

ASSIST SHEFFIELD

England & Wales · Charity number 1154862

Details

Status Registered

Legal form CIO

Registered 2013-12-04

Register [View on the Charity Commission register](#)

Contact

Address Victoria Hall Methodist Church
Norfolk Street
Sheffield
S1 2JB

Phone 03002010072

Email admin@assistsheffield.org.uk

Website <http://www.assistsheffield.org.uk/>

Activities

Objects: THE OBJECTS OF THE CIO ARE:(A)THE RELIEF AND SUPPORT OF INHABITANTS OF THE CITY OF SHEFFIELD AND ITS ENVIRONS ("THE AREA OF BENEFIT") WHO ARE REFUGEES OR WHO ARE OR HAVE BEEN ASYLUM SEEKERS (INCLUDING THOSE PEOPLE WHO ARE AT THE END OF THE ASYLUM PROCESS OR HAVE HAD THEIR APPLICATIONS FOR ASYLUM REFUSED) AND ARE IN CONDITIONS OF NEED, HARDSHIP, DISTRESS OR SOCIAL ISOLATION; AND(B)THE ADVANCEMENT OF EDUCATION OF THE PUBLIC, OTHER STATUTORY AND VOLUNTARY ORGANISATIONS IN ORDER TO ASSIST THE INCLUSION OF SUCH INHABITANTS INTO THE WIDER COMMUNITY.

Activities: The relief of Asylum Seekers who are in conditions of need, hardship or distress.The advancement of the education of the public, and other statutory or voluntary organisations in order to assist the inclusion of Asylum Seekers into the wider community.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** LOCAL
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£787,407	£604,288	£960,753	12
2024-03-31	£677,655	£559,695	£751,334	11
2023-03-31	£581,510	£509,733	£633,374	13
2022-03-31	£400,913	£446,510	-	-
2021-03-31	£614,499	£398,238	£607,194	10

Trustees

Name	Role	Appointed
Boucka Koffi		2025-07-24
Clive Last		2024-01-25
Eve Thibault		2025-07-24
Godfrey Chikaviro		2022-07-26
Linda Grant		2025-07-24
Lucy Mayblin		2025-05-22
May Lubiencki		2023-09-28
Patrick Duce		2025-05-22
Peter Nduva		2025-11-27
Peter Wood		2019-12-12
Rosh Lal		2025-07-24
Scot Bower		2025-05-22
Victoria Hill		2025-07-24

Accounts

ASSIST SHEFFIELD
REGISTERED CHARITY NUMBER 1154862

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS
SHEFFIELD

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

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ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
LEGAL AND ADMINISTRATIVE INFORMATION

Name and principal address	ASSIST Sheffield c/o Victoria Hall Methodist Church Norfolk Street Sheffield S1 2JB
Other names the charity is known by	ASSIST
Charity number	1154862
Trustees	Paul Martyn Culy Harvey Peter Wood Godfrey Chikaviro Joy Uwamurera Wendy Yap Anokhee Parikh May Lubinski Pious Nyandoro Clive Last Patrick Duce - appointed 22.5.25 Lucy Mayblin - appointed 22.5.25 Scot Bower - appointed 22.5.25 Kevin Quinton - resigned 24.10.24
Leadership team	Anna Rudd - Director Jochen Kortlander - Accommodation Manager, to Apr-25 Kyle France - Housing Manager, from Mar-25 Phil Moore - Operations Manager Gemma Pillay - Client Support Manager, to Jul-24 Sarah Orola - Client Support Manager, from Sept-24
Bankers	The Co-operative Bank PO Box 250, Skelmersdale, WN8 6WT Charity Bank 194 High Street, Tonbridge, Kent, TN9 1BE Virgin Money 66 Fargate, Sheffield, S1 2HE United Trust Bank One Ropemaker Street, London, EC2Y 9AW Nationwide Nationwide House, Pipers Way, Swindon, SN38 1NW
Accountants and independent examiners	Tingle Ashmore Ltd Chartered Accountants Enterprise House, Broadfield Court, Sheffield, S8 0XF

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
TRUSTEES' ANNUAL REPORT

The trustees of the charity submit their annual report and the unaudited financial statements for the year ended 31st March 2025.

1. Structure, Governance and Management

The entity is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission in December 2013, charity number 1154862.

Previously the entity operated as Asylum Seekers Support Initiative Short Term (ASSIST), which was an unincorporated charity founded in 2003, charity number 1100894. The assets and liabilities of Asylum Seekers Support Initiative Short Term were transferred into the CIO in April 2014.

Overall governance of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day activity is managed and carried out by our Leadership Team consisting of a Director, Housing Manager, Client Support Manager and Operations Manager. The Leadership Team is assisted in the delivery of ASSIST's services by 131 volunteers and a further 8 paid staff.

2. Charitable Aims and objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in the City of Sheffield and its environs for:

- The relief of people seeking asylum who are in conditions of need, hardship or distress.
- The advancement of the education of the public, and organisations (statutory or voluntary) to assist the inclusion of people seeking asylum into the wider community.

3. Vision and Mission Statement

Our overall **vision** is for all people seeking sanctuary in Sheffield to live life with dignity and hope for the future.

Our **mission** is to enable people seeking sanctuary in the UK who are being denied access to public funds, to sustain resilience against the effects of destitution and to make informed decisions about their future. We challenge the policy of destitution.

4. Our Core Values

Respect: We respect and value the intrinsic dignity and worth of individuals and celebrate diversity. We are committed to equality and creating a culture of inclusion and belonging.

Empowerment: We recognise that our clients are powerful individuals who have the agency and right to personal autonomy. ASSIST will work in ways that empower clients, centering them in our work. We will work to support clients to build resilience, take ownership of their lives and thrive.

Social Justice: Our work and campaigns are based on a deeply held belief in challenging social injustice and participating in a wider movement to bring about social change.

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Partnership: We seek diverse perspectives and strive to include the breadth of ideas, experience and skills of all staff and volunteers. Where appropriate, we will collaborate and form strategic partnerships with other voluntary and statutory agencies.

Empathy: At ASSIST, we recognise the humanity in every person we interact with and treat people with compassion and kindness.

Competency: Informed by continuous learning, we aim for excellence and integrity in all our activities. We are courteous, ethical and non-judgemental and operate in line with agreed policies.

Transparency: We are dedicated to and encourage transparency, honesty, commitment and discipline in every aspect of our work.

5. ASSIST's Strategic Objectives

In 2022/23, we engaged in a collaborative review of our current strategy; drawing on the contributions of clients, volunteers, staff and trustees across the ASSIST Community. We set 5 priority objectives for the period ending March 2025:

- **Include** - Clients will influence the way ASSIST works and that our ways of working become even more reflective of different groups in society.
- **Stabilise** - We will increase the capacity and quality of housing we offer and increase the lengths of stay so that more clients will move on positively from our accommodation.
- **Empower** - Clients are supported in a way that is clear, fair, effective and informed by their own priorities and choices.
- **Sustain** - We will be in a position to continue supporting our clients through our core services; housing, casework support and financial support. Staff and volunteers have what they need to do this, now and in the future.
- **Partnership** - Clients will see the benefits of us working more closely and effectively with our partner organisations.

6. ASSIST's Main Activities

The main activities undertaken for the public benefit during the year were the alleviation of destitution for people seeking asylum and the education of the public about asylum and destitution.

In overseeing this work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main activities of the charity are focused on the support of people seeking asylum who have been made destitute by;

- Providing material support, largely in the form of cash payments through client welfare sessions.
- A bespoke client-led trauma-informed casework, accompanying and signposting service.
- Provision of both initial and longer-term accommodation.

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ASSIST Sheffield has a policy of supporting clients for a period of up to 3 years, with longer-term accommodation in a house provided for up to 24 months.

ASSIST seeks to increase awareness of the issues facing people seeking asylum through publicity (e.g. local media, social media, newsletters) and by speaking at and attending events. ASSIST will also participate in campaigns with other similar local and national organisations in this sector.

The Charity produces an Annual Report each year, detailing the activities undertaken in the current year to show the public benefit and the achievement of their aims and objectives.

A copy of this report is available from the Charity at the address shown above.

7. Summary of the main achievements during the year

In 2024–2025, ASSIST Sheffield strengthened its foundations, expanded its support, and stood in solidarity with people seeking sanctuary through a year of significant challenge.

The board expanded its capacity by recruiting eight **new trustees** on a probationary basis, including those with lived experience of the asylum system and of global majority communities. This is in line with our aim to become more representative of the community we serve.

In August, we undertook our biannual **Client Voices Survey**, engaging 34 clients through focus groups. Clients expressed deep appreciation for ASSIST's services but also identified areas for growth, including better communication about casework, clearer information about asylum rights and procedures, and deeper engagement beyond service feedback. Comments from clients taken from this survey include;

- *They couldn't have done any better. They offered me accommodation, food, everything.*
- *Most importantly, someone talked to me. I explained my situation and I felt hopeful. People were friendly.*
- *They are very nice people. They are always smiling.*
- *They listened to me very well, they respected me.*
- *I love my house. I want to live there forever. The house is perfect. The location is perfect. I am really happy. Since I came to the UK it is the best place I have lived in.*

These insights have been fully embedded into our emerging five-year strategic plan, reaffirming our commitment to building client power, knowledge, and leadership.

This **strategy** is the result of a collective, reflective, and grounded process — shaped by the voices of people with lived experience of being refused asylum, alongside those working and volunteering within ASSIST, and our wider community of supporters and partners. Over 50 people participated in a series of 9 workshops as well as online feedback forms. As a result of these conversations, we have collectively developed a new Theory of Change, a brand new Vision, Mission, and set of Core Principles that articulate and guide how we work.

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Client Support Services

In 2024/25, ASSIST continued to operate its services in a person-centred, trauma-informed way and further embedded its three-stage support model which has been developed in consultation with our clients.

- 1) **Stabilising** - by providing short-term initial accommodation and financial payments, people experience safety and reduced risks around homelessness and poverty;
- 2) **Planning for the future** - through legal referrals, advice, signposting and long-term accommodation, people build resilience and confidence and see improvements in health and wellbeing;
- 3) **Moving On** - through providing support to re-engage with the asylum system and build social networks, people develop their knowledge, understanding and skills and thrive in the local community.

