to brick laying! All of these thoughts were recorded and passed on to the managers and the Trustees, so that they could be considered properly.

Surveys were also sent out to families and carers at this time and the staff team at Assist were invited to give their ideas about possible plans at the Trust during regular staff training days. Finally, all of this feedback was collated and then considered in terms of the Assist Trust key strategic objectives, which are as follows:

1. Improve services for Assist Trust members
2. Help Assist Trust members to live more independently
3. Develop new services that respond to need
4. Recruit, support and retain good staff
5. Raise the profile of Assist Trust and celebrate success

A new 5 year strategic plan was developed from this information, with ambitious but achievable targets set out for each year over that time period. These targets included the following:

- Improving all facilities and resources at Assist , for all groups
- Improving the quality of all services, using NCC and CQC style audit processes
- More people receiving travel training
- More people into work placements internally and out in the community
- More people into paid work
- Increased housing support activity, gradually increasing the Assist Trust housing stock and working more closely with others to increase housing opportunities for members
- Exploring opportunities to develop new Assist Trust services, in order to answer needs expressed by those attending and identified in the County generally.

Fundraising to maintain employment and travel training schemes

Many funders have generously and consistently supported Assist over the years, as it has developed new and innovative services for the members. The Independence Support Scheme and the Assist Trust café have been supported with these vital funds for a number of years and the success achieved by the members as a result has been remarkable (see outcome detailed earlier in this report).

Norfolk County Council has recognised the success of the models of work being employed at Assist and these were only made possible by the generosity of the many Trusts and Foundations that continue to support the Trust. As some aspects of the employment support model are due to become adopted by NCC for those individuals with the potential to gain paid work, Assist will look to use funds to support the majority of individuals attending who will always require some support – meaning that nobody misses out on these opportunities. Maintaining the stepping stone approach of employment support will be crucial to any such schemes in the future and Assist remains hugely thankful for the continued support of its funders.

Plans for future periods (continued)

Improving and developing services for all members

A large part of the new strategic plan for Assist Trust revolves around improving and developing the services it already provides to its members. In the surveys conducted during the strategic review, the vast majority of people were very happy with what was on offer and only wished to maintain and improve groups that were on the regular timetables. Assist will therefore continue to seek extra funding to allow access to more community facilities, to buy new equipment and resources for the Gardens and other premises and to maintain all sites to a high standard of repair and decoration.

The members at Assist deserve the very best services and facilities and the commitment to constantly improve all standards across the charity is stronger than ever.



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

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

S Gamble
(Trustee)
Date: 15.11.2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST

Opinion

We have audited the financial statements of Assist Trust (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company'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 Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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:

Due to the field in which the Charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: healthy and safety; employment laws; GDPR, safeguarding, serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Larking Gowen LLP

Julie Grimmer FCA DChA (Senior statutory auditor)
for and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
1st Floor, Prospect House
Rouen Road
Norwich
NR1 1RE

Date: 20 November 2023

ASSIST TRUST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	4	**78,922**	**2,120**	**81,042**	*108,175*
Charitable activities	5	**2,690**	**1,012,577**	**1,015,267**	*933,634*
Investments	6	**-**	**1,237**	**1,237**	*126*
Total income		**81,612**	**1,015,934**	**1,097,546**	*1,041,935*
Expenditure on:					
Charitable activities		**81,079**	**992,101**	**1,073,180**	*944,894*
Total expenditure		**81,079**	**992,101**	**1,073,180**	*944,894*
Net income		**533**	**23,833**	**24,366**	*97,041*
Transfers between funds	15	**(2,000)**	**2,000**	**-**	*-*
Net movement in funds		**(1,467)**	**25,833**	**24,366**	*97,041*
Reconciliation of funds:					
Total funds brought forward		**64,319**	**979,368**	**1,043,687**	*946,646*
Net movement in funds		**(1,467)**	**25,833**	**24,366**	*97,041*
Total funds carried forward		**62,852**	**1,005,201**	**1,068,053**	*1,043,687*

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

The notes on pages 24 to 41 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 03206320

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		*2022 £*
Fixed assets					
Tangible assets	11		**667,939**		*291,542*
Current assets					
Debtors	12	**90,156**		*20,194*	
Cash at bank and in hand		**676,907**		*848,706*	
		767,063		*868,900*	
Creditors: amounts falling due within one year	13	**(41,781)**		*(30,702)*	
Net current assets			**725,282**		*838,198*
Total assets less current liabilities			**1,393,221**		*1,129,740*
Creditors: amounts falling due after more than one year	14		**(325,168)**		*(86,053)*
Total net assets			**1,068,053**		*1,043,687*
Charity funds					
Restricted funds	15		**62,852**		*64,319*
Unrestricted funds	15		**1,005,201**		*979,368*
Total funds			**1,068,053**		*1,043,687*

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

S Gamble

.....

S Gamble
(Trustee)
Date: 15.11.2023

The notes on pages 24 to 41 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	*2022* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(7,212)**	*193,218*
Cash flows from investing activities		
Dividends, interests and rents from investments	**1,237**	*126*
Purchase of tangible fixed assets	**(405,172)**	*(13,923)*
Net cash used in investing activities	**(403,935)**	**(13,797)**
Cash flows from financing activities		
Cash inflows from new borrowing	**252,000**	-
Repayments of borrowing	**(6,190)**	*(5,433)*
Interest paid	**(6,462)**	*(3,414)*
Net cash provided by/(used in) financing activities	**239,348**	**(8,847)**
Change in cash and cash equivalents in the year	**(171,799)**	**170,574**
Cash and cash equivalents at the beginning of the year	**848,706**	*678,132*
Cash and cash equivalents at the end of the year	**676,907**	*848,706*

The notes on pages 24 to 41 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Assist Trust is a company limited by guarantee, registered office 20 Colegate, Norfolk, NR3 1BQ.

The financial statements are presented in Sterling and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assist Trust 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.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2.3 Going concern

The Trustees have considered a period of 12 months from the date of approval of these financial statements and, based on the level of funds within the charity, the ongoing positive discussions with local authorities and the fact that services are now being provided at close to capacity levels once again, the Trustees deem it appropriate to prepare the accounts on an ongoing basis.

Further details can be found in the Trustees' report contained within these accounts, notably within the going concern, principal risks and uncertainties and principal funding sections.

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- over 50 years
Leasehold property	- over the lease term
Motor vehicles	- 20% reducing balance
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilization and the physical condition of the assets. See note 10 for the carrying amount of property, plant and equipment and note 2.6 for the useful economic lives for each class of assets.

4. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	-	2,120	**2,120**
Grants	78,922	-	**78,922**
	78,922	2,120	**81,042**

4. Income from donations and legacies (continued)

	Restricted funds 2022	*Unrestricted funds 2022*	*Total funds 2022*
	£	*£*	*£*
Donations	*-*	*5,912*	*5,912*
Grants	*102,263*	*-*	*102,263*
	102,263	*5,912*	*108,175*

5. Income from charitable activities

	Restricted funds 2023	**Unrestricted funds 2023**	**Total funds 2023**
	£	**£**	**£**
Activities in furtherance of the charity's objects	2,690	1,012,577	**1,015,267**

	Unrestricted funds 2022	*Total funds 2022*
	£	*£*
Activities in furtherance of the charity's objects	*933,634*	*933,634*

6. Investment income

	Unrestricted funds 2023	**Total funds 2023**
	£	**£**
Investment income	1,237	**1,237**

6. Investment income (continued)

	Unrestricted funds 2022 £	*Total funds 2022 £*
Investment income	*126*	*126*

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	**Support costs 2023 £**	**Total funds 2023 £**
Activities in furtherance of the charity's objects	872,563	200,617	**1,073,180**

	Activities undertaken directly 2022 £	*Support costs 2022 £*	*Total funds 2022 £*
Activities in furtherance of the charity's objects	*754,794*	*190,100*	*944,894*

Analysis of direct costs

	Activities 2023 £	**Total funds 2023 £**
Staff costs	634,656	**634,656**
Depreciation	28,775	**28,775**
Establishment	209,132	**209,132**
	872,563	**872,563**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2022 £	*Total funds 2022 £*
Staff costs	*552,745*	*552,745*
Depreciation	*31,890*	*31,890*
Establishment	*170,159*	*170,159*
	754,794	*754,794*

Analysis of support costs

	Activities 2023 £	**Total funds 2023 £**
Staff costs	111,934	**111,934**
Establishment	88,683	**88,683**
	200,617	**200,617**

	Activities 2022 £	*Total funds 2022 £*
Staff costs	*82,940*	*82,940*
Establishment	*107,160*	*107,160*
	190,100	*190,100*

8. Auditors' remuneration

	2023 £	*2022 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**9,540**	*6,270*

9. Staff costs

	2023 £	*2022 £*
Wages and salaries	**671,922**	*577,790*
Social security costs	**58,328**	*45,960*
Contribution to defined contribution pension schemes	**16,340**	*11,935*
	746,590	*635,685*

During the year redundancy and non-contractual severance payments of £nil (2022: £6,000) were made to 0 (2022: 1) employees. All amounts were paid during the year and are recognised on the basis set out in accounting policy 2.5.

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	*2022 No.*
Direct charitable	**27**	*26*
Administrative	**10**	*10*
	37	*36*

Included within administrative staff are the 7 trustees who served during the year (2022: 7). No remuneration was paid to these trustees as detailed in note 10.

No employee received remuneration amounting to more than £60,000 in either year.

In 2023 5 (2022: 5) members of key management personnel received £217,272 for the year ended 31 March 2023 (2022: £206,498), including employers national insurance contributions.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

11. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2022	**246,987**	**205,493**	**6,800**	**57,624**	**516,904**
Additions	**374,917**	**-**	**-**	**30,255**	**405,172**
At 31 March 2023	**621,904**	**205,493**	**6,800**	**87,879**	**922,076**
Depreciation					
At 1 April 2022	**9,880**	**169,274**	**2,448**	**43,760**	**225,362**
Charge for the year	**6,190**	**15,096**	**870**	**6,619**	**28,775**
At 31 March 2023	**16,070**	**184,370**	**3,318**	**50,379**	**254,137**
Net book value					
At 31 March 2023	**605,834**	**21,123**	**3,482**	**37,500**	**667,939**
At 31 March 2022	*237,107*	*36,219*	*4,352*	*13,864*	*291,542*

12. Debtors

	2023 £	*2022 £*
Due within one year		
Trade debtors	**69,153**	*7,391*
Prepayments and accrued income	**21,003**	*12,803*
	90,156	*20,194*

13. Creditors: Amounts falling due within one year

	2023 £	*2022* *£*
Bank loans	**12,243**	*5,548*
Trade creditors	**9,097**	*7,099*
Other creditors	**3,155**	*4,577*
Accruals and deferred income	**17,286**	*13,478*
	41,781	*30,702*

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

14. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	**325,168**	*86,053*

Included within the above are amounts falling due as follows:

	2023	2022
	£	£
Between one and two years		
Bank loans	**12,828**	*5,762*
Between two and five years		
Bank loans	**41,130**	*20,203*
Over five years		
Bank loans	**271,210**	*60,088*

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2023	2022
	£	£
Payable or repayable by instalments	**271,210**	*60,088*

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds	**352,451**	**-**	**-**	**(73,849)**	**278,602**
General funds	**626,917**	**1,015,934**	**(992,101)**	**75,849**	**726,599**
	979,368	**1,015,934**	**(992,101)**	**2,000**	**1,005,201**
Restricted funds					
General Current Funding Needs	**30,208**	**34,503**	**(14,634)**	**-**	**50,077**
Outdoor Games Sports Resources	**14,458**	**919**	**(11,394)**	**-**	**3,983**
IT Equipment	**4,231**	**-**	**(1,503)**	**-**	**2,728**
Independence Support Scheme	**13,422**	**41,000**	**(51,049)**	**-**	**3,373**
Furniture	**2,000**	**-**	**-**	**(2,000)**	**-**
Events	**-**	**2,690**	**(2,499)**	**-**	**191**
Lazar House toilet refurbishment	**-**	**2,500**	**-**	**-**	**2,500**
	64,319	**81,612**	**(81,079)**	**(2,000)**	**62,852**
Total of funds	**1,043,687**	**1,097,546**	**(1,073,180)**	**-**	**1,068,053**

15. Statement of funds (continued)

Funds transfers

Following a review of restricted fund balances, it was concluded that there is no remaining restriction on funds totalling £2,000, which have therefore been transferred to unrestricted General Funds.