ASSIST seeks to work closely with partners in the legal advice sector to ensure that all of our clients are able to access the advice they require to address the underlying cause of their destitution and where necessary, to clarify their uncertain legal status. In 2024/25, ASSIST helped 72 individuals access legal advice.

This year the Client Support Service has developed its casework provision and has rolled out individual support plans for each client, allocated caseworkers allowing us to centre relationship, client dignity, case continuity and shared objectives in our work, and a Client Charter which communicates what clients can expect from us, including providing clearer support timelines.

In 2024/25, ASSIST provided financial and material support to **112 individuals** from **33 countries** who were experiencing destitution as a result of the refusal of their asylum claims. ASSIST provided 750 cash payments and 425 casework appointments. Of the 61 clients leaving ASSIST, **37 (65%) moved on to statutory support or received Leave to Remain**.

Our Client Support Services include:

Welfare Sessions, running 2 days a month, with a one-stop-shop remit, providing face-to-face urgent casework, toiletries, essential provisions and financial and bus pass support.

A weekly **Help Desk** at the Wednesday multi-agency drop-in at Victoria Hall for supporting and assessing new individuals referred to our service.

Two **casework** sessions on a Tuesday and Wednesday, offering 12 weekly appointments, where clients can receive referrals to legal advisors, GP services, English classes, help with asylum support applications, and signposting to volunteering and social opportunities.

Providing donated **mobile phones** and SIM cards containing free calls and data obtained through the National Databank to allow clients to communicate with essential service providers and remain in contact with their family, friends and community. This year, ASSIST provided 17 mobile phones and 27 SIM cards.

An **accompanying** team of 13 volunteers, supporting clients in accessing local services, such as doctors, dentists, health centres and solicitors, as well as supporting clients' reporting requirements at Vulcan House. We have also continued, where necessary, to support clients who have been detained under the hostile environment which involves ensuring people have access to legal support, phone credit, wellbeing check-up phone calls, as well as information about their rights and the support which is available to them.

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Our **Client Consultation Group** of between 8-10 people has met monthly to provide us with insights and feedback on all parts of ASSIST's services and organisational development which are fed into all levels of governance within the organisation; from the trustee board to the leadership and staff team meetings. The group's members take an active role in the organisation, representing ASSIST's clients at events, participating in staff recruitment panels and three members have even gone on to join the trustee board since the group began.

Accommodation

ASSIST is the largest provider of accommodation for people who have been refused asylum in South Yorkshire. Our accommodation offer provides the stability that is required in order to allow people to begin to address the underlying causes of their destitution. This year, we have continued work to expand and develop our provision.

After completing extensive renovations and improvement works, ASSIST opened its new property, secured through funding under the Night Shelter Transformation Fund from the Ministry of Housing, Communities and Local Government. This three-year funding has allowed ASSIST to increase its provision of initial short-term housing to people who would otherwise be street destitute following eviction from their Home Office accommodation. These **"Welcome Houses"** are safe, secure and dignified single-bed rooms in houses of multiple occupation which offer a soft landing; a place where we can get to know new clients, understand their needs, and prepare people for moving into longer-term accommodation.

ASSIST now provides **46 bed spaces** across **thirteen houses** to people who have been refused asylum. **86 people were accommodated by ASSIST** this year.

This year, ASSIST partnered with local social enterprise, SYEcoFlt, to deliver substantial retrofit and improvement works on several of the properties owned by ASSIST. This work, part-funded from the **Social Housing Decarbonisation Fund**, allowed us to improve the energy efficiency of these properties. These improvements have increased the asset value of four houses, the affordability of utilities, and the living conditions for the residents.

ASSIST also received a **£101,000 donation** this year from a supporter for the purpose of purchasing a new property. This money will be combined with a further donation pledged for 2025/26 with the aim of securing a property in the coming months.

Our service provision includes six further properties that **house refugee families** referred to us through Sheffield City Council's resettlement scheme. As well as allowing us to help contribute to meeting the shortage of available affordable housing for refugees as an ethical and supportive landlord, we are also able to utilise the resulting rental income to cross-subsidise our accommodation for ASSIST clients.

Although ASSIST's **hosting** network is much-reduced compared to past levels - particularly prior to the covid pandemic - it remains a vital option for ASSIST to provide, particularly for emergency accommodation for individuals who would otherwise be street homeless. In 2024/25, ASSIST **hosted 6 individuals**.

Of the 19 properties involved in delivering our services, five of these are now owned by ASSIST. Three are operated by our partner organisation Open Hands with financial support from ASSIST. The remaining 11 properties are owned by supporters who allow ASSIST the use of their houses on a pepper-corn lease.

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Wider context and increasing demand

ASSIST's work took place against a shifting national landscape, with increasingly hostile asylum policies and a rise in racism and community tensions. Our ability to remain resilient, agile, rights-focused, and community-led proved critical.

A series of national and local crises required rapid and coordinated responses to protect our clients. The progression of the **Rwanda Bill** heightened fears of detention and deportation. We provided urgent briefings, individual reassurance, and strengthened accompaniment support to immigration reporting appointments.

In August, **Islamophobic and racist riots** erupted across the UK, with Rotherham, near Sheffield, experiencing particularly serious violence. The impact on our community was profound. Many clients lived in fear for their safety. In response, we took swift action; locking down our offices and adapting services to remote support, and liaising with our clients and local partners to ensure appropriate protections were in place. Our actions prioritised the dignity, agency, and safety of our clients at a time of real threat. We were grateful to several funders for providing practical financial support and solidarity in this moment of crisis.

ASSIST saw a substantial **increase in demand** for our services in 2024/25. Sheffield is the largest asylum dispersal area in South Yorkshire, with around 1,246 residents receiving asylum support. In the last year, the refusal rate for initial asylum decisions has risen from 24% to 53%. Reflecting this, we have recently seen an increase in people seeking ASSIST support, with **69 clients joining our services last year, a 116% increase on the year prior**, and surpassing the number of clients who have safely moved on. Overall, ASSIST supported 30% more people than the previous year.

Demand for housing peaked during the recent winter months particularly, exceeding our capacity, despite our best efforts. Extreme cold placed homeless and destitute clients at additional risk. When interpretations of government guidance complicated access to emergency accommodation, ASSIST successfully lobbied Sheffield City Council to ensure people could access shelter without needing to produce formal identification. Our intervention was instrumental in ensuring the safety of some of the city's most marginalised residents.

8. Financial Review

In the 2024/25 financial year, ASSIST secured its highest ever income total of £787,407. This was an increase of £109,752 (16%) on the previous year. This income included;

- a total of £443,232 (2024 - £456,508) in grants from trusts and foundations, including securing £40,000 of new multi-year funding;
- donations from supporters and community organisations of £298,730 (2024 - £167,514), including a donation of £101,000 towards the purchase of a new property;
- rental income from refugee housing of £36,449 (2024 - £31,691).

ASSIST's expenditure for the year was also its highest ever at £604,288, an increase of £70,893 (13%) on the year before. This included:

- £116,109 (2024 - £90,113) on cash welfare payments and bus passes for people refused asylum with no other form of income;
- £95,360 (2024 - £113,141) on accommodation costs, including utilities and property maintenance;
- £314,510 (2024 - £254,501) on staffing costs.

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The capital works improving the energy efficiency of ASSIST's properties went over budget by £58,671, meaning ASSIST needed to re-designate £58,671 in designated funds to cover the shortfall.

The value of ASSIST's tangible assets on its balance sheet increased substantially in 2024/25 by £244,919 (86%) to £530,838 as a result of a property purchase funded by the NSTF, a property left to ASSIST in a Will, and improvement works on our existing owned assets.

While the Statement of Financial Activities shows a net income for the year of £183,119, the analysis of net movement in funds shows that this total includes a property donation and grants that have been capitalised as fixed assets, as well as a donation intended for the purchase of a property which ASSIST will treat as designated funds. As ASSIST will also carry over £45,253 of grant funding to the 2025/26 year, this leaves our unrestricted funds with a deficit for the year of £20,275.

As our expenditure shows, ASSIST is distinctive as a charity in that we give away a substantial amount of funds in the form of cash payments to people who would otherwise not be able to afford to eat or meet their essential living needs. Of the 19 properties we use, 15 of them have been either donated or made available to us by our supporters. We are only able to achieve this thanks to the extraordinary generosity of those in the wider Sheffield community, and in the recent political and media climate we are more aware of this solidarity and support than ever before. We would like to extend our sincere thanks to all of the trusts, foundations, individuals and faith and community groups that support our work.

9. Future plans

ASSIST Sheffield's core focus in 2025/26 is the launch of ASSIST's bold and innovative new strategy for the next five years.

We will continue providing our current core services, ensuring that they are sustainable and delivered to the highest standard, whilst also seeking to improve and develop our service offer.

We will also complete pieces of work which have been delayed as a result of the unprecedented increase in demand on our services in 2024/25.

To this end, in 2025/26 ASSIST will:

- Complete the full review of our policies and procedures, to ensure the promotion of the wellbeing of staff, volunteers and clients, as well as Diversity, Equity and Inclusion in our organisational culture;
- Finalise a comprehensive, organisation-wide review of our Monitoring, Evaluation and Learning processes to improve the quality of our data and our collection methods;
- Develop a fundraising strategy, aligned with our strategic plan, to support long-term sustainability and diversify income;
- Develop an accommodation strategy that includes exploring the feasibility of expanding our refugee housing to provide single-bed accommodation to newly recognised refugees;
- Pilot community-based casework service provision, delivering services closer to where clients live and reducing barriers to access.

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10. Reserves Policy

ASSIST has a reserves policy of retaining sufficient unrestricted funds to ensure the charity has adequate financial resources to meet its unfunded financial obligations for at least 5 months (plus potential redundancy costs) if no further income is received. The trustees have reviewed the policy and reflected that 5 months would be adequate time for the charity to adjust its charitable activity and expenditure, should this be necessary due to a decrease in income (e.g. series of negative grant decisions). The current designated reserves figure is £235,060 (see note 13).

The free reserves as at 31st March 2025 were £6,799 (see note 13).

In addition to the free reserves there was £126,625 held in restricted funds (see note 13).

11. Trustees' responsibilities statement

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Annual Report was approved by the trustees on 10th July 2025 and signed on their behalf by

.....
Godfrey Chikaviro
Treasurer

.....
Paul Martyn Culy Harvey
Co-Chair

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSIST SHEFFIELD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2025 which are set out on pages 11 to 22.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated: 30th July 2025

ASSIST SHEFFIELD

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STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
		£	£	£	£
Income from:					
Donations and legacies	2	298,730	-	298,730	167,514
Charitable activities					
Grants	3	55,500	387,732	443,232	456,508
Other trading activities:					
Rental income		36,449	-	36,449	31,691
Fundraising activities		85	-	85	3,360
Investment income					
Bank interest receivable		8,911	-	8,911	4,960
Other income					
Profit on disposal of property		-	-	-	11,622
Other income		-	-	-	2,000
Total income		399,675	387,732	787,407	677,655
Expenditure on:					
Raising funds		3,025	-	3,025	4,100
Charitable activities	4	290,925	310,338	601,263	529,295
Total expenditure		293,950	310,338	604,288	533,395
Net income for the year		105,725	77,394	183,119	144,260
Transfers between funds	7	79,876	(79,876)	-	-
NET MOVEMENT IN FUNDS		185,601	(2,482)	183,119	144,260
Total funds brought forward		648,527	129,107	777,634	633,374
Total funds carried forward		£834,128	£126,625	£960,753	£777,634

ANALYSIS OF NET MOVEMENT IN FUNDS

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£
Net movement in funds	105,725	77,394	183,119	144,260
Property donation	(25,000)	-	(25,000)	-
Grants received for capital expenditure	-	(35,114)	(35,114)	(127,544)
Donations received for future capital expenditure	(101,000)	-	(101,000)	-
NET MOVEMENT IN FUNDS AVAILABLE FOR FUTURE ACTIVITIES	£(20,275)	£42,280	£22,005	£16,716

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BALANCE SHEET

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	10	<u>530,838</u>	<u>285,919</u>
Current assets			
Debtors	11	51,943	168,357
Cash at bank and on hand		<u>435,030</u>	<u>355,837</u>
		486,973	524,194
Creditors - amounts falling due within one year	12	<u>57,058</u>	<u>32,479</u>
Net current assets		<u>429,915</u>	<u>491,715</u>
Net assets		<u>£960,753</u>	<u>£777,634</u>
Charity funds			
General funds	13	6,799	38,456
Designated funds	13	<u>827,329</u>	<u>610,071</u>
Unrestricted funds		834,128	648,527
Restricted funds	13	<u>126,625</u>	<u>129,107</u>
Total funds	14	<u>£960,753</u>	<u>£777,634</u>

These financial statements were approved and authorised for issue by the Board on 10th July 2025 and signed on their behalf by

.....
Godfrey Chikaviro
Treasurer

.....
Paul Martyn Culy Harvey
Co-Chair

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
STATEMENT OF CASH FLOWS

	2025	2024
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>315,201</u>	<u>(3,840)</u>
Cash flows from investing activities:		
Interest received	8,911	4,960
Purchase of property and property improvements	(244,919)	-
Sale of property	<u>-</u>	<u>86,622</u>
Net cash (used in)/provided by investing activities	<u>(236,008)</u>	<u>91,582</u>
Change in cash and cash equivalents in the year	79,193	87,742
Cash and cash equivalents at the beginning of the year	<u>355,837</u>	<u>268,095</u>
Cash and cash equivalents at the end of the year	<u><u>£435,030</u></u>	<u><u>£355,837</u></u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u><u>£435,030</u></u>	<u><u>£355,837</u></u>
Reconciliation of net income to net cash flow from operating activities:		
Net income for the year	183,119	144,260
Adjustments for:		
Interest receivable	(8,911)	(4,960)
Profit on disposal of property	-	(11,622)
Decrease/(increase) in debtors	116,414	(136,351)
Increase in creditors	<u>24,579</u>	<u>4,833</u>
Net cash provided by/(used in) operating activities	<u><u>£315,201</u></u>	<u><u>£(3,840)</u></u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

(a) General information and basis of preparation

ASSIST Sheffield is a Charitable Incorporated Organisation registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties. They believe that the charity will continue to operate for 12 months from authorisation of these financial statements. Although not all funding streams are secure this far in advance, the trustees will develop a plan of action to be taken to reduce costs, should the required income not be secured.

(c) Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Donations

Donations are treated as income when received.

Donated assets are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control of the asset.

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

(d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(e) Fixed assets and depreciation

Individual items costing less than £1,000 are not treated as fixed assets.

Freehold properties are held at cost, and depreciated over the expected useful life of the asset. However, changes in market prices may indicate that the residual value of the properties have stayed the same, or increased. In this case, no depreciation charge would be made for the year.

(f) Cash and cash equivalents

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

(g) Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(h) Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(i) Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme for its employees. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(j) Leases

Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
2 Donations and legacies				
Donations from individuals and groups (including gift aid)	273,730	-	273,730	156,314
Property donation	25,000	-	25,000	-
Legacies	-	-	-	11,200
	<u>£298,730</u>	<u>£-</u>	<u>£298,730</u>	<u>£167,514</u>
3 Charitable activities - Grants				
AB Charitable Trust	20,000	4,000	24,000	20,000
Albert Hunt Trust	7,000	-	7,000	7,000
B&Q Foundation	-	9,312	9,312	10,000
Balcombe Charitable Trust	-	20,000	20,000	15,000
Charities Aid Foundation - Keystone Fund	-	40,000	40,000	-
Charles & Elsie Sykes Trust	-	2,000	2,000	3,000
Department for Levelling Up Housing & Communities - Night Shelter Transformation Fund:				
Capital funding	-	-	-	100,000
Revenue funding	-	100,000	100,000	90,000
Emily Weircroft Charitable Trust	1,000	-	1,000	500
Evan Cornish	-	10,000	10,000	-
Freshgate Trust	-	2,000	2,000	2,000
Islamic Relief UK	-	24,000	24,000	-
James Neill Trust Fund	-	2,000	2,000	1,000
JG Graves Charitable Trust	-	3,000	3,000	3,000
Leigh Trust	-	2,000	2,000	-
Lloyds Bank Foundation for England and Wales	-	5,000	5,000	-
NACCOM (No Accommodation Network)	-	15,000	15,000	-
Newby Trust	-	10,000	10,000	-
Quaker Housing Trust	-	10,000	10,000	-
Sheffield Church Burgesses Trust	-	3,000	3,000	6,000
Sheffield Town Trust	2,500	3,000	5,500	3,000
Souter Charitable Trust	-	4,000	4,000	4,000
South Yorkshire Community Foundation	-	-	-	7,500
The National Lottery Community Fund:				
Community Organisations Cost of Living Fund	-	-	-	75,000
The National Lottery Community Fund:				
RC Yorkshire and Humber Region	-	85,442	85,442	81,374
TVCA - Social Housing Decarbonisation Fund	-	21,700	21,700	20,300
Voluntary Action Sheffield	-	4,000	4,000	-
Other	25,000	8,278	33,278	7,834
	<u>£55,500</u>	<u>£387,732</u>	<u>£443,232</u>	<u>£456,508</u>

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS

	2025	2024
	£	£
4 Expenditure on charitable activities		
Staff costs	314,510	254,501
Staff recruitment	2,228	1,174
Accommodation	95,360	113,141
Welfare payments	116,109	90,113
Housing consultancy and professional fees	27,164	19,949
Volunteering	1,744	2,910
Rent	8,542	11,371
Training	2,486	2,626
Office	5,191	4,736
Insurance	1,585	1,651
Information Technology	9,666	7,250
Payroll	1,318	1,277
Other expenses	2,889	3,232
Consultancy	2,918	5,730
Accountancy and independent examination	2,030	2,000
Interpreting and translation	6,333	3,706
Governance	1,190	3,928
	<u>£601,263</u>	<u>£529,295</u>
5 Welfare payments		
The charity makes weekly payments to asylum seekers and hosts:		
Weekly payments (includes security expenses)	89,941	76,060
Hosts payments	426	315
Emergency payments	2,742	2,729
Bus passes	21,429	10,460
Other travel costs	1,571	549
	<u>£116,109</u>	<u>£90,113</u>
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	278,960	228,932
Employer's national insurance	19,172	12,784
Employer's pension contributions	16,378	12,785
	<u>£314,510</u>	<u>£254,501</u>

No employees received total employee benefits in excess of £60,000 in either year.

The average number of staff employed was 12 (2024 - 11).

The key management personnel of the charity comprise the Trustees and the Leadership Team.

The total employee benefits of the key management were £139,194 (2024 - £131,648).

The trustees were not paid nor received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees in either year.

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS

7 Transfer between funds

The transfer from restricted to unrestricted funds relates to funds received for the property refurbishment project. The restriction placed on the use of these funds was met on completion of the project. The net book value of the improvements is included in the designated property fund.

8 Related party transactions

There were no related party transactions requiring disclosure in either year.

	2025	2024
	£	£
9 Independent examiner's fee and other payments		
Independent examiner's fee	<u>£2,030</u>	<u>£2,000</u>
10 Tangible assets - Freehold properties		
	£	
Cost		
As at 1st April 2024	285,919	
Additions	<u>244,919</u>	
As at 31st March 2025	<u>530,838</u>	
Depreciation		
As at 1st April 2024 and at 31st March 2025	<u>-</u>	
Net book value		
As at 31st March 2025	<u>£530,838</u>	
	2025	2024
	£	£
11 Debtors		
Trade debtors	678	5,198
Grants receivable	9,228	20,300
Prepayments	<u>42,037</u>	<u>142,859</u>
	<u>£51,943</u>	<u>£168,357</u>
12 Creditors - amounts falling due within one year		
Trade creditors	14,136	17,691
Taxation and social security	8,111	6,017
Accruals	<u>34,811</u>	<u>8,771</u>
	<u>£57,058</u>	<u>£32,479</u>