Restricted funds

The Independence Support Scheme represents donations to help provide funding for the continued employment of the independent support worker who is responsible for working with the members to support them with independent living skills.

The General Current Funding Needs fund represents donations received covering more than one appeal.

The Outdoor Games Sports Resources represents donations to help fund outdoor sports resources for use by members.

The cafe assistant salary of £13,764 has been funded through grant receipts within General Current Funding Needs. Fundraising for this position continues post year end.

Designated funds

This fund has been established to help secure future funding required for all improvements and developments at the Trust and for the housing and independent living project plans in particular. The net transfer represents cash used to purchase a property, funds to cover 3 salary positions and a further designation to maintain the charity's free reserves in line with the reserves policy.

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2022* £
Unrestricted funds					
Designated funds	*229,945*	*-*	*-*	*122,506*	*352,451*
General funds	*644,613*	*939,672*	*(830,712)*	*(126,656)*	*626,917*
	874,558	*939,672*	*(830,712)*	*(4,150)*	*979,368*
Restricted funds					
Cafe Assistant	*-*	*2,200*	*(9,670)*	*7,470*	*-*
Independence Support Scheme	*12,535*	*42,000*	*(41,113)*	*-*	*13,422*
General Current Funding Needs	*7,468*	*36,875*	*(2,548)*	*(11,587)*	*30,208*
Outdoor Games Sports Resources	*3,000*	*13,000*	*(1,542)*	*-*	*14,458*
Group Activities	*233*	*-*	*-*	*(233)*	*-*
Housing Officer	*14,565*	*-*	*(18,715)*	*4,150*	*-*
IT Equipment	*4,502*	*1,000*	*(1,271)*	*-*	*4,231*
Coronavirus	*29,785*	*5,188*	*(39,323)*	*4,350*	*-*
Furniture	*-*	*2,000*	*-*	*-*	*2,000*
	72,088	*102,263*	*(114,182)*	*4,150*	*64,319*
Total of funds	*946,646*	*1,041,935*	*(944,894)*	*-*	*1,043,687*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,728	665,211	**667,939**
Current assets	60,124	706,939	**767,063**
Creditors due within one year	-	(41,781)	**(41,781)**
Creditors due in more than one year	-	(325,168)	**(325,168)**
Total	62,852	1,005,201	**1,068,053**

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	*Unrestricted funds 2022 £*	*Total funds 2022 £*
Tangible fixed assets	*4,231*	*287,311*	*291,542*
Current assets	*60,088*	*808,812*	*868,900*
Creditors due within one year	-	*(30,702)*	*(30,702)*
Creditors due in more than one year	-	*(86,053)*	*(86,053)*
Total	*64,319*	*979,368*	*1,043,687*

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	*2022 £*
Net income for the year (as per Statement of Financial Activities)	**24,366**	*97,041*
Adjustments for:		
Depreciation charges	**28,775**	*31,890*
(Increase)/ Decrease in debtors	**(69,962)**	*67,427*
Increase/(Decrease) in creditors	**4,384**	*(6,428)*
Interest paid	**6,462**	*3,414*
Interest received	**(1,237)**	*(126)*
Net cash provided by/(used in) operating activities	**(7,212)**	*193,218*

18. Analysis of cash and cash equivalents

	2023 £	*2022 £*
Cash in hand	**676,907**	*848,706*
Total cash and cash equivalents	**676,907**	*848,706*

19. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	**848,706**	**(171,799)**	**676,907**
Debt due within 1 year	**(5,548)**	**(6,695)**	**(12,243)**
Debt due after 1 year	**(86,053)**	**(239,115)**	**(325,168)**
	757,105	**(417,609)**	**339,496**

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £16,340 (2022: £11,935). There were amounts payable to the fund at the balance sheet date is £nil (2022- £142).

21. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	*2022*
	£	*£*
Not later than 1 year	**49,376**	*82,379*
Later than 1 year and not later than 5 years	**73,552**	*123,865*
	122,928	*206,244*

22. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2023.

23. Post balance sheet events

Since the year end the charity has entered into arrangements to purchase a property at 82 Templemere for £150,000. The property will be funded through designated funds.

ASSIST TRUST

England & Wales - Charity number 1057772

Accounts

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

ASSIST TRUST
(A company limited by guarantee)

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ASSIST TRUST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees

S Gamble
A Hewitt (resigned 17 November 2021)
T Hughes
L Cullum (resigned 7 December 2021)
M Langley
C Robson
J Tremlett (appointed 4 October 2021)

Company registered number	03206320
Charity registered number	1057772
Registered office	20 Colegate Norfolk NR3 1BQ
Company secretary	Richard Ward
Chief executive officer	Richard Ward
Independent auditors	Larking Gowen LLP Chartered Accountants King Street House 15 Upper King Street Norwich NR3 1RB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Coronavirus update

Face to face activities recommenced more fully at Assist from July 2021 onwards, but measures to minimise the risk of catching the virus remained in place for much of that calendar year. Temperature checking on arrival, social distancing, enhanced hygiene measures and working in bubbles all helped to reduce the chance of viral spread and outbreaks were largely avoided while vaccination programmes were rolling out. Despite the introduction of these many new arrangements, members returning to Assist responded positively to the reopening of services. Everybody had missed seeing their friends and having the chance to engage in structured and meaningful activities once again.

During the months that followed, normal services were gradually resumed and most members returned for their full day’s attendance once again. Many community based services had to rebuild from scratch, but employment and travel training activities soon regained momentum and demand for their support has not diminished since.

The staff at Assist were extremely impressed to see how much resilience the members were showing at this time, despite such a long period of enforced isolation and disruption. Confidence and wellbeing levels grew quickly as individuals re-engaged with Assist services and gradually resumed their journeys towards greater independence.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Objectives and activities (continued)

b. Policies and objectives

The Assist Trust vision statement reads as follows:

The Assist Trust is all about independence and is based on the belief that we are all equal citizens.

We develop the strengths of people with learning disabilities in Norfolk by providing personalised, outcome-focused programmes.

We fulfil potential and promote a sense of purpose, well-being and integration into the community.



Quotes from Assist Trust members

"I am glad I am back at Assist because I missed my friends and my groups. I like my groups, Wide World group is interesting and I like it. Sign along group is interesting, you use your hands to sign along and you learn new stuff. I am happier now." **Karen**

"I like all the varied groups, I like the walking groups best as I get lots of exercise, fresh air in my lungs and it's good for my mental health. Assist helps me be more independent. I like my work placement." **Hannah**

"I like going out on the bus, I like leading the group and being independent and being safe when I cross the road. I always press the button at the crossing and I indent, I look both ways for cars and bikes. I like talking to my friends." **Amy**

Objectives and activities (continued)

Assist has had to go through a period of regular restructuring ever since services were first disrupted by the Covid 19 outbreak in early 2020. Throughout that whole time and while “normal” services gradually resumed throughout 2021, the charity has remained true to its fundamental goals and principles – to support members to become more confident and more independent in their lives.

The Trust’s flexible and adaptable approach was formally acknowledged in September 2021 by the Norfolk Care Awards, when Assist received recognition for “Innovative Use of Digital”.



Public Benefit

The Trustees confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the document “Charity Governance Code for larger charities”.

Objectives and activities (continued)

c. Main activities undertaken to further the Charity's purposes for the public benefit

Throughout 2021, Assist moved from providing mainly remote, online and outreach services, to re-opening building based activities and slowly increasing the range of services that were available to members pre-Covid.

As members started returning to face to face services, it was immediately clear that many had struggled to cope with the enforced isolation caused by the Covid outbreak and subsequent national lockdowns. Many individuals had lost the confidence and skills that were evident before the pandemic and a few were struggling with significant mental health issues at the time.

Most members and their families had kept in good touch with Assist during lockdown periods and this perhaps helped people to find their feet, once they had the chance to carefully mix with others and resume some form of structured activities. While many groups were restricted in their scope to start with, the simple opportunity of seeing friends and interacting with others helped many to rebuild their confidence levels once again.

"Yes, I'm glad I can come to Assist as I was bored at home." **Wayne**

"I like being able to go out, I didn't like it when we had to stay indoors." **Chris**

"We don't have to wear masks anymore. I am glad they have gone. I can understand now what people are saying." **Kevin**



Objectives and activities (continued)

Timetables of groups and activities on offer at Assist gradually returned to previous levels by the end of 2021 and early 2022 and members attending now have the full range of options to choose from once again:

- Groups that help people feel more confident, such as craft groups, project groups, art groups, exploring science groups, etc.
- Groups that help people interact and get along with others, such as “sign along”, “express yourself” and drama groups.
- Groups to develop work and life skills, such as “seasonal cooking”, “number games”, “afternoon tea” and “independent living skills”
- Living well and getting healthy groups, such as “ladies sport”, “men’s self-image”, gardening and mousehold conservation groups, “Norfolk trails”, etc.
- Groups that get out into the community, such as “out and about”, “social activities”, “helping our community”.

On top of the 50+ such groups that now run every week at Assist, members can access individual support for travel training, employment and volunteering, as well as housing and independent living.

Despite the difficult task of re-establishing all such activities over recent times, outcomes achieved by the members at Assist, between April 2021 and March 2022, have been extremely impressive:

- All 125 members have had the chance to access wellbeing and healthier lifestyle activities.
- 25 individuals have had one to one support for travel training, either to and from a work placement, or to and from home.
- 30 members have been supported back into community based work placements
- 12 members undertook valuable work experience at the Assist Trust café at the Norman Centre.
- 4 individuals have been supported into supported living accommodation, owned or sublet from the Assist Trust.

Referral process and support offered at Assist

The Assist Trust generally receives referrals for individuals wishing to make use of its services from Social Workers or other care professionals, following a care review or assessment. If the individual has unmet needs in areas that Assist can help with, they are invited to consider the Trust and to enquire about placement availability. Areas of support can include confidence building, making friends and managing relationships, managing money, accessing the community, travel training, getting a job, becoming more independent and maintaining a home.

At present, Assist supports 125 adults with learning disabilities and autism from around the County of Norfolk with most people living within a 10 mile radius of the City. Needs range from mild, to moderate and more severe, with individuals usually being based at either of the Trust’s two main sites, depending on which location suits their needs best.

Facilities

As well as the 2 main Assist sites of Lazar House and Colegate, the charity run a garden project and a local café. Full details are as follows:

- 20-24 Colegate, Norwich, NR3 1BQ
- Lazar House, 219 Sprowston Road, Norwich, NR3 4HX

Objectives and activities (continued)

- "Heath Gardens", Hill Farm Allotments, Sprowston Road, Norwich, NR3 4HY (very close to Lazar House).





- The Assist Trust "Meeting Place" cafe at the Norman Centre, Bignold Road, Norwich, NR3 2QZ.

All Assist Trust sites are situated close to bus lines, meaning that community facilities can easily be accessed from all sites.

Groups and Activities

While certain groups at Assist aim to develop specific work and life skills, all activities will support people to gain confidence and to gradually start taking on more responsibility. This is the ethos that underpins all work at the Trust, as people can only reach their full potential if they have the chance to try things out and to gradually build on skills already learnt. Every step towards independence depends on solid building blocks, so all groups focus strongly on the strengths of the individual and on ways they can gradually feel more confident in themselves.

Confidence levels and Positive Behaviour Support (PBS)

When members first arrive at Assist, it can take a little while to settle in and to feel comfortable enough to start getting more involved. Staff and members at the Trust make all newcomers feel very welcome and support is offered if anyone is struggling to cope with the change to a new way of working.

Positive Behaviour Support means that staff will always look to find positive ways to resolve problems or issues that might arise, encouraging very manageable steps as solutions are explored.

When people feel ready to start joining in more, all groups will support individuals to feel more confident in themselves bit by bit, building on the positive steps taken. Individuals are offered the chance to partake in groups that they are keen on, such as art, craft, gardening, outdoor work, sport, or whatever the preference might be, to help them find their feet and to give everyone the chance to get to know each other.