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS

13 Analysis of charity funds

	Balance at 1st April 2024 £	Movement in resources Incoming £	Outgoing £	Transfers £	Balance at 31st March 2025 £
Unrestricted funds:					
General funds	38,456	273,675	(293,950)	(11,382)	6,799
Designated funds:					
Redundancy and closure costs	236,120	-	-	(1,060)	235,060
Properties fund	287,329	126,000	-	137,137	550,466
Proceeds from House Sale	86,622	-	-	(44,819)	41,803
	<u>648,527</u>	<u>399,675</u>	<u>(293,950)</u>	<u>79,876</u>	<u>834,128</u>
Restricted funds:					
AB Charitable Trust	-	4,000	(910)	-	3,090
B&Q Foundation	-	9,312	(666)	(3,414)	5,232
Balcombe Charitable Trust	-	20,000	(20,000)	-	-
Charities Aid Foundation - Keystone Fund	-	40,000	(24,451)	-	15,549
Charles & Elsie Sykes Trust	-	2,000	(2,000)	-	-
Department for Levelling Up Housing & Communities - Night Shelter Transformation Fund:					
Revenue funding	-	100,000	(100,000)	-	-
Evan Cornish	-	10,000	(10,000)	-	-
Freshgate Trust	-	2,000	(2,000)	-	-
Islamic Relief UK	-	24,000	(6,625)	-	17,375
James Neill Trust Fund	-	2,000	(2,000)	-	-
JG Graves Charitable Trust	-	3,000	(3,000)	-	-
Leigh Trust	-	2,000	(2,000)	-	-
Lloyds Bank Foundation for England and Wales	-	5,000	(5,000)	-	-
NACCOM (No Accommodation Network	-	15,000	(15,000)	-	-
Newby Trust	-	10,000	(10,000)	-	-
Quaker Housing Trust	-	10,000	-	(10,000)	-
Sheffield Church Burgesses Trust	2,973	3,000	(2,973)	-	3,000
Sheffield Town Trust	-	3,000	(3,000)	-	-
Souter Charitable Trust	-	4,000	(4,000)	-	-
The National Lottery Community Fund:					
RC Yorkshire and Humber Region	-	85,442	(85,442)	-	-
TVCA - Social Housing Decarbonisation Fund	-	21,700	-	(21,700)	-
Voluntary Action Sheffield	-	4,000	(2,993)	-	1,007
Other smaller funders	-	8,278	(8,278)	-	-
Properties Fund	<u>126,134</u>	<u>-</u>	<u>-</u>	<u>(44,762)</u>	<u>81,372</u>
	<u>129,107</u>	<u>387,732</u>	<u>(310,338)</u>	<u>(79,876)</u>	<u>126,625</u>
Total funds	<u>£777,634</u>	<u>£787,407</u>	<u>£(604,288)</u>	<u>£-</u>	<u>£960,753</u>

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS

13 Analysis of charity funds (continued)

Prior year comparison:

	Balance at 1st April 2023	Movement in resources		Transfers	Balance at 31st March 2024
	£	Incoming £	Outgoing £	£	£
Unrestricted funds:					
General funds	74,687	294,737	(289,838)	(41,130)	38,456
Designated funds:					
Redundancy and closure costs	196,400	-	-	39,720	236,120
Properties fund	360,919	-	-	(73,590)	287,329
Proceeds from House Sale	-	11,622	-	75,000	86,622
	<u>632,006</u>	<u>306,359</u>	<u>(289,838)</u>	<u>-</u>	<u>648,527</u>
Restricted funds:					
B&Q Foundation	-	10,000	(10,000)	-	-
Charles & Elsie Sykes Trust	-	3,000	(3,000)	-	-
Department for Levelling Up Housing & Communities - Night Shelter Transformation Fund:					
Capital funding	-	100,000	-	(100,000)	-
Revenue funding	-	90,000	(78,666)	(11,334)	-
Freshgate Trust	-	2,000	(2,000)	-	-
James Neill Trust Fund	-	1,000	(1,000)	-	-
JG Graves Charitable Trust	-	3,000	(3,000)	-	-
Sheffield Church Burgesses Trust	-	6,000	(3,027)	-	2,973
Sheffield Renewables	-	2,834	(2,834)	-	-
Souter Charitable Trust	-	4,000	(4,000)	-	-
Swan Mountain Trust	1,368	-	(1,368)	-	-
South Yorkshire Community Foundation	-	7,500	(7,500)	-	-
Talbot Trust	-	3,000	(3,000)	-	-
The National Lottery Community Fund:					
Community Organisations Cost of Living Fund	-	37,288	(37,288)	-	-
The National Lottery Community Fund:					
RC Yorkshire and Humber Region	-	81,374	(81,374)	-	-
TVCA - Social Housing Decarbonisation Fund	-	20,300	(5,500)	(14,800)	-
Properties Fund	-	-	-	126,134	126,134
	<u>1,368</u>	<u>371,296</u>	<u>(243,557)</u>	<u>-</u>	<u>129,107</u>
Total funds	<u>£633,374</u>	<u>£677,655</u>	<u>£(533,395)</u>	<u>£-</u>	<u>£777,634</u>

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS

14 Analysis of net assets between funds

Total funds are invested as follows

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	449,466	81,372	530,838
Net current assets	6,799	377,863	45,253	429,915
Net assets	<u>£6,799</u>	<u>£827,329</u>	<u>£126,625</u>	<u>£960,753</u>
Prior year comparison:				
Tangible fixed assets	-	285,919	-	285,919
Net current assets	38,456	324,152	129,107	491,715
Net assets	<u>£38,456</u>	<u>£610,071</u>	<u>£129,107</u>	<u>£777,634</u>

15 A detailed breakdown of the prior year statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024
	£	£	£
Income from:			
Donations and legacies	167,514	-	167,514
Charitable activities:			
Grants	85,212	371,296	456,508
Other trading activities:			
Rental income	31,691	-	31,691
Fundraising activities	3,360	-	3,360
Investment income:			
Bank interest receivable	4,960	-	4,960
Other income			
Profit on disposal of property	11,622	-	11,622
Other income	2,000	-	2,000
Total income	<u>306,359</u>	<u>371,296</u>	<u>677,655</u>
Expenditure on:			
Raising funds	2,300	1,800	4,100
Charitable activities	287,538	241,757	529,295
Total expenditure	<u>289,838</u>	<u>243,557</u>	<u>533,395</u>
Net movement in funds	<u>£16,521</u>	<u>£127,739</u>	<u>£144,260</u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
NOTES TO THE FINANCIAL STATEMENTS

16 Prior year adjustment

In the previous year the charity incurred initial costs of £26,300 for the property refurbishment project which were included in expenditure in the Statement of Financial Activities. On completion of the project we noted that these costs were part of the capital expenditure and should have been included in prepayments at 31st March 2024. The adjustments made to the 2024 figures are as follows:

- Reduce charitable expenditure on housing consultancy and professional fees by £26,300.
- Increase prepayments by £26,300.
- Increase total funds at 31st March 2024 by £26,300.

Accounts

ASSIST SHEFFIELD
REGISTERED CHARITY NUMBER 1154862

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS
SHEFFIELD

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
LEGAL AND ADMINISTRATIVE INFORMATION

Name and principal address	ASSIST Sheffield c/o Victoria Hall Methodist Church Norfolk Street Sheffield S1 2JB
Other names the charity is known by	ASSIST
Charity number	1154862
Trustees	Paul Harvey Peter Wood Kevin Quinton Godfrey Chikaviro Joy Uwamurera Wendy Yap Anokhee Parikh - appointed 28.9.23 May Lubinski - appointed 28.9.23 Pious Nyandoro - appointed 28.9.23 Clive Last - appointed 25.1.24 Elizabeth Clough - resigned 31.5.23
Leadership team	Anna Rudd - Interim Director from October 2022 and appointed Director in November 2023 Isabelle Fathimani - Client Support Manager, left August 2023 Jochen Kortlander - Accommodation Manager Phil Moore - Operations Manager Lyndsey McLellan - Fundraising Manager, left April 2023 Gemma Pillay - Client Support Manager, from July 2023 Clive Last - Volunteer Member, left May 2023
Bankers	The Co-operative Bank PO Box 250, Skelmersdale, WN8 6WT Charity Bank 194 High Street, Tonbridge, Kent, TN9 1BE Virgin Money 66 Fargate, Sheffield, S1 2HE United Trust Bank One Ropemaker Street, London, EC2Y 9AW Nationwide Nationwide House, Pipers Way, Swindon, SN38 1NW
Accountants and independent examiners	Tingle Ashmore Ltd Chartered Accountants Enterprise House, Broadfield Court, Sheffield, S8 0XF

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
TRUSTEES' ANNUAL REPORT

The trustees of the charity submit their annual report and the financial statements for the year ended 31st March 2024.

1. Structure, Governance and Management

The entity is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission in December 2013, charity number 1154862.

Previously the entity operated as Asylum Seekers Support Initiative Short Term (ASSIST), which was an unincorporated charity founded in 2003, charity number 1100894. The assets and liabilities of Asylum Seekers Support Initiative Short Term were transferred into the CIO in April 2014.

Overall governance of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day activity is managed and carried out by our Leadership Team consisting of a Director, Accommodation Manager, Client Support Manager and Operations Manager. The Leadership Team is assisted in the delivery of ASSIST's services by 149 volunteers and a further 8 paid staff.

2. Charitable Aims and objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in the City of Sheffield and its environs for:

- The relief of people seeking asylum who are in conditions of need, hardship or distress.
- The advancement of the education of the public, and organisations (statutory or voluntary) to assist the inclusion of people seeking asylum into the wider community.

3. Vision and Mission Statement

Our overall **vision** is for all people seeking sanctuary in Sheffield to live life with dignity and hope for the future.

Our **mission** is to enable people seeking sanctuary in the UK who are being denied access to public funds, to sustain resilience against the effects of destitution and to make informed decisions about their future. We challenge the policy of destitution.

4. Our Core Values

Respect: We respect and value the intrinsic dignity and worth of individuals and celebrate diversity. We are committed to equality and creating a culture of inclusion and belonging.

Empowerment: We recognise that our clients are powerful individuals who have the agency and right to personal autonomy. ASSIST will work in ways that empower clients, centering them in our work. We will work to support clients to build resilience, take ownership of their lives and thrive.

Social Justice: Our work and campaigns are based on a deeply held belief in challenging social injustice and participating in a wider movement to bring about social change.

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
TRUSTEES' ANNUAL REPORT

Partnership: We seek diverse perspectives and strive to include the breadth of ideas, experience and skills of all staff and volunteers. Where appropriate, we will collaborate and form strategic partnerships with other voluntary and statutory agencies.

Empathy: At ASSIST, we recognise the humanity in every person we interact with and treat people with compassion and kindness.

Competency: Informed by continuous learning, we aim for excellence and integrity in all our activities. We are courteous, ethical and non-judgemental and operate in line with agreed policies.

Transparency: We are dedicated to and encourage transparency, honesty, commitment and discipline in every aspect of our work.