Objectives and activities (continued)

Community access and taking responsibilities

All members at Assist will be supported to get out and about, into the community and onto public transport etc. whenever they feel able to do so. Lots of background training goes on to ensure that everyone knows how to manage such journeys safely and staff are on hand to give reminders and to support individuals as appropriate.

Several groups and activities will take place in the local community, especially during the warmer months, so that people can repeat the experience and feel more confident and more competent as time goes on.

Travel training, volunteering and employment

Assist has a team dedicated to work in these areas and members are offered the chance to take these steps towards independence when they feel ready to do so.

All groups will model the expectations that individuals will encounter when out in the wide world or in the work place and this gives people the best chance of success when trying things out themselves.

The travel and employment team have developed carefully graduated steps towards greater independence in these areas, meaning that all individuals can try some degree of work and travel experience whatever their abilities might be.

Norman Centre Café

Assist Trust took over the running of the café in the Norman Centre in 2015 and it has provided vital work experience opportunities for many members ever since. It has now become an established step in the employment journey for members of all abilities, with those able to progress further using it as a stepping stone to an external work placement. For those who might struggle with those more independent settings, it gives a gentler and more supportive work experience, that they might otherwise miss out on.

Housing

Funding from the Lloyds Banking Foundation in 2018 allowed Assist to employ a Housing Officer for the first time and the appointment helped to support the many members that were keen to move into independent living at the time. When this funding finished in late 2021, the Trustees at Assist agreed to maintain the position and to take on a new person in the role. This continuity allowed for further success in answering these needs and the Assist housing portfolio has also grown steadily since.

All Assist properties, both owned and leased, are now fully occupied by Assist Trust members and plans are in place to expand this provision in the future.

Achievements and performance

a. Key performance indicators

Steady numbers of individuals being referred to Assist Trust

Throughout lockdown periods and right through 2021, disruptions to normal services meant that many people changed their arrangements with providers like Assist. At the same time, it was difficult to welcome new people into the service, given that only limited spaces were available for those already on the books.

Despite these taxing circumstances, Assist was able to balance the books once more normal services resumed, thanks to continued interest in the service from individuals who were keen to take up spaces available.

Norfolk County Council support

Throughout the many months of service disruption caused by Covid 19, Assist and other providers in the region received steady financial support from Norfolk County Council. The department recognised the worth of day opportunity provision during the hardest times, when organisations like Assist were able to be flexible and creative in their offers.

As more traditional services steadily resumed, that support reverted back to payment by attendance, by which time numbers of those attending had increased sufficiently to sustain the service. Many individuals were struggling to attend their full quota of days during this period, but again NCC supported providers who could demonstrate the necessity for transitional arrangements.

During discussions and via consultations held over the months since reopening, Assist understands that NCC will aim to support all providers who continue to offer meaningful and engaging services to working age adults.

Assist continues to fulfil the strategic ambitions of Norfolk County Council in terms of support for adults with learning disabilities in the region.

Achievements and performance (continued)

b. Review of activities

Outcome and Member's Achievements

As described earlier, members at Assist Trust have achieved remarkable outcomes in their own lives, considering how challenging the period has been.

When member's first started returning to building based services, they were supported to regain confidence and wellbeing in the first place. The value of meaningful and directional service provision was clearly demonstrated during this period, as members responded to the sociable and purposeful environment at Assist Trust.

By re-establishing services aiming to support people towards further independence, significant and encouraging achievements were secured in all the following areas:

- Feeling more confident and having good wellbeing
- Mixing with others, making friends and managing relationships
- Managing issues and problems positively
- Taking steps towards independence and building on strengths
- Learning new skills
- Getting out and about and accessing the community
- Travel training
- Volunteering and work experience
- Living more independently
- Moving into new accommodation

Member's Achievements

All members are encouraged to take steps towards greater independence, no matter how small they might be or what level of ability the person might have. These days, specific member's achievements are uploaded onto the Assist Trust website and social media channels, but here are some examples:

- Nathan, for his excellent travel skills and being a great role model to others when travelling.
- Anthony, for thinking of others, washing up and hoovering in the cooking group.
- Leah and Nicole, for leading the group with stress busting moves!
- LJ, for his customer service and money skills in the café.
- Lorraine, for being calm when dealing with a difficult situation at work.

Fundraising Report

The Assist Trust is fortunate in having some very loyal and generous supporters who have donated funds regularly and, in some cases, over many years. It is only with this ongoing support that Assist can maintain or launch "value added" services while making improvements to facilities on such a regular basis.

Our heartfelt thanks go once again to the individuals and organisations that have supported Assist over the past year:

- The Souter Charitable Trust
- Naval Military Charities Fund
- RC Snelling Charitable Trust
- The Sobell Foundation

Achievements and performance (continued)

- Norwich Consolidated Charities
- The Memorial Trust
- Educational Foundation of Alderman John Norman
- Lord Cozens Hardy
- The Strangward Trust
- Garfield Weston Foundation
- The Charles Littlewood Hill Trust
- The Grey Court Trust
- Sir Jules Thorn Charitable Trust
- Seven Bloch Image of Disability Charitable Trust
- Baily Thomas Charitable Fund
- Eric Drummond Mercer Memorial Fund

Collectively, these supporters donated over £100,000 towards the work of the charity over the course of the year, enabling vital work to continue during some very challenging times.

The main areas that required funding during this period were as follows:

- The Independence Support Scheme (having dedicated, expert staff available to support members with travel training and support into work placements)
- The Café at the Norman Centre (providing a full time worker to facilitate vital work experience opportunities for the members of Assist)
- Improvements to facilities and resources (allowing the purchase of new equipment for the Gardens, improvements to IT provision and new resources for the 50+ activities that take place at Assist every week).

Financial review

a. Going concern

Over the course of the year, financial support from Norfolk County Council moved from agreed monthly payments, based on pre-Covid figures, to payment by placement once again. This transition occurred during the Summer of 2021 and providers like Assist were then required to submit invoices based on actual attendance and explained non-attendance. As long as Covid related absences could be explained, payments were made accordingly and Assist consequently managed this phase successfully.

As services returned to a semblance of normality, the numbers of individuals attending Assist gradually returned to pre-Covid levels. Many people slowly came back for the previous quota of days and those who changed services or dropped days at Assist were replaced by others joining the Trust for the first time.

With ongoing positive dialogue with Norfolk County Council and with steady demand for Assist Trust services continuing, the Trustees are confident that Assist can be considered a going concern for the foreseeable future.

b. Reserves policy

The Trustees are conscious of the need to maintain unrestricted reserves sufficient to meet planned and unforeseen fluctuations in income and expenditure for the foreseeable future. Ongoing budget concerns for services in the region mean that the Trustees intend to maintain a policy whereby the free reserves held by the charity should be between 3 and 6 months' worth of the resources expended. At present the free reserves, which are those unrestricted funds not invested in fixed assets and excluding designated funds, amount to £339,606 (2021: £339,606) which approximates to the equivalent of 4.3 (2021: 4.3) months' operating expenditure.

c. Principal risks and uncertainties

Assist maintains a register that assesses risk in all the following areas:

- Governance
- Operations
- Finance
- Environmental
- Legislation / Compliance

Reviews of this register consider all actions and measures employed to mitigate risk and suggestions and updates are brought to the board of Trustees for further discussion.

The main areas of concern that have been raised over the past year have centred around the continuing impact to services caused by Covid 19, ongoing disruption to finances as a result of this impact and obstacles standing in the way of a full resumption of services.

Re-establishing and maintaining good staffing levels was a central part of this consolidation process as services resumed. In common with all organisations in the care sector, staff turnover has increased at Assist and recruitment has become more challenging at the same time. Trustees considered and implemented measures to encourage potential workers into the Trust, with improved working conditions and flexible working patterns adopted accordingly. Successful recruitment followed and the staff team are now back to full strength.

Governance functions have likewise been strengthened over this time, with greater clarity established over the role of board members, the role of the various sub-Committees employed at the Trust, as well as areas of authority delegated to the CEO.

The Trustees recognise that a full review of Assist Trust strategic plans would be necessary in the coming months, given the fundamental changes caused by the pandemic. While reviewing all strategic ambitions for the Trust and its members, the Trustees recognise the many challenges faced throughout society during this period of consolidation and rebuilding. The board are certain that the innovative and progressive work of Assist will be of greater value than ever, in a world of reduced resource and opportunity.

d. Financial risk management objectives and policies

The Trustees are confident that by developing and innovating services in response to the needs of the members - while maintaining effective management of all systems and structures - Assist can continue as a trusted provider of services for people with learning disabilities in Norfolk. Despite the financial challenges faced by all providers in the region, and by the Local Authority themselves, the board remains convinced that this policy continues to offer the best chance for the long term security of the charity.

The statement of financial activities show an increase in funds of £97,041 (2021: £148,675) with total incoming resources amounting to £1,041,935 (2021: £1,096,396) and total resources expended of £944,894 (2021: £947,739).

The charity's balance sheet shows total funds of £1,043,687 (2021: £946,646) of which £64,319 were restricted at 31 March 2022 (2021: £72,088).

e. Principal funding

The majority of funding required to maintain high quality services at Assist continues to come from or via Norfolk County Council Social Services - charged in the form of a daily rate for those attending. These payments have returned to attendance-based invoicing, similar to pre-Covid arrangements, with some additional information now required in order to evidence claims made.

Norfolk County Council will be considering some changes to payments and costings for day opportunities as they re-engage with the market to consider the "Pathway" model provision once again. These ambitions had been shelved while the effects of the pandemic continued, but this restructuring of the market remains their stated intention and Assist is well placed to thrive in this newly structured market place.

Around 10% of the total income at Assist comes from grant making trusts and foundations, who respond to fundraising appeals conducted throughout the year. Capital and revenue funding is sought in order to develop and then sustain enhanced services, for the direct benefit of the member's attending. Once again, funding organisations have responded generously across the year and this approach remains one of the best ways for the charity to improve services while innovating and trialling new models of work.

Structure, governance and management

a. Constitution

Assist Trust is registered as a charitable company limited by guarantee and was set up by a Charity Commission Scheme, charity number 1057772. Assist Trust was incorporated on 31 May 1996 (amended 14 February 2000) and registered as a charity on 27 August 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute and amount not exceeding £1.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co opted under the terms of the Trust deed.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a maximum of nine years.

The Board of Trustees has sought to ensure that the trustee body offers a diverse mix of experience and skills in order that the client group (adults with learning disabilities) is appropriately represented. The board currently advertises for new trustees in house. Areas of expertise represented on the board include IT, housing, finance, health, education, HR, business, fundraising, management and law. Details of abilities and experience are kept by Assist and action is taken to fill any perceived gaps in committee skills as vacancies arise.

c. Policies adopted for the induction and training of Trustees

All trustees are familiar with the work of Assist and they are able to visit all venues to see for themselves the services which they govern. Additionally, all trustees are given copies of the Association's Memorandum and Articles of Association and the latest Annual Report. The Chairperson is kept informed of any trustee training offered by local organisations which may be of interest to committee members and relevant to all trustees, and they are offered the Charity Commission's "The Essential Trustee" for reference.

d. Pay policy for key management personnel

The Trustees will continue to ensure that staff remuneration at Assist is carefully and appropriately assessed every 12 months, in the lead up to each new financial year. Members of the board will compare Assist rates with other suitable organisations in the sector and in the region in order to ascertain appropriate benchmarks. With that information and with reference to other financial considerations, such as pension obligations and negotiations with Norfolk County Council, the Trustees will make decisions that aim to maintain good levels of pay and working conditions for all workers at the Trust, balanced with the financial realities of the time. Particular consideration will be given to appropriate remuneration for the CEO and other members of senior management, in order to maintain levels of reward that fairly reflect the responsibilities involved, but that do not exceed reasonable limits. In these ways, the Trustees will aim to continue rewarding the workers of the Trust for their hard work and commitment, at levels that promote further motivation and long term investment and with a view that ensures the financial stability of the Trust going forward.

e. Organisational structure and decision making

Assist Trust has a Board of Trustees of 5 (2021: 6). The board meet monthly and they are responsible for the strategic direction and policy of the charity. Financial services are outsourced to Aston Shaw, Chartered Accountants, who record details of all income and expenditure and provide trustees with monthly management accounts. Day to day responsibility for the provision of services rests with the Chief Executive Officer, the Head of Services, the Office Manager and the Operations Managers.

Plans for future periods

Assist plans to review all strategic ambitions for the Trust during 2022, in close consultation with all stakeholders of the Trust and in light of the fundamental changes that the pandemic has caused. The needs and wishes of the members (service users) will remain central to these plans and the review will uphold the following key strategic ambitions:

1. To continuously improve services to members currently attending Assist.
2. To develop services that respond to the needs expressed by the members attending Assist.To help those who could manage with less formal support to move through the organisation and into a more independent life.
3. To raise the profile of Assist generally and increase awareness amongst those who might benefit from its services, ensuring a consistent level of interest from potential new referrals.
4. To retain a competitive edge.
5. To remember that the staff are at the heart of everything we do – we'll work to encourage a culture of trust, people development and wellbeing

Despite such significant disruption over recent months and years, Assist and its members have quickly re-established services and regained momentum. The resilience and fortitude of the members has been admirable over this period and there is a strong desire to now make up for lost time.

Staff turnover has been higher than over previous periods, but some excellent new recruits have joined the Trust and they have quickly settled in and helped the charity to rebuild. With new areas of expertise and experience brought into the mix, Assist can confidently support members to achieve more in their lives. Strategic plans will assess potential development in all of the following areas:

- Confidence building and supporting well-being
- Leading healthy and active lives
- Developing life skills
- Developing work skills and managing workplace expectations
- Gaining work and volunteering experience
- Finding and keeping paid work
- Travel training
- Living more independently
- Housing
- Improving and diversifying existing services
- Developing new services
- Supporting more people with autism
- Helping people in transition / preparing for adulthood

Fundraising to innovate services and to improve facilities

As mentioned, Assist has built up positive and long-standing relationships with many funders over the years. Individuals, companies, Trusts and Foundations have all responded generously to the needs described in Assist Trust fundraising appeals and plans are in place to build on that positive support going forward.

Plans for future periods (continued)

Independence Support Scheme and the Assist Trust Cafe

The enhanced services provided under the independence scheme have shown remarkable results over the years, even during the disruptions of the past two in particular. Large numbers of members have benefited from the focused and tailored support that this scheme allows, in areas of travel training and work experience in particular and the Assist Trust café has now become an essential part of their journey towards the working world.

Assist plans to continue rebuilding all services in this area in the coming years, responding to the growing needs that are being expressed by the members attending. The successful model of work demonstrated by these arrangements has been endorsed by Commissioning Managers at Norfolk County Council, who recognise its truly innovative nature.

Improving and developing services for all members

While building on the success of new areas of work, Assist is committed to improving and developing existing services for the benefit of those attending.

Members talk to their allocated keyworkers on a regular basis and their views are sought on all areas of work at the Trust, including ways that the organisation might improve and develop its services. The Member's Committee is also consulted on such matters and this representative group of members is supported to raise ideas and concerns about the Trust on a regular basis.

In these ways, Assist can garner opinion about any services that might need changing or any facilities that might need improving in any way. At the same time, the members have the opportunity to discuss the needs and wishes that they have as they become more independent in their lives, informing the Trust on how services should develop accordingly. All development of services is thereby kept close to the needs of the members attending and in line with the futures they are aiming to achieve.

Corporate Members' liability

The Corporate Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

S Gamble
(Trustee)
Date: 19 October 2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST

Opinion

We have audited the financial statements of Assist Trust (the 'charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company'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 Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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:

Due to the field in which the Charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: healthy and safety; employment laws; GDPR, safeguarding, serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

  Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



J Grimmer FCA DChA (Senior statutory auditor)
for and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
King Street House
15 Upper King Street
Norwich
NR3 1RB

Date: 11 November 2022

ASSIST TRUST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**102,263**	**5,912**	**108,175**	*173,434*
Charitable activities	4	**-**	**933,634**	**933,634**	*922,590*
Investments	5	**-**	**126**	**126**	*372*
Total income		**102,263**	**939,672**	**1,041,935**	*1,096,396*
Expenditure on:					
Charitable activities		**114,182**	**830,712**	**944,894**	*947,739*
Total expenditure		**114,182**	**830,712**	**944,894**	*947,739*
Net (expenditure)/income		**(11,919)**	**108,960**	**97,041**	*148,657*
Transfers between funds	14	**4,150**	**(4,150)**	**-**	*-*
Net movement in funds		**(7,769)**	**104,810**	**97,041**	*148,657*
Reconciliation of funds:					
Total funds brought forward		**72,088**	**874,558**	**946,646**	*797,989*
Net movement in funds		**(7,769)**	**104,810**	**97,041**	*148,657*
Total funds carried forward		**64,319**	**979,368**	**1,043,687**	*946,646*

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

The notes on pages 25 to 42 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 03206320

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		*2021 £*
Fixed assets					
Tangible assets	10		**291,542**		*309,509*
Current assets					
Debtors	11	**20,194**		*87,621*	
Cash at bank and in hand		**848,706**		*678,132*	
		868,900		*765,753*	
Creditors: amounts falling due within one year	12	**(30,702)**		*(36,920)*	
Net current assets			**838,198**		*728,833*
Total assets less current liabilities			**1,129,740**		*1,038,342*
Creditors: amounts falling due after more than one year	13		**(86,053)**		*(91,696)*
Total net assets			**1,043,687**		*946,646*
Charity funds					
Restricted funds	14		**64,319**		*72,088*
Unrestricted funds	14		**979,368**		*874,558*
Total funds			**1,043,687**		*946,646*

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

S Gamble
(Trustee)
Date: 19 October 2022

The notes on pages 25 to 42 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	*2021* *£*
Cash flows from operating activities		
Net cash used in operating activities	**193,218**	*203,387*
Cash flows from investing activities		
Dividends, interests and rents from investments	**126**	*372*
Purchase of tangible fixed assets	**(13,923)**	*(16,118)*
Net cash used in investing activities	**(13,797)**	**(15,746)**
Cash flows from financing activities		
Repayments of borrowing	**(5,433)**	*(2,657)*
Interest paid	**(3,414)**	*(3,770)*
Net cash used in financing activities	**(8,847)**	**(6,427)**
Change in cash and cash equivalents in the year	**170,574**	**181,214**
Cash and cash equivalents at the beginning of the year	**678,132**	*496,918*
Cash and cash equivalents at the end of the year	**848,706**	*678,132*

The notes on pages 25 to 42 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Assist Trust is a company limited by guarantee, registered office 20 Colegate, Norfolk, NR3 1BQ.

The financial statements are presented in Sterling and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assist Trust 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.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2.3 Going concern

The Trustees have considered a period of 12 months from the date of approval of these financial statements and, based on the level of funds within the charity, the ongoing positive discussions with local authorities and the fact that services are now being provided at close to capacity levels once again, the Trustees deem it appropriate to prepare the accounts on an ongoing basis.

Further details can be found in the Trustees' report contained within these accounts, notably within the going concern, principal risks and uncertainties and principal funding sections

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- over 50 years
Leasehold property	- over the lease term
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

2.8 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Accounting policies (continued)

2.15 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilization and the physical condition of the assets. See note 10 for the carrying amount of property, plant and equipment and note 2.6 for the useful economic lives for each class of assets.

Impairment of debtors

The company makes an estimate of the recoverable value of trade debtors and other debtors. When assessing impairment of trade and other debtors, management considers factors including the ageing profile of the debtors and historical experience. See note 11 for the net carrying amount of the debtors.

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	-	5,912	**5,912**
Grants	102,263	-	**102,263**
	102,263	5,912	**108,175**

	Restricted funds 2021 £	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Donations	*-*	*3,329*	*3,329*
Grants	*159,105*	*11,000*	*170,105*
	159,105	*14,329*	*173,434*

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Activities in furtherance of the charity's objects	933,634	**933,634**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Activities in furtherance of the charity's objects	*922,590*	*922,590*

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income	126	**126**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Investment income	*372*	*372*

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Activities in furtherance of the charity's objects	754,794	190,100	**944,894**

	Activities undertaken directly 2021 £	*Support costs 2021 £*	*Total funds 2021 £*
Activities in furtherance of the charity's objects	*794,901*	*152,838*	*947,739*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**552,745**	*574,081*
Depreciation	**31,890**	*33,217*
Establishment	**170,159**	*187,603*
	754,794	*794,901*

Analysis of support costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**82,940**	*69,375*
Establishment	**107,160**	*83,463*
	190,100	*152,838*

7. Auditors' remuneration

	2022 £	*2021 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**6,270**	*5,450*

8. Staff costs

	2022 £	*2021* *£*
Wages and salaries	**577,790**	*584,295*
Social security costs	**45,960**	*44,887*
Contribution to defined contribution pension schemes	**11,935**	*14,274*
	635,685	*643,456*

During the year redundancy and non-contractual severance payments of £6,000 (2021: £12,270) were made to 1 (2021:2) employees. All amounts were paid during the year and are recognised on the basis set out in accounting policy 2.5.

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	*2021* *No.*
Direct charitable	**26**	*27*
Administrative	**10**	*11*
	36	*38*

Included within administrative staff are the 7 trustees who served during the year (2021: 8). No remuneration was paid to these trustees as detailed in note 9.

No employee received remuneration amounting to more than £60,000 in either year.

In 2022 5 (2021: 5) members of key management personnel received £206,498 for the year ended 31 March 2022 (2021: £189,286), including employers national insurance contributions.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

10. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2021	**246,987**	**194,835**	**6,800**	**54,359**	**502,981**
Additions	**-**	**10,658**	**-**	**3,265**	**13,923**
At 31 March 2022	**246,987**	**205,493**	**6,800**	**57,624**	**516,904**
Depreciation					
At 1 April 2021	**4,940**	**154,059**	**1,360**	**33,113**	**193,472**
Charge for the year	**4,940**	**15,215**	**1,088**	**10,647**	**31,890**
At 31 March 2022	**9,880**	**169,274**	**2,448**	**43,760**	**225,362**
Net book value					
At 31 March 2022	**237,107**	**36,219**	**4,352**	**13,864**	**291,542**
At 31 March 2021	*242,047*	*40,776*	*5,440*	*21,246*	*309,509*

11. Debtors

	2022 £	*2021 £*
Due within one year		
Trade debtors	**7,391**	*77,005*
Prepayments and accrued income	**12,803**	*10,616*
	20,194	*87,621*

12. Creditors: Amounts falling due within one year

	2022 £	*2021* *£*
Bank loans	**5,548**	*5,338*
Trade creditors	**7,099**	*10,110*
Other creditors	**4,577**	*677*
Accruals and deferred income	**13,478**	*20,795*
	30,702	*36,920*

The bank loan is repayable by installments over 15 years and is secured over the Charity's freehold property. Interest is charged at 3.8% p/a for 5 years, and subsequently at 2.65% plus base rate p/a (subject to a minimum of 2.65% p/a).

13. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	**86,053**	*91,696*

Included within the above are amounts falling due as follows:

	2022	2021
	£	£
Between one and two years		
Bank loans	**5,762**	*5,544*
Between two and five years		
Bank loans	**20,203**	*13,023*
Over five years		
Bank loans	**60,088**	*73,129*

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022	2021
	£	£
Payable or repayable by instalments	**60,088**	*73,129*

The bank loan is repayable by installments over 15 years and is secured over the Charity's freehold property. Interest is charged at 3.8% p/a for 5 years, and subsequently at 2.65% plus base rate p/a (subject to a minimum of 2.65% p/a).

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds	**229,945**	**-**	**-**	**122,506**	**352,451**
General funds	**644,613**	**939,672**	**(830,712)**	**(126,656)**	**626,917**
	874,558	**939,672**	**(830,712)**	**(4,150)**	**979,368**
Restricted funds					
Cafe Assistant	**-**	**2,200**	**(9,670)**	**7,470**	**-**
Independence Support Scheme	**12,535**	**42,000**	**(41,113)**	**-**	**13,422**
General Current Funding Needs	**7,468**	**36,875**	**(2,548)**	**(11,587)**	**30,208**
Outdoor Games Sports Resources	**3,000**	**13,000**	**(1,542)**	**-**	**14,458**
Group Activities	**233**	**-**	**-**	**(233)**	**-**
Housing Officer	**14,565**	**-**	**(18,715)**	**4,150**	**-**
IT Equipment	**4,502**	**1,000**	**(1,271)**	**-**	**4,231**
Coronavirus	**29,785**	**5,188**	**(39,323)**	**4,350**	**-**
Furniture	**-**	**2,000**	**-**	**-**	**2,000**
	72,088	**102,263**	**(114,182)**	**4,150**	**64,319**
Total of funds	**946,646**	**1,041,935**	**(944,894)**	**-**	**1,043,687**

14. Statement of funds (continued)

Funds transfers

The Housing Officer funding came to an end during the period and consequently the fund was in deficit at 31 March 2022. The Trustees have agreed to fund this program from Designated Funds until future funding is secured, so an amount of £4,150 has been transferred out of designated funds to restricted funds.