5. ASSIST's Strategic Objectives

In 2022/23 we engaged in a collaborative review of our current strategy; drawing on the contributions of clients, volunteers, staff and trustees across the ASSIST Community. We have set 5 priority objectives for 2023-2024:

- **Include**

Clients influence the way ASSIST works and that our ways of working become even more reflective of different groups in society.

- **Stabilise**

We will increase the capacity and quality of housing we offer and increase the lengths of stay so that more clients will move on positively from our accommodation

- **Empower**

Clients are supported in a way that is clear, fair, effective and informed by their own priorities and choices.

- **Sustain**

We are in a position to continue supporting our clients through our core services; housing, casework support and financial support. Staff and volunteers have what they need to do this, now and in the future.

- **Partnership**

Clients will see the benefits of us working more closely and effectively with our partner organisations.

6. ASSIST's Main Activities

The main activities undertaken for the public benefit during the year were the alleviation of destitution for people seeking asylum and the education of the public about asylum and destitution.

In overseeing this work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

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The main activities of the charity are focused on the support of people seeking asylum who have been made destitute by;

- Providing material support through client welfare sessions
- Provision of initial and longer-term accommodation
- Casework and new client appointments
- Accompanying service, through which clients are accompanied to important appointments

ASSIST Sheffield has a policy of supporting clients for a period of up to 3 years, with longer-term accommodation in a house provided for up to 24 months.

The Community and Fundraising team seeks to increase awareness of the issues facing people seeking asylum through publicity (e.g. local media, social media, newsletters) and by speaking at events. ASSIST will also participate in campaigns with other similar organisations in this sector.

The Charity produces an Annual Report each year, detailing the activities undertaken in the current year to show the public benefit and the achievement of their aims and objectives.

A copy of this report is available from the Charity at the address shown above.

7. Summary of the main achievements during the year

The summarised achievements of the year include the following:

The recommendations of an external HR review of ASSIST's staffing structure and conditions were implemented by the organisation. Anna Rudd was appointed as Director on a permanent basis, the membership and function of the Leadership Team was revised, ASSIST increased the capacity of the staff team through adding additional roles and hours, and staff salaries were revised following a sector-wide comparison against similar roles.

The board also expanded its capacity by welcoming four new trustees, including those with lived experience of the asylum system and of global majority communities.

Client Support Services

In 2023/24, ASSIST continued to operate its services in a person-centred, trauma-informed way and further embed its three-stage support model which has been developed in consultation with our clients.

1) **Stabilising** - by providing short-term initial accommodation and financial payments, people experience safety and reduced risks around homelessness and poverty;

2) **Planning for the future** - through legal referrals, advice, signposting and long-term accommodation, people build resilience and confidence and see improvements in health and wellbeing;

3) **Moving On** - through providing support to re-engage with the asylum system and build social networks, people develop their knowledge, understanding and skills and thrive in the local community.

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ASSIST seeks to work with partners in the legal advice sector to ensure that all of our clients are able to access the support they require to address the underlying cause of their destitution; their uncertain legal status.

This year the Client Support Service has developed its casework provision and is now able to offer individual support plans for each client, as well as allocated caseworkers allowing us to centre relationship, client dignity, case continuity and shared objectives in our work. It has also partnered with the accommodation team to ensure closer working and support for ASSIST's Higher Tier client group; those with multiple and complex needs who require additional support measures and closer monitoring.

In 2023/24, the Client Support Service supported 87 clients from 30 countries, providing 725 cash payments and 352 casework appointments. Of the 34 clients leaving ASSIST, 19 moved on to Home Office or Local Authority support, and 4 received Leave to Remain.

Our Client Support Services include:

Welfare Sessions, running 2 days a month, with a one-stop-shop remit, providing face-to-face urgent casework, toiletries, essential provisions and financial and transport support.

A weekly Help Desk at the Wednesday multi-agency drop-in at Victoria Hall for supporting and assessing new people referred to our service.

An accompanying team, supporting clients in accessing local services. Our team of 17 volunteers provide accompaniment to doctors, dentists, health centres and solicitors, as well as supporting clients' reporting requirements at Vulcan House. We have continued, where necessary, to support clients who have been detained under the hostile environment which involves ensuring people have access to legal support, phone credit, wellbeing check-up phone calls, as well as information about their rights and the support which is available to them.

An accompanying team, supporting clients in accessing local services. Our team of 17 volunteers

Our Client Consultation Group of between 4-6 people has met monthly to provide us with insights and feedback on all parts of ASSIST's services and organisational development which are fed into all levels of governance within the organisation; from the trustee board to the leadership and staff team meetings. The group take an active role in the organisation and have presented at our 2023 AGM, sat on staff recruitment panels and two members have so far gone on to join the trustee board.

Accommodation

ASSIST remains the largest provider of accommodation for people who have been refused asylum in South Yorkshire. Our accommodation offer provides the stability that is required in order to allow people to begin to address the underlying causes of their destitution.

We have continued work to expand and develop our provision. This year we extended the maximum period that our clients can access accommodation from 12 months to 24 months. This is to ensure that all of the people that we work with continue to have access to housing for the time that it takes to find a route out of destitution.

In 2023/24, ASSIST secured funding under the Night Shelter Transformation Fund from the Department of Levelling Up Housing and Communities to expand our Welcome Housing by obtaining a new property to be operated as a House of Multiple Occupancy providing initial accommodation to those who have been newly made destitute.

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We also sold one of our existing properties to a supportive landlord on the agreement that it will be leased back to us for the same purpose on a long-term basis, with the intention of reinvesting the funds to expand our accommodation portfolio further.

ASSIST can now offer 46 bedspaces in ten ASSIST houses and three properties run by our partner organisation Open Hands with financial support from ASSIST. 67 people were accommodated by ASSIST during 2023/24.

We have secured funding from the Social Housing Decarbonisation Fund in order to improve the energy efficiency of the properties owned by ASSIST over a two-year period.

Our property portfolio includes five further properties that house refugee families referred to us through Sheffield City Council's resettlement scheme. The resulting rental income is used to cross-subsidise our accommodation for ASSIST clients.

We have collaborated with other organisations as part of the local response to the increase in people with refugee status being made destitute by the Home Office. ASSIST has allowed one of its properties to be used to house single individuals with status on a short-term basis.

8. Future plans

ASSIST Sheffield's core focus in the 2024/25 year is to engage its community members in co-creating a bold and innovative new strategy for the next five years.

We will continue providing our current core services, ensuring that they are sustainable and delivered to the highest standard, whilst simultaneously reviewing our work, the broader context in which we operate, and assess and agree together how we can best contribute to the local and national movement for migrant justice and create a culture of welcome and equality for all.

To this end, in 2024/25 ASSIST will:

- Increase the amount it pays to clients by £5 a week in direct response to requests from clients and the Client Consultation Group and the impact of the Cost of Living Crisis on the people we support;
- Conduct our bi-annual Client Voice survey of our service users in partnership with community researchers;
- Conduct a full review of our policies and procedures, to ensure the promotion of the wellbeing of staff, volunteers and clients, as well as Diversity, Equity and Inclusion in our organisational culture;
- Develop our board and governance structure (including carrying out a trustee skills audit and creating new sub-committees for HR and Accommodation, and continuing to promote client voice at all levels of decision making);
- Conduct a comprehensive, organisation-wide review of our Monitoring and Evaluation processes to improve the quality of our data and our collection methods;
- Create our new 5-year strategy for 2025-2030 in consultation with staff, volunteers and clients to agree and set our vision and direction for the future of ASSIST.

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9. Reserves Policy

ASSIST has a reserves policy of retaining sufficient unrestricted funds to ensure the charity has adequate financial resources to meet its unfunded financial obligations for at least 5 months (plus potential redundancy costs) if no further income is received. The trustees have reviewed the policy and reflected that 5 months would be adequate time for the charity to adjust its charitable activity and expenditure, should this be necessary due to a decrease in income (e.g. series of negative grant decisions). The current designated reserves figure is £236,120 (see note 12).

The free reserves as at 31st March 2024 were £38,456 (see note 12).

In addition to the free reserves there was £104,217 held in restricted funds (see note 12).

10. Trustees' responsibilities statement

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Annual Report was approved by the trustees on 25th July 2024 and signed on their behalf by

.....
Kevin Quinton

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSIST SHEFFIELD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2024 which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated: 9th September 2024

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	2024	2024	2024	2023
		£	£	£	£
Income from:					
Donations and legacies	2	167,514	-	167,514	325,504
Charitable activities					
Grants	3	85,212	371,296	456,508	241,237
Other trading activities:					
Rental income		31,691	-	31,691	12,817
Fundraising activities		3,360	-	3,360	256
Investment income					
Bank interest receivable		4,960	-	4,960	1,696
Other income					
Profit on disposal of property		11,622	-	11,622	-
Other income		2,000	-	2,000	-
Total income		<u>306,359</u>	<u>371,296</u>	<u>677,655</u>	<u>581,510</u>
Expenditure on:					
Raising funds		2,300	1,800	4,100	3,785
Charitable activities	4	<u>288,948</u>	<u>266,647</u>	<u>555,595</u>	<u>505,948</u>
Total expenditure		<u>291,248</u>	<u>268,447</u>	<u>559,695</u>	<u>509,733</u>
NET INCOME FOR THE YEAR		15,111	102,849	117,960	71,777
Total funds brought forward		<u>632,006</u>	<u>1,368</u>	<u>633,374</u>	<u>561,597</u>
Total funds carried forward		<u>£647,117</u>	<u>£104,217</u>	<u>£751,334</u>	<u>£633,374</u>

ANALYSIS OF NET MOVEMENT IN FUNDS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Net income for the year	15,111	102,849	117,960	71,777
Grants received for capital expenditure	-	(101,244)	(101,244)	-
Property donation	-	-	-	(132,000)
NET MOVEMENT IN FUNDS AVAILABLE FOR FUTURE ACTIVITIES	<u>£15,111</u>	<u>£1,605</u>	<u>£16,716</u>	<u>£(60,223)</u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
BALANCE SHEET

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	9	<u>285,919</u>	<u>360,919</u>
Current assets			
Debtors	10	142,057	32,006
Cash at bank and on hand		<u>355,837</u>	<u>268,095</u>
		497,894	300,101
Creditors - amounts falling due within one year	11	<u>32,479</u>	<u>27,646</u>
Net current assets		<u>465,415</u>	<u>272,455</u>
Net assets		<u>£751,334</u>	<u>£633,374</u>
Charity funds			
General funds	12	38,456	74,687
Designated funds	12	<u>608,661</u>	<u>557,319</u>
Unrestricted funds		647,117	632,006
Restricted funds	12	<u>104,217</u>	<u>1,368</u>
Total funds	13	<u>£751,334</u>	<u>£633,374</u>

These financial statements were approved and authorised for issue by the Board on 25th July 2024 and signed on their behalf by

.....
Kevin Quinton

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
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STATEMENT OF CASH FLOWS

	2024	2023
	£	£
Cash flows from operating activities:		
Net cash used in operating activities	<u>(3,840)</u>	<u>(62,978)</u>
 Cash flows from investing activities:		
Interest received	4,960	1,696
Purchase of property	-	(916)
Sale of property	<u>86,622</u>	<u>-</u>
Net cash provided by investing activities	<u>91,582</u>	<u>780</u>
 Change in cash and cash equivalents in the year	87,742	(62,198)
Cash and cash equivalents at the beginning of the year	<u>268,095</u>	<u>330,293</u>
Cash and cash equivalents at the end of the year	<u><u>£355,837</u></u>	<u><u>£268,095</u></u>
 Cash and cash equivalents consists of:		
Cash at bank and on hand	<u><u>£355,837</u></u>	<u><u>£268,095</u></u>
 Reconciliation of net income to net cash flow from operating activities:		
Net income for the year	117,960	71,777
Adjustments for:		
Interest receivable	(4,960)	(1,696)
Profit on disposal of property	(11,622)	-
Increase in debtors	(110,051)	(15,579)
Increase in creditors	4,833	14,520
Property donation	<u>-</u>	<u>(132,000)</u>
Net cash used in operating activities	<u><u>£(3,840)</u></u>	<u><u>£(62,978)</u></u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

(a) General information and basis of preparation

ASSIST Sheffield is a Charitable Incorporated Organisation registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties. They believe that the charity will continue to operate for 12 months from authorisation of these financial statements. Although not all funding streams are secure this far in advance, the trustees will develop a plan of action to be taken to reduce costs, should the required income not be secured.

(c) Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Donations

Donations are treated as income when received.

Donated assets are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control of the asset.

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NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

(d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(e) Fixed assets and depreciation

Individual items costing less than £1,000 are not treated as fixed assets.

Freehold properties are held at cost, and depreciated over the expected useful life of the asset. However, changes in market prices may indicate that the residual value of the properties have stayed the same, or increased. In this case, no depreciation charge would be made for the year.

(f) Cash and cash equivalents

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

(g) Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(h) Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(i) Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme for its employees. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(j) Leases

Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

ASSIST SHEFFIELD

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NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
2 Donations and legacies				
Donations from individuals and groups (including gift aid)	156,314	-	156,314	190,944
Property donation	-	-	-	132,000
Legacies	11,200	-	11,200	2,560
	<u>£167,514</u>	<u>£-</u>	<u>£167,514</u>	<u>£325,504</u>
3 Charitable activities - Grants				
AB Charitable Trust	20,000	-	20,000	15,000
Albert Hunt Trust	7,000	-	7,000	-
B&Q Foundation	-	10,000	10,000	-
Balcombe Charitable Trust	15,000	-	15,000	15,000
Big Lottery Fund - Reaching Communities	-	-	-	32,233
Charles & Elsie Sykes Trust	-	3,000	3,000	4,000
Department for Levelling Up Housing & Communities - Night Shelter Transformation Fund:				
Capital funding	-	100,000	100,000	-
Revenue funding	-	90,000	90,000	29,832
Emily Weircroft Charitable Trust	500	-	500	500
Freshgate Trust	-	2,000	2,000	-
Forrester Family Trust	-	-	-	40,000
Henry Smith Trust	-	-	-	60,000
James Neill Trust Fund	-	1,000	1,000	-
JG Graves Charitable Trust	-	3,000	3,000	-
NHS S Yorkshire	-	-	-	5,000
Persula Foundation	2,000	-	2,000	-
Sheffield Church Burgesses Trust	-	6,000	6,000	-
Sheffield Renewables	-	2,834	2,834	-
Sheffield Town Trust	3,000	-	3,000	3,000
Souter Charitable Trust	-	4,000	4,000	-
South Yorkshire Community Foundation	-	7,500	7,500	-
Swan Mountain Trust	-	-	-	4,000
Talbot Trust	-	3,000	3,000	2,500
The National Lottery Community Fund:				
Community Organisations Cost of Living Fund	37,712	37,288	75,000	-
The National Lottery Community Fund:				
RC Yorkshire and Humber Region	-	81,374	81,374	-
TVCA - Social Housing Decarbonisation Fund	-	20,300	20,300	-
Other	-	-	-	30,172
	<u>£85,212</u>	<u>£371,296</u>	<u>£456,508</u>	<u>£241,237</u>

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

NOTES TO THE FINANCIAL STATEMENTS

	2024	2023
	£	£
4 Expenditure on charitable activities		
Staff costs	254,501	241,722
Staff recruitment	1,174	-
Accommodation	113,141	75,008
Welfare payments	90,113	125,282
Housing consultancy and professional fees	46,249	-
Volunteering	2,910	1,186
Rent	11,371	10,066
Training	2,626	2,040
Office	4,736	6,604
Insurance	1,651	1,723
Information Technology	7,250	10,804
Payroll	1,277	1,390
Other expenses	3,232	3,280
Consultancy	5,730	17,773
Accountancy and independent examination	2,000	1,920
Interpreting and translation	3,706	2,404
Governance	3,928	4,746
	<u>£555,595</u>	<u>£505,948</u>
5 Welfare payments		
The charity makes weekly payments to asylum seekers and hosts:		
Weekly payments (includes security expenses)	76,060	101,409
Hosts payments	315	150
Emergency payments	2,729	7,459
Bus passes	10,460	15,562
Other travel costs	549	702
	<u>£90,113</u>	<u>£125,282</u>
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	228,932	220,111
Employer's national insurance	12,784	10,744
Employer's pension contributions	12,785	10,867
	<u>£254,501</u>	<u>£241,722</u>

No employees received total employee benefits in excess of £60,000 in either year.

The average number of staff employed was 11 (2023 - 13).

The key management personnel of the charity comprise the Trustees and the Leadership Team.

The total employee benefits of the key management were £131,648 (2023 - £141,917).

The trustees were not paid nor received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees in either year.

ASSIST SHEFFIELD
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NOTES TO THE FINANCIAL STATEMENTS

- 7 Related party transactions
There were no related party transactions requiring disclosure in either year.

	2024	2023
	£	£
8 Independent examiner's fee and other payments		
Independent examiner's fee	£2,000	£1,920
	<u>£2,000</u>	<u>£1,920</u>

- 9 Tangible assets - Freehold properties

	£	
Cost		
As at 1st April 2023	360,919	
Disposal	(75,000)	
	<u>285,919</u>	
As at 31st March 2024		
Depreciation		
As at 1st April 2023 and at 31st March 2024	-	
	<u>-</u>	
Net book value		
As at 31st March 2024	<u>£285,919</u>	

	2024	2023
	£	£
10 Debtors		
Trade debtors	5,198	2,918
Grants receivable	20,300	25,500
Prepayments	116,559	3,588
	<u>£142,057</u>	<u>£32,006</u>

11 Creditors - amounts falling due within one year		
Trade creditors	17,691	15,535
Taxation and social security	6,017	3,204
Accruals	8,771	8,907
	<u>£32,479</u>	<u>£27,646</u>

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

NOTES TO THE FINANCIAL STATEMENTS

12 Analysis of charity funds

	Balance at 1st April 2023	Movement in resources		Transfers	Balance at 31st March 2024
	£	Incoming £	Outgoing £	£	£
Unrestricted funds:					
General funds	74,687	294,737	(291,248)	(39,720)	38,456
Designated funds:					
Redundancy and closure costs	196,400	-	-	39,720	236,120
Properties fund	360,919	-	-	(75,000)	285,919
Proceeds from House Sale	-	11,622	-	75,000	86,622
	<u>632,006</u>	<u>306,359</u>	<u>(291,248)</u>	<u>-</u>	<u>647,117</u>
Restricted funds:					
B&Q Foundation	-	10,000	(10,000)	-	-
Charles & Elsie Sykes Trust	-	3,000	(3,000)	-	-
Department for Levelling Up Housing & Communities - Night Shelter Transformation Fund:					
Capital funding	-	100,000	-	(100,000)	-
Revenue funding	-	90,000	(88,756)	(1,244)	-
Freshgate Trust	-	2,000	(2,000)	-	-
James Neill Trust Fund	-	1,000	(1,000)	-	-
JG Graves Charitable Trust	-	3,000	(3,000)	-	-
Sheffield Church Burgesses Trust	-	6,000	(3,027)	-	2,973
Sheffield Renewables	-	2,834	(2,834)	-	-
Souter Charitable Trust	-	4,000	(4,000)	-	-
Swan Mountain Trust	1,368	-	(1,368)	-	-
South Yorkshire Community Foundation	-	7,500	(7,500)	-	-
Talbot Trust	-	3,000	(3,000)	-	-
The National Lottery Community Fund:					
Community Organisations Cost of Living Fund	-	37,288	(37,288)	-	-
The National Lottery Community Fund:					
RC Yorkshire and Humber Region	-	81,374	(81,374)	-	-
TVCA - Social Housing Decarbonisation Fund	-	20,300	(20,300)	-	-
Properties Fund	-	-	-	101,244	101,244
	<u>1,368</u>	<u>371,296</u>	<u>(268,447)</u>	<u>-</u>	<u>104,217</u>
Total funds	<u>£633,374</u>	<u>£677,655</u>	<u>£(559,695)</u>	<u>£-</u>	<u>£751,334</u>

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

NOTES TO THE FINANCIAL STATEMENTS

12 Analysis of charity funds (continued)

Prior year comparison:

	Balance at 1st April 2022	Movement in resources		Transfers	Balance at 31st March 2023
	£	Incoming £	Outgoing £	£	£
Unrestricted funds:					
General funds	78,832	440,273	(302,602)	(141,816)	74,687
Designated funds:					
Redundancy and closure costs	187,500	-	-	8,900	196,400
Properties fund	228,003	-	-	132,916	360,919
	<u>494,335</u>	<u>440,273</u>	<u>(302,602)</u>	<u>-</u>	<u>632,006</u>
Restricted funds:					
Big Lottery Fund - Reaching Communities	-	32,233	(32,233)	-	-
Charles & Elsie Sykes Trust	-	4,000	(4,000)	-	-
Crisis UK	17,014	-	(17,014)	-	-
Evan Cornish	10,000	-	(10,000)	-	-
Henry Smith Trust	4,000	60,000	(64,000)	-	-
Mass Action	-	2,000	(2,000)	-	-
NHS S Yorkshire	-	5,000	(5,000)	-	-
Night Shelter Transformation Fund	-	29,832	(29,832)	-	-
Quaker Housing Trust	-	1,172	(1,172)	-	-
SCC - COVID	16,920	-	(16,920)	-	-
SCC - Tackling Inequalities	12,336	-	(12,336)	-	-
Sheffield Church Burgesses Trust	3,000	-	(3,000)	-	-
Souter Charitable Trust	3,000	-	(3,000)	-	-
Swan Mountain Trust	-	4,000	(2,632)	-	1,368
Talbot Trust	-	2,500	(2,500)	-	-
Tramlines	-	500	(500)	-	-
Others	<u>992</u>	<u>-</u>	<u>(992)</u>	<u>-</u>	<u>-</u>
	<u>67,262</u>	<u>141,237</u>	<u>(207,131)</u>	<u>-</u>	<u>1,368</u>
Total funds	<u>£561,597</u>	<u>£581,510</u>	<u>£(509,733)</u>	<u>£-</u>	<u>£633,374</u>

ASSIST SHEFFIELD

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

NOTES TO THE FINANCIAL STATEMENTS

13 Analysis of net assets between funds

Total funds are invested as follows

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	285,919	-	285,919
Net current assets	38,456	322,742	104,217	465,415
Net assets	<u>£38,456</u>	<u>£608,661</u>	<u>£104,217</u>	<u>£751,334</u>
Prior year comparison:				
Tangible fixed assets	-	360,919	-	360,919
Net current assets	74,687	196,400	1,368	272,455
Net assets	<u>£74,687</u>	<u>£557,319</u>	<u>£1,368</u>	<u>£633,374</u>

14 A detailed breakdown of the prior year statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Income from:			
Donations and legacies	325,504	-	325,504
Charitable activities:			
Grants	100,000	141,237	241,237
Other trading activities:			
Rental income	12,817	-	12,817
Fundraising activities	256	-	256
Investment income:			
Bank interest receivable	1,696	-	1,696
Total income	<u>440,273</u>	<u>141,237</u>	<u>581,510</u>
Expenditure on:			
Raising funds	3,785	-	3,785
Charitable activities	298,817	207,131	505,948
Total expenditure	<u>302,602</u>	<u>207,131</u>	<u>509,733</u>
Net movement in funds	<u>£137,671</u>	<u>£(65,894)</u>	<u>£71,777</u>

Accounts

ASSIST SHEFFIELD
REGISTERED CHARITY NUMBER 1154862

TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS
SHEFFIELD

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
LEGAL AND ADMINISTRATIVE INFORMATION

Name and principal address	ASSIST Sheffield c/o Victoria Hall Methodist Church Norfolk Street Sheffield S1 2JB
Other names the charity is known by	ASSIST
Charity number	1154862
Trustees	Paul Harvey Peter Wood Elizabeth Clough Kevin Quinton Godfrey Chikaviro - appointed 26.7.22 Joy Uwamurera - appointed 26.7.22 Wendy Yap - appointed 26.7.22 Juliann Hall - resigned 31.8.22 Samuel Burgum - resigned 31.12.22
Leadership team	Anna Rudd - Client Support Manager. Interim director from October 2022. Graham Millar - Executive Director to October 2022 Isabelle Fathimani - Client Support Manager Jochen Kortlander - Accommodation Manager Phil Moore - Operations Manager Clive Last - Volunteer Member Lyndsey McLellan - Fundraising Manager from October 2022.
Bankers	The Co-operative Bank PO Box 250, Skelmersdale, WN8 6WT Charity Bank 194 High Street, Tonbridge, Kent, TN9 1BE Virgin Money 66 Fargate, Sheffield, S1 2HE United Trust Bank One Ropemaker Street, London, EC2Y 9AW
Accountants and independent examiners	Tingle Ashmore Ltd Chartered Accountants Enterprise House, Broadfield Court, Sheffield, S8 0XF

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
TRUSTEES' ANNUAL REPORT

The trustees of the charity submit their annual report and the financial statements for the year ended 31st March 2023.

1. Structure, Governance and Management

The entity is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission in December 2013, charity number 1154862.

2. Charitable Aims and objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in the City of Sheffield and its environs for:

- The relief of people seeking asylum who are in conditions of need, hardship or distress.
- The advancement of the education of the public, and organisations (statutory or voluntary) to assist the inclusion of people seeking asylum into the wider community.

3. Vision and Mission Statement

Our overall **vision** is for all people seeking sanctuary in Sheffield to live life with dignity and hope for the future.

Our **mission** is to enable people seeking sanctuary in the UK who are being denied access to public funds, to sustain resilience against the effects of destitution and to make informed decisions about their future. We challenge the policy of destitution.

4. Our Core Values

Respect: We respect and value the intrinsic dignity and worth of individuals and celebrate diversity. We are committed to equality and creating a culture of inclusion and belonging.

Empowerment: We recognise that our clients are powerful individuals who have the agency and right to personal autonomy. ASSIST will work in ways that empower clients, centering them in our work. We will work to support clients to build resilience, take ownership of their lives and thrive.

Social Justice: Our work and campaigns are based on a deeply held belief in challenging social injustice and participating in a wider movement to bring about social change.

Partnership: We seek diverse perspectives and strive to include the breadth of ideas, experience and skills of all staff and volunteers. Where appropriate, we will collaborate and form strategic partnerships with other voluntary and statutory agencies.

Empathy: At ASSIST, we recognise the humanity in every person we interact with and treat people with compassion and kindness.

Competency: Informed by continuous learning, we aim for excellence and integrity in all our activities. We are courteous, ethical and non-judgemental and operate in line with agreed policies.

Transparency: We are dedicated to and encourage transparency, honesty, commitment and discipline in every aspect of our work.

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
TRUSTEES' ANNUAL REPORT

5. ASSIST's Strategic Objectives

In 2022/23 we engaged in a collaborative review of our current strategy; drawing on the contributions of 38 members of the ASSIST Community across our clients, volunteers, staff and trustees. We have set 5 priority objectives for 2023-2024

- **Include**

We want to make sure that clients influence the way ASSIST works and that our ways of working become even more reflective of different groups in society.

- **Stabilise**

We want to make sure we can increase the quality and length of stay in the housing we offer.

- **Empower**

We want to provide support to clients that is; clear, fair and led by our client's voices.

- **Sustain**

We want to make sure we can carry on providing our core services; housing, casework support and financial support to our clients. We want to make sure that staff and volunteers have what they need to do this, now and in the future.

- **Partnership**

We want to work better and more closely with our partner organisations.

6. ASSIST's Main Activities

The main activities undertaken for the public benefit during the year were the alleviation of destitution for people seeking asylum and the education of the public about asylum and destitution.

In overseeing this work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main activities of the charity are focused on the support of people seeking asylum who have been made destitute by;

- Providing material support through client welfare sessions
- Provision of initial and longer-term accommodation
- Casework and new client appointments
- Accompanying service, through which clients are accompanied to important appointments

ASSIST Sheffield has a policy of supporting up to 100 clients at any one time for a period of up to 3 years, with longer-term accommodation in a house provided for 12 months.

The Community and Fundraising team seeks to increase awareness of the issues facing people seeking asylum through publicity (e.g. local media, social media, newsletters) and by speaking at events. ASSIST will also participate in campaigns with other similar organisations in this sector.

The Charity produces an Annual Report each year, detailing the activities undertaken in the current year to show the public benefit and the achievement of their aims and objectives.

A copy of this report is available from the Charity at the address shown above.

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
TRUSTEES' ANNUAL REPORT

7. Summary of the main achievements during the year

This year, ASSIST's focus has been on ensuring the sustainability of the organisation while rebuilding and stabilising our service delivery in order to meet the needs of our client group following the end of Covid restrictions.

Following the departure of our Executive Director in August 2022, the board of Trustees commissioned a review of ASSIST's leadership and staffing structure to ensure that it was adequately meeting the needs of the organisation and its clients. As a result, responsibility for the operations of the charity were handed on an interim basis to the Leadership Team of senior staff and an external HR consultant was commissioned to consult and advise the organisation.

To preserve the stability and sustainability of the charity, the interim Leadership Team prioritised; the maintenance of ASSIST's core service delivery and operations; the centering of fundraising for ASSIST's work and financial reporting; and worked to ensure the continued effective governance, management and leadership of the charity.

To this end, and in line with our future plans identified in 2021/22, the charity has;

- Conducted a review of our charitable objectives by consulting stakeholders across the organisation;
- Worked to secure funding which will ensure the continued service delivery and core staff roles of the charity; including securing a new five-year grant from the National Lottery Community Foundation to fund our client support services. We also secured project funding via the Night Shelter Transition Fund to undertake a feasibility study looking into the provision of single-room initial accommodation in a hostel setting;
- Produced a three-year budget projection to aid our financial planning and ensure the continuity of our service provision;
- Begun work to ensure our monitoring and evaluation practices effectively capture the data required to ensure effective decision making, demonstrate our effectiveness to funders, and ensure our services are meeting the needs of those we support; including working with external consultants working on a pro bono basis from world-class business technology consultancy BJSS;
- Undertook an external HR review of our staffing and organisation structure and practices;
- Provisionally recruited nine new trustees to the board, including people with lived experience of forced migration and the asylum system and current ASSIST service users, to ensure the continued effective governance of the organisation and make sure that the voice of those we support are represented at every level of decision making within ASSIST.

Our support Services

In 2022/23 ASSIST continued to operate its services in a person-centred, trauma-informed way and further embed its three-stage support model which has been developed in consultation with our clients.

- 1) **Stabilising** - by providing short-term initial accommodation and financial payments, people experience safety and reduced risks around homelessness and poverty;
- 2) **Planning for the future** - through legal referrals, advice, signposting and long-term accommodation, people build resilience and confidence and see improvements in health and wellbeing;
- 3) **Moving On** - through providing support to re-engage with the asylum system and build social networks, people develop their knowledge, understanding and skills and thrive in the local community.