The transfer out of the General Current Funding Needs restricted fund were to cover deficits on other restricted funds. Whilst this fund is restricted, the restriction is to more than one project. This transfer is therefore in line with the original funding agreements.

As part of current strategic development plans the trustees have agreed a transfer of £122,506 to designated funds. The trustees expect funds to be applied in the next 5 years.

Restricted funds

The Independence Support Scheme represents donations to help provide funding for the continued employment of the independent support worker who is responsible for working with the members to support them with independent living skills.

The General Current Funding Needs fund represents donations received covering more than one appeal.

The Outdoor Games Sports Resources represents donations to help fund outdoor sports resources for use by members.

The Housing Officer fund represents the wages and expenses of the housing officer, funded by donations.

Designated funds

This fund has been established to help secure future funding required for all improvements and developments at the Trust and for the housing and independent living project plans in particular.

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2021* £
Unrestricted funds					
Designated funds	*105,704*	*-*	*-*	*124,241*	*229,945*
General funds	*670,329*	*937,291*	*(838,766)*	*(124,241)*	*644,613*
	776,033	*937,291*	*(838,766)*	*-*	*874,558*
Restricted funds					
Cafe Assistant	*1,123*	*10,311*	*(11,434)*	*-*	*-*
Independence Support Scheme	*826*	*47,657*	*(35,948)*	*-*	*12,535*
General Current Funding Needs	*7,831*	*289*	*(652)*	*-*	*7,468*
Outdoor Games Sports Resources	*-*	*3,000*	*-*	*-*	*3,000*
Group Activities	*1,196*	*-*	*(963)*	*-*	*233*
Housing Officer	*10,980*	*24,945*	*(21,360)*	*-*	*14,565*
IT Equipment	*-*	*5,000*	*(498)*	*-*	*4,502*
Coronavirus	*-*	*67,903*	*(38,118)*	*-*	*29,785*
	21,956	*159,105*	*(108,973)*	*-*	*72,088*
Total of funds	*797,989*	*1,096,396*	*(947,739)*	*-*	*946,646*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,231	287,311	**291,542**
Current assets	60,088	808,812	**868,900**
Creditors due within one year	-	(30,702)	**(30,702)**
Creditors due in more than one year	-	(86,053)	**(86,053)**
Total	64,319	979,368	**1,043,687**

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	*4,502*	*305,007*	*309,509*
Current assets	*67,586*	*698,167*	*765,753*
Creditors due within one year	-	*(36,920)*	*(36,920)*
Creditors due in more than one year	-	*(91,696)*	*(91,696)*
Total	*72,088*	*874,558*	*946,646*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	*2021 £*
Net income for the year (as per Statement of Financial Activities)	**97,041**	*148,657*
Adjustments for:		
Depreciation charges	**31,890**	*33,217*
(Increase)/ Decrease in debtors	**67,427**	*(4,335)*
Increase/(Decrease) in creditors	**(6,428)**	*22,450*
Interest paid	**3,414**	*3,770*
Interest received	**(126)**	*(372)*
Net cash provided by operating activities	**193,218**	*203,387*

17. Analysis of cash and cash equivalents

	2022 £	*2021 £*
Cash in hand	**848,706**	*678,132*
Total cash and cash equivalents	**848,706**	*678,132*

18. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	**678,132**	**170,574**	**848,706**
Debt due within 1 year	**(5,338)**	**(210)**	**(5,548)**
Debt due after 1 year	**(91,696)**	**5,643**	**(86,053)**
	581,098	**176,007**	**757,105**

19. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £11,935 (2021- £14,274). There were amounts payable to the fund at the balance sheet date is £142 (2021- £12).

20. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	*2021*
	£	*£*
Not later than 1 year	**82,379**	*88,771*
Later than 1 year and not later than 5 years	**123,865**	*201,490*
	206,244	*290,261*

21. Related party transactions

During the year the Charity received rental income totalling £Nil (2021: £4,680) from one of the trustees. No amounts were due to or from the trustee as at 31 March 2022 (2021: £Nil). All transactions with related party's were entered into at an open market rate.

22. Post balance sheet events

Since the year end the charity has entered into arrangements to purchase a property at 11 Maurice Close for £360,0000. The property will be funded through a bank loan.

ASSIST TRUST

England & Wales - Charity number 1057772

Accounts

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

ASSIST TRUST
(A company limited by guarantee)

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ASSIST TRUST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	S Bradby (resigned 16 December 2020) K Genders (resigned 10 February 2021) S Gamble A Hewitt T Hughes L Cullum M Langley C Robson
Company registered number	03206320
Charity registered number	1057772
Registered office	20 Colegate Norfolk NR3 1BQ
Company secretary	Richard Ward
Chief executive officer	Richard Ward
Independent auditors	Larking Gowen LLP Chartered Accountants Statutory Auditors King Street House 15 Upper King Street Norwich NR3 1RB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

Coronavirus notes: In common with all providers of services in Norfolk, the activities of the Assist Trust were severely curtailed by the effects of the Covid 19 pandemic during the financial year of April 2020 to March 2021. Restrictions actually began from March 2020 and the effects of the pandemic remain significant even at the time of writing. Throughout much of this time, the charity has been forced to change and adapt its offer in order to support the individuals with learning disabilities that would normally attend building-based services.

When not in a period of complete national lockdown, Assist was able to host reduced numbers of individuals in carefully arranged, Covid secure settings. At other times, and on an ongoing basis for everyone having reduced face to face services, alternative provision was offered. This was often in the form of Zoom based group activities, activities and groups facilitated online, outreach for individuals in higher risk brackets and via activity packs delivered to people’s doors on a regular basis.

a. Policies and objectives

The Assist Trust vision statement reads as follows:

The Assist Trust is all about independence and is based on the belief that we are all equal citizens.

We develop the strengths of people with learning disabilities in Norfolk by providing personalised, outcome-focussed programmes.

We fulfil potential and promote a sense of purpose, well-being and integration into the community.

Despite the many challenges presented by the Coronavirus situation, Assist has remained faithful to this vision throughout the past year. Priorities and needs for individuals who normally attend (members of Assist) changed as the virus took hold and as services were forced to close for the first time in March 2020. While many plans and ambitions for gaining more independence were put on hold, more basic needs came to the fore, such as the simple desire to meet up with friends, or to have some form of structured activity once again.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(continued)

Some photos of Assist Trust Members taken during and after periods of national lockdown



Members receiving packs from Assist Trust,during lockdown

(continued)

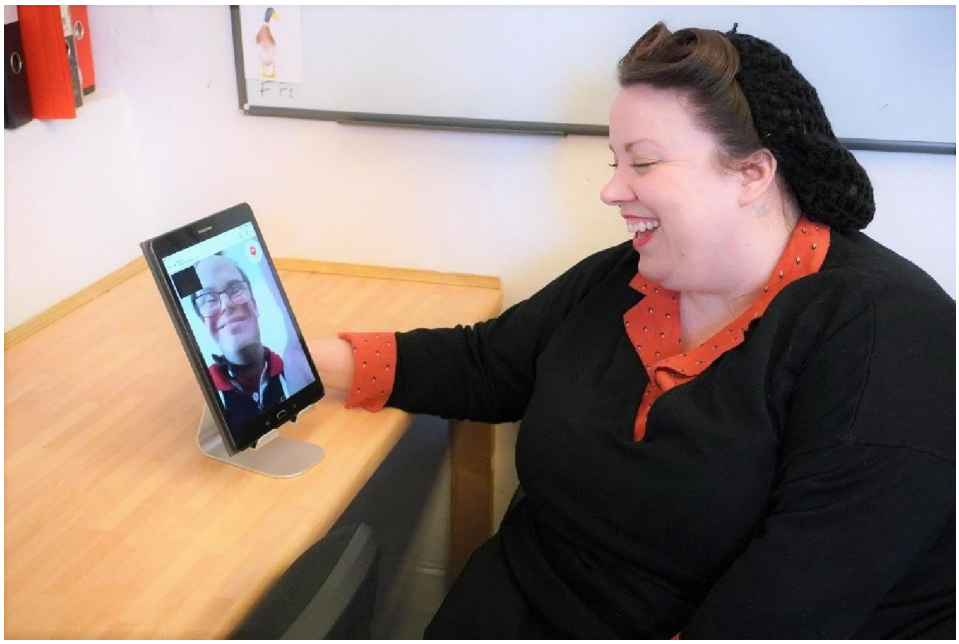


Covidsafe gardening group



Covid safe baking session at 22 Colegate

(continued)



Keeping in touch via the “Alcove” Carephone

Quotes from the Members

When the first lockdown lifted and many members were able to return to Covid safe services, they were asked what they liked most about returning:

“I like seeing all my friends” **Nicole**

“I come to Assist Tuesday, Thursday and Friday. I’ve enjoyed all the groups. Cake decorating, Boccia, exercising…” **Claire**

“I love coming back to Assist to see all my lovely friends and staff” **Nicola**

“I like being back, it’s boring at home – I like doing keep fit” **Lisa**

“It’s good doing all the groups again” **Tom**

Member’s Questionnaire results

During periods of lockdown, hearing the views of the members was more of a challenge than usual.

When members are attending Assist Trust normally, we have a number of ways of keeping track of their needs, wishes and ideas, with information gathered by individual staff members, via the keyworkers of individual members and via the Member’s Committee.

Even though we were able to carry on hosting the Member’s Committee via Zoom during lockdown, it really was no replacement for seeing people face to face and hearing about their issues and priorities first hand.

In order to get a better idea of issues that people were facing, keyworkers supported individuals and their families to go through a simple questionnaire. The results clearly showed the things that people were missing

(continued)

most of the time:

The following are results from the 114 individuals and families who responded - out of a total of 125 sent out:

Talking and meeting with friends - 106 people rated his as medium or high priority (93%)

Structured activities - 106 people rated the need to access structured activities as medium or high priority (93%)

Outdoor spaces - 104 people (92%) rated the need to access outdoor spaces as medium or high priority (perhaps not surprising after months of lockdown!)

Learning independence skills - 98 people (86%) rated the need to learn more about shopping, cooking, looking after money and other independence skills as medium or high priority

Exercise - 96 people rated the chance to get more exercise as medium or high priority (85%)

Life Skills - 94 people rated the importance of learning essential life skills as medium or high priority (83%)

Work Skills - 88 people rated learning how to access the world of work as medium or high priority (77%)

Travel Skills - 81 people with learning disabilities thought that learning how to travel around their community and using public transport safely was a medium or high priority (71%)

Living more independently - 52 individuals thought that getting the opportunity to move into a new home was a medium or high priority (46%)

Public Benefit

Despite the challenging circumstances caused by the Coronavirus pandemic, the Trustees confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the document ‘Charity Governance Code for larger charities’.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

Like all providers in the region, Assist was forced to close its doors during the first lockdown from March 2020. The charity was able to welcome back small numbers of members from July 2020 for a time and this pattern was repeated following subsequent lockdowns – with all risks managed and with all Covid secure work practices in place.

For all individuals who were unable to attend during any of those times, Assist maintained regular contact and has provided a number of remote and outreach services:

(continued)

- Staff have been facilitating ZOOM groups and activities to enable its members to join in at home, groups included: social skills, drama, quizzes, drumming workshops, chair yoga, exercise and employment skills sessions.
- Keyworkers have been contacting members and their families each week to offer support and to keep a vital point of contact - linking up with Norfolk County Council Social Services where needed.
- The “Alcove Carephone” system has been employed to allow members to communicate with others more easily, with some shared activity sessions taking place on screen.
- Resources and links have been put on the Assist website to signpost parents and families to activities and additional areas of support.
- Outreach support has been provided to help isolated individuals in the local community.
- Staff teams have produced hundreds of hugely popular videos for members to access on Facebook and YouTube, based on groups that would normally be running at Assist – Cooking, Daily Living Skills, Craft, Self-Image, Exercise, Yoga etc. - with additional content such as quizzes and photo competitions giving members an opportunity to join in at home.
  Activity and resource packs have been delivered to members by Assist staff- packs have included craft activities and ingredients to make shortbread while following our videos on FaceBook/YouTube – over 800 packs have been sent out so far.
- Careful planning has facilitated meeting members on a 1:1 basis once rules permitted to go on socially distancing walks, to help in some cases of low mood and isolation.
- Employment and benefit support has been offered to members and families while their paid employment positions have been furloughed.
- Some members who were isolated and struggling with their wellbeing were enabled to attend the Assist Trust gardens site and do some work while socially distancing from staff.

In these ways, Assist has successfully supported all of its members during difficult times, responding effectively when higher risks were identified in areas such as social isolation, mental health deterioration or family crisis. At the same time, every effort has been made to maintain the progress of all members in terms of developing confidence levels and learning skills to support further independence in the future – even if those plans were having to be postponed for a short while.

As restrictions eased, more individuals were able to return to buildings-based services for some of their normal time at least and face to face activities were able to recommence. Assist Trust Covid 19 Risk Assessments were carefully developed in order to allow this return to buildings-based services at the time, with detailed descriptions of procedures that minimised the risk of catching or spreading the virus. While the intention of all such groups and activities at Assist remains to support individuals towards greater independence, many focussed simply on giving people the time and space to see their friends and to gradually restore confidence levels once again.

Referral process and support offered at Assist

The Assist Trust generally receives referrals for individuals wishing to make use of its services from Social Workers or other care professionals, following a care review or assessment. If the individual has unmet needs in areas that Assist can help with, they are invited to consider the Trust and to enquire about placement availability. Areas of support can include confidence building, making friends and managing relationships, managing money, accessing the community, travel training, getting a job, becoming more independent and maintaining a home.

At present, Assist supports 125 adults with learning disabilities and autism from around the County of Norfolk, with most people living within a 10 mile radius of the City. Needs range from mild, to moderate and more severe, with individuals usually being based at either of the organisation’s two main sites, depending on which

(continued)

location suits their needs best.

Facilities

The 3 main Assist Trust sites are as follows:

- 20-24 Colegate, Norwich, NR3 1BQ
- Lazar House, 219, Sprowston Road, Norwich, NR3 4HX (which is very close to the outdoor project known as Heath Gardens)



Woodwork group arranged safely outside Lazar House.

The Assist Trust “Heath Gardens” project is a 2.5 acre site of land previously used as allotments. This area has been carefully managed and developed by the members and staff of Assist over many years and is now a beautiful and tranquil setting for groups of all kinds. As well as a recently installed, fully accessible kitchen, the site benefits from various well-equipped facilities including workshops, polytunnels and the group space building known as the field centre.

(continued)



Enjoying being back at the Gardens and getting some fresh air!

All of these sites are situated close to bus lines, meaning that community facilities can easily be accessed from all sites.

In 2015, Assist also took on the management and running of the “Meeting Place” café, which is based in the Norman Centre, a community centre in the Mile Cross area of Norwich. This café provides vital employment training opportunities for members wishing to enter the workplace.

Groups and Activities

All groups aim to build confidence, help individuals cope with manageable levels of responsibility and help develop particular skills for the future. Everything at Assist aims to give people the best possible chance of success in the real world.

Before the changes forced by the current Coronavirus outbreak took effect, Assist would use all the information gathered from the outcome plans of each individual - along with ideas raised from the Member’s Committee and all other input gathered from the members both formally and informally - to help design new timetables of groups and activities at the Trust.

Individuals would then be consulted on all aspects of their own planned timetable, to check that they are keen on the groups involved and are happy to take on the challenges involved.

Even though such planning processes have been disrupted for the time being, keyworkers have been busy compiling “Interim Outcome Plans” in consultation with each member, in order to ensure that all immediate needs are being met, while longer term ambitions are not forgotten.

Increasing Confidence Levels and Building on Strengths

Nobody can achieve their ambitions in life without a good level of confidence. Recent events have taken their toll on Assist Trust members as much as they have with all members of society and it will take some time to

(continued)

help people restore good levels of confidence again. Assist has always seen this area of development as key for people with learning disabilities who wish to make progress in their lives, and that is as true now as it has ever been. All groups will therefore continue to help people manage appropriate amounts of responsibility and ownership and will build on the strengths of each individual accordingly.

Travel Training and Employment

All community based placements and travel training programmes co-ordinated by Assist were suspended when the first national lockdown was announced and it will take some time to re-establish these activities. However, we are hopeful that schemes and plans can be reinstated without too much delay once community access is less restricted and once employers feel comfortable to accommodate individuals once again.

The Employment and Travel Training team have been very busy behind the scenes during periods of lockdown, reviewing all associated paperwork and maintaining positive links with employers in Norwich and across the region. Assist plans to continue encouraging discussions with employers and with Norfolk County Council in the future, to enable many more people to undertake and manage community based placements in the future.

The significant progress achieved through Assist Trust employment and travel training schemes has only been made possible by the continuing generosity of many grant making trusts in the region. The support they have given the Assist “Independence Support Scheme” has allowed this pioneering work to take place and innovations at Assist have subsequently been recognised by the local authority as a successful and sustainable model of work to take forward.

Despite the frustrations caused by current circumstances, Assist remains convinced that this scheme will provide the key to independence for many existing members of the Trust and for many more individuals in the future.

Norman Centre Cafe

The Independence Support Scheme at Assist is based on a model of work that supports individuals in a very gradual way, through internal work placements initially and on to external and community based settings as confidence levels and work skills increase.

The “Meeting Place” café at the Norman Centre has been providing an essential link in that chain for over 5 years, until recent interruptions, and we hope to start up services there as soon as we can.

Until it was forced to close early in 2020, the café was providing excellent real life work experience for members of Assist Trust, who were timetabled to work there on a rotational basis. Again, as soon as circumstances allow, we will be reinstating services and supporting individuals to gain work experience in a café setting once again.

Housing

As with all other promising areas of development, the many plans that Assist has developed in order to support members into more independent living situations in the future have all been put on hold recently. With the help and support of Owen de Lacey, our Housing Officer, Assist has managed to maintain momentum with plans to help members take occupancy of the property purchased by the Trust in late 2019.

At the same time, housing questionnaires were sent out to all members and their families and carers, in order to establish the level of need in areas of independent living. The results of these showed that this was a subject on many people’s minds and indeed one that had been brought into sharper focus during the many months of

(continued)

enforced isolation in periods of lockdown.

Norfolk County Council have also expressed an interest in working more closely with providers like Assist, in order to provide suitable opportunities for adults with learning disabilities in the region. It is their stated ambition to enable individuals to find good quality homes that suit their needs and that support growing levels of independence. This ethos is absolutely in line with the principles of work applied at Assist.

Achievements and performance

a. Key performance indicators

Increased numbers of individuals being referred to Assist Trust

While services at Assist were disrupted by the effects of the pandemic, future plans for many of the members were put on hold and, in some cases, questions arose regarding their usual days of attending at the Trust. Although a reduced service was made available for most people, when circumstances allowed, a few people were still unable to attend and some of those were forced to make other arrangements.

However, as restrictions gradually lifted, it became very clear that almost everyone that had been receiving services from Assist beforehand were keen to resume their usual days. At the same time, an unprecedented number of people were getting in touch to enquire on the behalf of individuals wishing to join Assist and to make use of its services in the future. As a result, most spaces available for possible new attendees were filled even before full services could resume properly.

Despite the many challenges presented while restrictions were in place and as they began to lift – the numbers of those attending Assist remained close to capacity and the charity has once again had to operate a waiting list system for those who couldn't be accommodated straight away.

Ongoing positive support from Norfolk County Council

Throughout the time of the pandemic, communications between NCC and all providers in the region became more regular and more detailed than ever before. These interactions were born of necessity as detailed information needed to be disseminated and retrieved regularly - and often at short notice. While placing some extra pressure on managers at these times, the overall increase in communication and transparency led to greater understanding between all parties and levels of trust increased as a consequence. Everybody was forced to work more closely together, for the good of the individuals and families that needed support.

The flexible and innovative response of providers in the region was recognised and openly acknowledged by NCC officers and managers and a spirit of partnership grew steadily as the pandemic continued. By maintaining core funding to all active and effective providers in the region, the local authority endorsed their commitment to sustain good organisations operating in the sector throughout and beyond periods of emergency.

The repeated assertion was made that Norfolk County Council was recognising the good work of charities like Assist Trust and would continue to try to help such providers sustain their operations into the future.

Achievements and performance (continued)

b. Review of activities

Outcomes and Member's Achievements

In the year leading up to the Coronavirus outbreak of early 2020, the outcomes being achieved by the members at Assist were consistently exceeding expectations. Confidence levels amongst the whole group were at an all-time high and individuals were making significant progress in areas of employment, travel training and independent living in particular

While many of the more ambitious targets in the lives of Assist Trust members have had to be postponed since, staff at Assist have been struck by the remarkable levels of resilience evident amongst the whole group during this very difficult period.

Nominations from members of staff at Assist for the Member's Achievements page on the website:

"Josh for being positive and supportive in his bubble"

"*The seasonal craft group for having a positive attitude and working hard together"*

"Claire for showing confidence and helping others in a Zoom"

"The Blue Bubble for great sportsmanship and being supportive of each other"

"Andrew for his confidence in an alcove interview" (referring to the use of an "Alcove Care phone" device)

Fundraising Report

The Assist Trust raises funds every year in order to improve and develop existing facilities and to enhance services provided – particularly in areas of travel training, accessing the community, work experience and supported employment. This income is generally restricted for specific purposes and is treated as supplementary to core budgets.

While the past year has represented a time of real struggle and hardship for many members and their families, the period should also be remembered for the extraordinary generosity it inspired in those willing to support charities like Assist. As well as the ongoing schemes and projects that the charity needed to sustain throughout this difficult time, a number of new initiatives were launched specifically in response to the effects of the pandemic. As a result of this, Assist received over £100,000 of funds in total throughout the year, enabling the Trust to support all of its members throughout in a number of innovative ways.

Covid related funds were used immediately and directly in a number of ways:

- To purchase essential PPE in order to run limited groups and activities safely.
- To purchase Covid related cleaning materials and equipment, such as new fogging machines, that could efficiently spray anti-viral liquid at the end of each working day.
- To build and equip a new working space at the Gardens, in order to accommodate another bubble group.
- To enable the Trust to employ Hygiene Attendants that supported members to and from toilet facilities at each building and site, maintaining very high levels of hygiene and cleanliness at all times.
- To lease a number of new vehicles so that Assist staff could help transport individuals who live in hard-to-reach areas of the County. This particular scheme was vital in helping those individuals and their families feel less isolated and alone during such a challenging time.

Achievements and performance (continued)

At the same time, the Trust received steady and ongoing support for existing schemes and programmes, even while many of the main activities involved had to be postponed. Assist remains hugely thankful for the large number of Trusts and Foundations that have helped to sustain vital schemes and projects throughout this challenging time:

- The Independence Support Scheme – that supports the work undertaken by the Employment and Travel Training team at Assist, helping people to access their communities and find job opportunities to be proud of.
- The Assist Café at the Norman Centre – that offers crucial work experience opportunities for the many members that are building their skills gradually.
- Group Activity funding – to provide resources and equipment needed to provide high quality activities at Assist, all aimed at helping people build confidence and learn work and life skills

Financial review

a. Going concern

By providing innovative and creative ways to support and engage with the members of Assist who would normally attend building-based services, Assist showed that it could adapt to the challenges posed by the spread of Covid 19. Throughout 2020 and into 2021, the charity responded effectively to the needs of the members and their families in all the various ways described and when times of crisis occurred, measures were taken to alleviate pressures to prevent problems escalating.

These responses and interventions were recognised and acknowledged by the local authority, who maintained basic funding throughout the whole period. There were times when providers were having to wait for cabinet decisions in relation to these emergency funding arrangements, but support was forthcoming on each occasion and organisations like Assist have been able to sustain all functions as a result. Core funding was therefore maintained throughout and additional fundraising efforts were conducted in order to ensure the charity could respond to new challenges while maintaining essential services at the same time.

At the time of writing, restrictions in the UK are gradually being lifted, even as the number of cases remains high. As close to normal services are planned across the region, Norfolk County Council are having to revise plans to support providers out of the crisis phase. Their plan was to revert back to paying for actual services provided once more, ending the averaged monthly payments that had helped sustain organisations for the previous 18 months. However, with some restrictions still affecting the numbers of people able to attend services, uncertainty remains in regards to the potential shortfall in income that this would represent. A proposed 80% safety net was initially suggested, meaning that the local authority would make up the difference if the income a provider received fell below that level. This arrangement is currently being reviewed in recognition that reduced attendance to services may now be caused by factors outsider the providers control – with restrictions continuing in County Council provided transport for example – and in the knowledge that organisations might struggle if the situation became prolonged.

Despite the continuing uncertainties in such areas, the Assist Trust remains in a stable and strong financial position. Many years of prudent and careful financial management has meant that reserves are strong, while ongoing budgets remain manageable and flexible enough to respond to short and medium-term challenges.

In the longer term, the charity will benefit from a strengthened and more positive relationship with the local authority. Communication between all parties has become more open, more trusting and more productive in recent months, as Assist and other good providers in the region have proved their worth during a challenging period. The reputation of Assist as a progressive and responsive provider had been growing in recent years and the experience of the past year has demonstrated the value of such organisations more publicly than ever.

For these reasons, the Trustees at Assist believe that Norfolk County Council will continue to support the charity through the challenges still to come and will stand by the organisation as it resumes full operations in the months ahead. The Assist Trust is regarded as an exemplar in the region in terms of innovative, progressive and affordable services for adults with learning disabilities and that reputation has only been enhanced over this period. The Trustees are confident that Assist can be considered as a going concern for all the reasons detailed above.

b. Reserves policy

The Trustees are conscious of the need to maintain unrestricted reserves sufficient to meet planned and unforeseen fluctuations in income and expenditure for the foreseeable future. Current uncertainties in funding and future plans for services in the region mean that the Trustees intend to maintain a policy whereby the free reserves held by the charity should be between 3 and 6 months' worth of the resources expended. At present the free reserves, which are those unrestricted funds not invested in fixed assets and excluding designated funds, amount to £339,606 (2020: £343,721) which approximates to the equivalent of 4.3 (2020: 4.3) months' operating expenditure.

c. Principal risks and uncertainties

The main risk posed to the effective running of the Assist Trust remains the effects caused by the Coronavirus pandemic. Uncertainty continues in regards to the ways that providers like Assist can function safely in the months ahead and it may be that organisations across the country will have to continue adapting accordingly long into the future.

Despite the uncertainties that remain, the Trustees are confident that Assist has demonstrated its value over this period and that this has been acknowledged clearly at County level. While new challenges will undoubtedly continue to emerge, the charity has shown it can be flexible and can adapt effectively, meaning that financial risks can be mitigated at each stage.

The Trustees at Assist will continue to monitor all factors involved in establishing full, safe services for the members attending and will review all strategic ambitions on a very regular basis in relation to these shifting plans and arrangements.

The board have now established a new meeting pattern to help keep up to date with a rapidly changing environment, alternating operational and strategic meetings through 10 months of the calendar year. On top of this, the Risk Management and Safeguarding sub-Committee meets every 6 months and reports to the board on all related matters, with an ongoing review of the "Risk Register". This document maintains a constant analysis of all financial, operational, governance, environmental and compliance risks that might affect the charity, while managing all systems and structures designed to mitigate concerns in any of these areas.

d. Financial risk management objectives and policies

The Trustees are confident that the combination of careful management, effective systems and continued development and innovation for the sake of the members, will help secure Assist's future as a pioneering provider of services for people with learning disabilities in the Norwich and Norfolk area.

The statement of financial activities show an increase in funds of £148,657 (2020: £59,872) with total incoming resources amounting to £1,096,396 (2020: £1,015,915) and total resources expended totalling £947,739 (2020: £956,043).

The charities balance sheet shows total funds of £946,646 (2020: £797,989) of which £72,088 were restricted at 31st March 2021 (2020: £21,956).

e. Principal funding

Core funding for all operations at the Assist Trust has always been provided via Norfolk County Council Social Services, usually in the form of individual contracts held for each individual member attending.

Over the period of the Coronavirus pandemic, this arrangement changed to single monthly payments, based on an average figure across the previous 3 funding periods. This equated to a slightly lower than budgeted income figure, but was adequate to cover all essential functions and successfully sustain the charity through the whole period.

As explained, this arrangement is currently under review and it is likely that another interim measure will be put in place in order to support services through the next stage towards full service delivery.

Further service delivery discussions will resume at some point, but the long awaited new "pathway" framework is likely to be delayed until late in 2021. This is a development that has been eagerly anticipated by Assist as it represents a very clear alignment to the principles that the charity stands for. Much of the good practice developed at Assist over recent years is reflected in the proposed service agreements of this framework and the charity will be able to continue its pioneering work with renewed confidence as and when these new structures are adopted.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Charity Commission Scheme, charity number 1057772. Assist Trust was incorporated on 31st May 1996 (amended 14th February 2000) and registered as a charity on 27th August 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co opted under the terms of the Trust deed.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a maximum of six years.

The Board of Trustees has sought to ensure that the trustee body offers a diverse mix of experience and skills in order that the client group (adults with learning disabilities) is appropriately represented. The board currently advertises for new trustees in house. Areas of expertise represented on the board include social work, housing, finance, health, education, HR, business, fundraising, management and law. Details of abilities and experience are kept by Assist and action is taken to fill any perceived gaps in committee skills as vacancies arise.

c. Policies adopted for the induction and training of Trustees

All trustees are familiar with the work of Assist and they are able to visit all venues to see for themselves the services which they govern. Additionally, all trustees are given copies of the Association's Memorandum and Articles of Association and the latest Annual Report. The Chairperson is kept informed of any trustee training offered by local organisations which may be of interest to committee members and relevant to all trustees, and they are offered the Charity Commission's "The Essential Trustee" for reference.

d. Pay policy for key management personnel

The Trustees will continue to ensure that staff remuneration at Assist is carefully and appropriately assessed every 12 months, in the lead up to each new financial year. Members of the board will compare Assist rates with other suitable organisations in the sector and in the region in order to ascertain appropriate benchmarks. With that information and with reference to other financial considerations, such as pension obligations and negotiations with Norfolk County Council, the Trustees will make decisions that aim to maintain good levels of pay and working conditions for all workers at the Trust, balanced with the financial realities of the time. Particular consideration will be given to appropriate remuneration for the CEO and other members of senior management, in order to maintain levels of reward that fairly reflect the responsibilities involved, but that do not exceed reasonable limits. In these ways, the Trustees will aim to continue rewarding the workers of the Trust for their hard work and commitment, at levels that promote further motivation and long term investment and with a view that ensures the financial stability of the Trust going forward.

e. Organisational structure and decision making

Assist Trust has a Board of Trustees of 6 (2020: 8). The board meet monthly and they are responsible for the strategic direction and policy of the charity. Financial services are outsourced to Aston Shaw, Chartered Accountants, who record details of all income and expenditure and provide trustees with monthly management accounts. Day to day responsibility for the provision of services rests with the Chief Executive Officer, the Head of Services, the Office Manager and the Operations Managers.

Structure, governance and management (continued)

f. Risk management

In light of current uncertainties caused by the Coronavirus pandemic, all relevant risk assessments and risk register components are reviewed on a monthly basis, with additional measures brought in whenever necessary with the aim of maintaining business continuity and providing effective support for the members as much as possible.

By responding flexibly and effectively to all the challenges that current restrictions place upon the running of the charity, the Trustees are satisfied that systems and procedures are in place to mitigate exposure to major risks.

Plans for future periods

Strategic planning sessions at Assist have developed ambitious plans for all those attending the service, upholding the following key strategic aims:

1. To continuously improve services to members currently attending the service.

2. To develop services that respond to the needs expressed by the members attending Assist.

3. To help those who could manage with less formal support to move through the organisation and into a more independent life.

4. To raise the profile of Assist generally and increase awareness amongst those who might benefit from its services, ensuring a consistent level of interest from potential new referrals

5. To retain a competitive edge.

While every element of the service has been affected by current uncertainties, Assist has remained committed to these principles and has adapted creatively to the challenges of the situation. Even while lockdown measures were at their most restrictive, Assist was able to consult with all the members and their families, in order to review the service priorities amongst the group.

Immediate priorities are therefore to re-establish all normal services as swiftly as possible and to help the members regain good levels of confidence once again. By gradually re-engaging with community based activities and by refreshing ambitions in all key areas, Assist can then confidently push ahead with plans in all the following areas:

- Supported employment opportunities for all Assist members at a level that suits each individual.
- Travel training for those who are keen to access their own communities once again.
- Housing and independent living opportunities for those keen to move on

Fundraising to develop and improve services

Independence Support Scheme and the Assist Trust Cafe

Much of the innovative and pioneering work undertaken at Assist in areas of employment and travel training has only been made possible by the generosity of Trusts and Foundations who have recognised the importance of this scheme.

With their help and over the course of a number of years, a model of gradual and manageable steps into

Plans for future periods (continued)

employment has been developed at Assist. It is only with these funds that it has been possible to establish a resident team who can dedicate time to these objectives. This team have been honing the scheme over all this time and have come up with innovative and flexible arrangements that can be applied to individuals with a whole range of skills and abilities.

We are determined to continue with this vital work and enable many more individuals to access their communities and, where appropriate, secure placements that suit them and that they can manage.

Housing and Independent Living

Throughout the whole period of the pandemic, Assist was busy establishing a new housing scheme to enable members to live more independently in the future. This new venture will complement the housing provision already available through Assist, which consists of 4 self-contained flats and 2 other shared houses at this time. While the new scheme will only accommodate a small number of people keen to move into more independent circumstances, it is hoped that the success of this arrangement will spark a new era of housing initiatives and opportunities for Assist Trust members.

The progressive and enabling nature of all Assist Trust support closely aligns with Norfolk County Council ambitions in all areas of supported living, so hopes are high that we can continue to work together with these common aims.

Improving all Assist Trust services

While sustainable plans are being negotiated with the local authority, Assist will continue to raise funds to develop and improve existing services. These extra funds have proved vital in recent months in particular and will continue to be crucial when updating IT equipment, purchasing new resources for sports, cooking and gardening groups in particular and when developing new ideas that the members are keen to access.

Corporate Members' liability

The Corporate Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....

S Gamble
(Trustee)

Date: 22 September 2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST

Opinion

We have audited the financial statements of Assist Trust (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company'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 Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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:

Due to the field in which the Charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: healthy and safety; employment laws; GDPR, safeguarding, serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
Challenging assumptions and judgements made by management in their significant accounting estimates; and
Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



J Grimmer FCA DChA (Senior statutory auditor)
for and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
King Street House

15 Upper King Street
Norwich
NR3 1RB

Date: 8 November 2021

ASSIST TRUST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	**159,105**	**14,329**	**173,434**	*87,093*
Charitable activities	4	**-**	**922,590**	**922,590**	*927,229*
Investments	5	**-**	**372**	**372**	*1,593*
Total income		**159,105**	**937,291**	**1,096,396**	*1,015,915*
Expenditure on:					
Charitable activities		**108,973**	**838,766**	**947,739**	*956,043*
Total expenditure		**108,973**	**838,766**	**947,739**	*956,043*
Net movement in funds		**50,132**	**98,525**	**148,657**	*59,872*
Reconciliation of funds:					
Total funds brought forward		**21,956**	**776,033**	**797,989**	*738,117*
Net movement in funds		**50,132**	**98,525**	**148,657**	*59,872*
Total funds carried forward		**72,088**	**874,558**	**946,646**	*797,989*

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

The notes on pages 27 to 44 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 03206320

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020 £*
Fixed assets					
Tangible assets	10		**309,509**		*326,608*
			309,509		*326,608*
Current assets					
Debtors	11	**87,621**		*83,286*	
Cash at bank and in hand		**678,132**		*496,918*	
		765,753		*580,204*	
Creditors: amounts falling due within one year	12	**(36,920)**		*(11,291)*	
Net current assets			**728,833**		*568,913*
Total assets less current liabilities			**1,038,342**		*895,521*
Creditors: amounts falling due after more than one year	13		**(91,696)**		*(97,532)*
Net assets excluding pension asset			**946,646**		*797,989*
Total net assets			**946,646**		*797,989*
Charity funds					
Restricted funds	14		**72,088**		*21,956*
Unrestricted funds	14		**874,558**		*776,033*
Total funds			**946,646**		*797,989*

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....

S Gamble
(Trustee)
Date: 22 September 2021

The notes on pages 27 to 44 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	*2020* *£*
Cash flows from operating activities		
Net cash used in operating activities	**203,387**	*53,395*
Cash flows from investing activities		
Dividends, interests and rents from investments	**372**	*1,593*
Purchase of tangible fixed assets	**(16,118)**	*(286,268)*
Net cash used in investing activities	**(15,746)**	**(284,675)**
Cash flows from financing activities		
Cash inflows from new borrowing	**-**	*100,000*
Repayments of borrowing	**(2,657)**	*(309)*
Interest paid	**(3,770)**	*(416)*
Net cash (used in)/provided by financing activities	**(6,427)**	**99,275**
Change in cash and cash equivalents in the year	**181,214**	**(132,005)**
Cash and cash equivalents at the beginning of the year	**496,918**	*628,923*
Cash and cash equivalents at the end of the year	**678,132**	*496,918*

The notes on pages 27 to 44 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Assist Trust is a company limited by guarantee, registered office 20 Colegate, Norfolk, NR3 1BQ.

The financial statements are presented in Sterling and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assist Trust 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.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2.3 Going concern

While the Covid-19 pandemic continues to affect the running of the charity, funding has stabalised as the numbers of individuals attending gradually returns to previous levels. At the same time, support from the loal authority remains strong and consistent. Discussions have continued regarding helping more individuals become more independent in their lives and managers at Norfolk County Council have made a clear commitment to the work of the charity, with these aims in mind.

The Trustees have considered a period of 12 months from the date of approval of these financial statements and, based on the level of funds witin the charity, the ongoing positive discussions with local authorities and the fact that services are now being provided at close to capacity levels once again, the Trustees deem it appropriate to prepare the accounts on an ongoing basis.

Further details can be found in the Trustee's report contained within these accounts, notably within the going concern, principal risks and uncertainties and principal funding sections.

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.5 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- over 50 years
Leasehold property	- over the lease term
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

2.8 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and bank balances with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Accounting policies (continued)

2.15 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilization and the physical condition of the assets. See note 10 for the carrying amount of property, plant and equipment and note 2.6 for the useful economic lives for each class of assets.

Impairment of debtors

The company makes an estimate of the recoverable value of trade debtors and other debtors. When assessing impairment of trade and other debtors, management considers factors including the ageing profile of the debtors and historical experience. See note 11 for the net carrying amount of the debtors.

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	3,329	**3,329**
Grants	159,105	11,000	**170,105**
	159,105	14,329	**173,434**

	Restricted funds 2020 £	*Unrestricted funds 2020 £*	*Total funds 2020 £*
Donations	*-*	*2,478*	*2,478*
Grants	*84,615*	*-*	*84,615*
	84,615	*2,478*	*87,093*

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Activities in furtherance of the charity's objects	922,590	**922,590**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Activities in furtherance of the charity's objects	*927,229*	*927,229*

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income	372	**372**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Investment income	*1,593*	*1,593*

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Activities in furtherance of the charity's objects	794,901	152,838	**947,739**

	Activities undertaken directly 2020 £	*Support costs 2020 £*	*Total funds 2020 £*
Activities in furtherance of the charity's objects	*803,680*	*152,363*	*956,043*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	*Total funds 2020 £*
Staff costs	**574,081**	*594,438*
Depreciation	**33,217**	*19,219*
Establishment	**187,603**	*190,023*
	794,901	*803,680*

Analysis of support costs

	Total funds 2021 £	*Total funds 2020 £*
Staff costs	**69,375**	*70,527*
Establishment	**83,463**	*81,836*
	152,838	*152,363*

7. Auditors' remuneration

	2021 £	*2020 £*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**5,450**	*5,300*

8. Staff costs

	2021 £	2020 £
Wages and salaries	**584,295**	*604,983*
Social security costs	**44,887**	*43,723*
Contribution to defined contribution pension schemes	**14,274**	*16,259*
	643,456	*664,965*

During the year redundancy and non-contractual severence payments of £12,270 were made to 2 employees. These are recognised on the basis set out in accounting policy 2.5 and are included within the figures above.

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Direct charitable	**27**	*29*
Administrative	**3**	*3*
	30	*32*

No employee received remuneration amounting to more than £60,000 in either year.

In 2021 5 (2020: 5) members of key management personnel received £189,286 for the year ended 31 March 2021 (2020: £189,337), including employers national insurance contributions.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, no Trustee expenses have been incurred *(2020 - £NIL)*.

10. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2020	**246,987**	**194,835**	**-**	**45,041**	**486,863**
Additions	**-**	**-**	**6,800**	**9,318**	**16,118**
At 31 March 2021	**246,987**	**194,835**	**6,800**	**54,359**	**502,981**
Depreciation					
At 1 April 2020	**-**	**139,070**	**-**	**21,185**	**160,255**
Charge for the year	**4,940**	**14,989**	**1,360**	**11,928**	**33,217**
At 31 March 2021	**4,940**	**154,059**	**1,360**	**33,113**	**193,472**
Net book value					
At 31 March 2021	**242,047**	**40,776**	**5,440**	**21,246**	**309,509**
At 31 March 2020	*246,987*	*55,765*	*-*	*23,856*	*326,608*

Freehold property with a net book value of £242,047 is pledged as security for bank loans as further detailed in notes 12 and 13.

11. Debtors

	2021 £	*2020 £*
Due within one year		
Trade debtors	**77,005**	*5,359*
Prepayments and accrued income	**10,616**	*77,927*
	87,621	*83,286*

12. Creditors: Amounts falling due within one year

	2021 £	*2020 £*
Bank loans	**5,338**	*2,159*
Trade creditors	**10,110**	*3,200*
Other creditors	**677**	*322*
Accruals and deferred income	**20,795**	*5,610*
	36,920	*11,291*

The bank loan is repayable by instalments over 15 years and is secured over the Charity's freehold property. Interest is charged at 3.8% p/a for 5 years, and subsequently at 2.65% plus base rate p/a (subject to a minimum of 2.65% p/a).

13. Creditors: Amounts falling due after more than one year

	2021 £	*2020 £*
Bank loans	**91,696**	*97,532*

Included within the above are amounts falling due as follows:

	2021 £	*2020 £*
Between one and two years		
Bank loans	**5,544**	*5,079*
Between two and five years		
Bank loans	**13,023**	*16,511*
Over five years		
Bank loans	**73,129**	*75,942*

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2021 £	*2020 £*
Payable or repayable by instalments	**73,129**	*75,942*
	73,129	*75,942*

The bank loan is repayable by instalments over 15 years and is secured over the Charity's freehold property. Interest is charged at 3.8% p/a for 5 years, and subsequently at 2.65% plus base rate p/a (subject to a minimum of 2.65% p/a).

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds	**105,704**	**-**	**-**	**124,241**	**229,945**
General funds	**670,329**	**937,291**	**(838,766)**	**(124,241)**	**644,613**
	776,033	**937,291**	**(838,766)**	**-**	**874,558**
Restricted funds					
Cafe Assistant	**1,123**	**10,311**	**(11,434)**	**-**	**-**
Independence Support Scheme	**826**	**47,657**	**(35,948)**	**-**	**12,535**
General Current Funding Needs	**7,831**	**289**	**(652)**	**-**	**7,468**
Outdoor Games Sports Resources	**-**	**3,000**	**-**	**-**	**3,000**
Group Activities	**1,196**	**-**	**(963)**	**-**	**233**
Housing Officer	**10,980**	**24,945**	**(21,360)**	**-**	**14,565**
IT Equipment	**-**	**5,000**	**(498)**	**-**	**4,502**
Covid Coronavirus	**-**	**67,903**	**(38,118)**	**-**	**29,785**
	21,956	**159,105**	**(108,973)**	**-**	**72,088**
Total of funds	**797,989**	**1,096,396**	**(947,739)**	**-**	**946,646**

14. Statement of funds (continued)

Funds transfers

The transfer from general to designated funds in the year is in line with the main aims of the designation as outlined below.

Restricted funds

The Independence Support Scheme represents donations to help provide funding for the continued employment of the independent support worker who is responsible for working with the members to support them with independent living skills.

The General Current Funding Needs fund represents donations received covering more than one appeal.

The Housing Officer fund represents the wages and expenses of the housing officer, funded by donations.

The Covid coronavirus fund represents donations to help the Charity during the coronavirus pandemic.

Designated funds

This fund has been established to help secure future funding required for all improvements and developments at the Trust and for the housing and independent living project plans in particular.

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2020* £
Unrestricted funds					
Designated funds	*253,000*	*-*	*-*	*(147,296)*	*105,704*
General funds	*407,301*	*931,300*	*(868,172)*	*199,900*	*670,329*
	660,301	*931,300*	*(868,172)*	*52,604*	*776,033*
Restricted funds					
Allotment and Other Outdoor Equipment	*639*	*-*	*-*	*(639)*	*-*
Cafe Assistant	*5,776*	*6,000*	*(10,653)*	*-*	*1,123*
Independence Support Scheme	*11,780*	*41,300*	*(44,423)*	*-*	*8,657*
Heath Gardens	*36,384*	*-*	*-*	*(36,384)*	*-*
Marquee & PA Equipment	*1,136*	*-*	*-*	*(1,136)*	*-*
Group Activities	*8,597*	*2,870*	*(10,271)*	*-*	*1,196*
Housing Officer	*8,559*	*24,945*	*(22,524)*	*-*	*10,980*
Colegate Kitchen Renovation	*4,945*	*9,500*	*-*	*(14,445)*	*-*
	77,816	*84,615*	*(87,871)*	*(52,604)*	*21,956*
Total of funds	*738,117*	*84,615*	*(956,043)*	*-*	*797,989*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	4,502	305,007	**309,509**
Current assets	67,586	698,167	**765,753**
Creditors due within one year	-	(36,920)	**(36,920)**
Creditors due in more than one year	-	(91,696)	**(91,696)**
Total	72,088	874,558	**946,646**

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	*Unrestricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	*-*	*326,608*	*326,608*
Current assets	*21,956*	*558,248*	*580,204*
Creditors due within one year	*-*	*(11,291)*	*(11,291)*
Creditors due in more than one year	*-*	*(97,532)*	*(97,532)*
Total	*21,956*	*776,033*	*797,989*

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	*2020 £*
Net income for the year (as per Statement of Financial Activities)	**148,657**	*59,872*
Adjustments for:		
Depreciation charges	**33,217**	*19,219*
Increase in debtors	**(4,335)**	*(4,491)*
(Decrease)/increase in creditors	**22,450**	*(20,028)*
Interest paid	**3,770**	*416*
Interest received	**(372)**	*(1,593)*
Net cash provided by operating activities	**203,387**	*53,395*

17. Analysis of cash and cash equivalents

	2021 £	*2020 £*
Cash in hand	**678,132**	*496,918*
Total cash and cash equivalents	**678,132**	*496,918*

18. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	**496,918**	**181,214**	**678,132**
Debt due within 1 year	**(2,159)**	**(3,179)**	**(5,338)**
Debt due after 1 year	**(97,532)**	**5,836**	**(91,696)**
	397,227	**183,871**	**581,098**

19. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £14,274 (2020 - £16,259). There were amounts payable to the fund at the balance sheet date is £12 (2020 - £Nil).

20. Operating lease commitments

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	*2020*
	£	*£*
Not later than 1 year	**88,771**	*66,290*
Later than 1 year and not later than 5 years	**201,490**	*193,272*
Later than 5 years	**-**	*21,870*
	290,261	*281,432*

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2021	*2020*
	£	*£*
Operating lease rentals	**-**	*70,450*

21. Related party transactions

During the year the Charity received rental income totalling £4,680 (2020: £6,240) from one of the trustees. No amounts were due to or from the trustee as at 31 March 2021 (2020: £Nil). All transactions with related party's were entered into at an open market rate.