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
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TRUSTEES' ANNUAL REPORT

From 2022/23 ASSIST also took the step of utilising paid caseworkers for the first time. This was as a direct result of feedback via the 2021 Client Voices report and has allowed us to provide consistent and high-quality casework, including allowing us to introduce a higher-tier support service with regular one-to-one contact with a named caseworker and partnerships with specialist mental health services, as well as holding weekly safeguarding meetings regarding clients at significant risk.

The services ASSIST provides include:

Client Welfare Sessions, running 2 days a month, with a one-stop-shop remit, providing face-to-face urgent casework, toiletries, essential provisions and financial and transport support.

ASSIST attends the Wednesday multi-agency drop-in at Victoria Hall where it provides a weekly Help Desk for supporting and assessing new people referred to our service, as well as offering follow up "Welcome to ASSIST" appointments to everyone accepted for our support. Local signposting is also provided to existing clients, as well as the opportunity to collect missed welfare payments.

Our accompanying team supports clients in accessing local services. Our team of 19 volunteers provide accompaniment to doctors, dentists, health centres and solicitors, as well as supporting clients' reporting requirements at Vulcan House. We have continued, where necessary, to support clients who have been detained under the hostile environment which involves ensuring people have access to legal support, phone credit, wellbeing check-up phone calls, as well as information about their rights and the support which is available to them.

A team of interpreters supports our casework services. In addition, we work with interpreting services such as Clear Voice and Talking Heads to ensure that all of our clients are able to access the same quality support and advice free from any language barriers.

Our signposting and access volunteer team researches and facilitates access to the opportunities and services in our local community open to the people we support. We have an established referral relationship with sports and gym facilities at the University of Sheffield, and seek to develop new referral pathways wherever there are community projects or groups that can benefit our clients. In line with our allocated caseworker model implementation and practice, we are focusing on further integrating signposting into our casework team.

Since 2021, our Client Consultation Group of between 4-8 people has met monthly to provide us with insights and feedback on all parts of ASSIST's services and organisational development which are fed into all levels of governance within the organisation; from the trustee board to the leadership and staff team meetings. The group take an active role in the organisation and have presented at our 2022 AGM, sat on staff recruitment panels and two members have so far gone on to join the trustee board.

Accommodation

ASSIST remains the largest provider of accommodation for people who have been refused asylum in South Yorkshire. Our accommodation offer provides the stability that is required in order to allow people to begin to address the underlying causes of their destitution.

We have continued work to expand and develop our provision to allow more people to access longer periods in our accommodation and can now offer 42 bedspaces in nine ASSIST houses and three properties run by our partner organisation Open Hands with financial support from ASSIST. 73 people lived in ASSIST housing during the year, and a further 14 in the Open Hands properties.

ASSIST SHEFFIELD
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TRUSTEES' ANNUAL REPORT

Our partnership with South Yorkshire Housing Association (SYHA) has allowed us to provide short-term initial accommodation to people who have newly been made destitute in a multiple-occupancy 'Welcome House'. These properties are provided on a short term lease agreement and funding was secured for a feasibility study to explore the development of this work on a longer term basis.

Alongside our housing provision we provide short term hosted accommodation through volunteer host households who offer person-centered support for women clients in the early stages of ASSIST support and other clients for whom such an arrangement are more beneficial. We continue to work with national hosting networks. 11 individuals benefited from being placed in hosted accommodation during the year.

We have expanded our property portfolio by five further properties that house refugee families referred to us through Sheffield City Council's resettlement scheme. The resulting rental income is used to cross-subsidise our accommodation for ASSIST clients.

8. Future plans

In order to deliver on our strategic objectives for 2023/24 we will:

Include

To achieve this goal we will:

- Review our HR and tendering policies and procedures to ensure that they promote client inclusion, increasing diversity and anti-oppressive practice.
- Apply for specific funding to develop client participation and broader equity, inclusion and diversity throughout ASSIST, including client consultation and specialist training for staff, trustees and volunteers.
- Design and deliver a bi-annual consultation process with all ASSIST clients to evaluate our services and identify client priorities.
- Maintain and develop the role of the Client Consultation Group, and ensure that their participation is included in an organisation-wide protocol for developing new services and areas of work.
- Set targets for recruitment of people with lived experience of the asylum process and from other marginalised groups to the staff and volunteer teams. These targets, and specific plans to achieve them, will be included in the performance reviews for staff members with relevant responsibilities.

Stabilise

To achieve this goal we will:

- Maintain all ASSIST accommodation to specified standards, including for energy efficiency, facilities and comfort, with a trauma-informed focus on providing safety, dignity and emotional security in homely environments;
- Ensure that all ASSIST homes are managed and supported to a high and consistent standard, including clear and transparent policies on duration of stay, expectations of clients while in our houses, and procedures for resolving conflicts or problems;
- Secure and maintain 5 houses for people with refugee status, directing surplus income towards housing for ASSIST clients;
- Further develop our 'welcome accommodation' to provide supervised and safe accommodation to clients in the first stage of our support.
- Support volunteer host households to provide additional accommodation spaces for our clients, particularly women.

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
TRUSTEES' ANNUAL REPORT

Empower

To achieve this goal we will:

- Recruit, train and support sufficient staff and volunteers to deliver a trauma-informed and holistic support service.
- We will ensure that IT, training and other resources are developed to support and monitor client progression through ASSIST's support offer.
- Ensure that ASSIST clients are fully informed about ASSIST's services, personnel, strategy and values and their own stage within our support model, including through accessible signage and information resources.
- Develop and deliver a programme of rights workshops for clients.
- Explore ways to secure legal triage and assessment for all new clients within the first 3 - 6 months of joining ASSIST.

Sustain

To achieve this goal we will:

- Develop a new fundraising strategy, including priorities for development and expansion of services, as well as maintaining existing capacity.
- Review our existing monitoring and evaluation processes, and develop a new M&E framework to provide the information that is most effective for service evaluation, improvement and reporting to stakeholders.
- Ensure that all staff and volunteers have effective supervision, training and support for their roles, and clarity about roles, accountability and decision-making processes.
- Wellbeing is key - we will pay particular attention to the impact of vicarious trauma on people working directly with clients, and implement processes to reduce the risk of harm to staff and volunteers in these roles.
- Develop an internal & external communications strategy, ensuring that all stakeholders are informed about ASSIST's work and invited and enabled to contribute in the most useful ways. Public communications will centre the experience and expertise of ASSIST clients, and represent the diversity of our community.
- Co-develop a strategic plan for 2024-2029 in collaboration with clients, volunteers, staff, trustees and partner organisations.

Partnership

To achieve this goal we will:

- Create referral pathways with smaller migrant rights organisations in the region that have expertise in providing specialist support to our clients.
- Review the aims of scope of ASSIST's campaigning work, as part of the strategy development for 2024-2029. We will apply for funding to meet the campaigns and communications goals identified by this process.
- Maintain and develop our engagement with existing partners and networks, including collaborating where possible on fundraising, improving standards and building resilience across the migrant rights sector.
- Continuously share and learn emerging best practices with local and national partner organisations.

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
TRUSTEES' ANNUAL REPORT

9. Reserves Policy

ASSIST has a reserves policy of retaining sufficient unrestricted funds to ensure the charity has adequate financial resources to meet its unfunded financial obligations for at least 5 months (plus potential redundancy costs) if no further income is received. The trustees have reviewed the policy and reflected that 5 months would be adequate time for the charity to adjust its charitable activity and expenditure, should this be necessary due to a decrease in income (e.g. series of negative grant decisions). The current designated reserves figure is £196,400 (see note 13).

The free reserves as at 31st March 2023 were £74,687 (see note 13).

In addition to the free reserves there was £1,368 held in restricted funds (see note 13).

10. Trustees' responsibilities statement

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Annual Report was approved by the trustees on 27th July 2023 and signed on their behalf by

.....
Kevin Quinton

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSIST SHEFFIELD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2023 which are set out on pages 10 to 21

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated: 19th September 2023

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	2023	2023	2023	2022
		£	£	£	£
Income from:					
Donations and legacies	2	325,504	-	325,504	166,387
Charitable activities					
Grants	3	100,000	141,237	241,237	227,098
Other trading activities:					
Rental income		12,817	-	12,817	-
Fundraising activities		256	-	256	6,735
Investment income					
Bank interest receivable		1,696	-	1,696	693
Total income		<u>440,273</u>	<u>141,237</u>	<u>581,510</u>	<u>400,913</u>
Expenditure on:					
Raising funds		3,785	-	3,785	3,648
Charitable activities	4	298,817	207,131	505,948	442,862
Total expenditure		<u>302,602</u>	<u>207,131</u>	<u>509,733</u>	<u>446,510</u>
Net income/(expenditure) for the year		137,671	(65,894)	71,777	(45,597)
Reconciliation of funds:					
Total funds brought forward		<u>494,335</u>	<u>67,262</u>	<u>561,597</u>	<u>607,194</u>
Total funds carried forward		<u>£632,006</u>	<u>£1,368</u>	<u>£633,374</u>	<u>£561,597</u>

ANALYSIS OF NET MOVEMENT IN FUNDS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Net income/(expenditure) for the year	137,671	(65,894)	71,777	(45,597)
Property donation	<u>(132,000)</u>	<u>-</u>	<u>(132,000)</u>	<u>-</u>
Net movement in funds available for future activities	<u>£5,671</u>	<u>£(65,894)</u>	<u>£(60,223)</u>	<u>£(45,597)</u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
BALANCE SHEET

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	9	<u>360,919</u>	<u>228,003</u>
Current assets			
Debtors	10	32,006	16,427
Cash at bank and on hand		<u>268,095</u>	<u>330,293</u>
		300,101	346,720
Creditors - amounts falling due within one year	11	<u>27,646</u>	<u>13,126</u>
Net current assets		<u>272,455</u>	<u>333,594</u>
Net assets		<u>£633,374</u>	<u>£561,597</u>
Charity funds			
General funds	13	74,687	78,832
Designated funds	13	<u>557,319</u>	<u>415,503</u>
Unrestricted funds		632,006	494,335
Restricted funds	13	<u>1,368</u>	<u>67,262</u>
Total funds	12	<u>£633,374</u>	<u>£561,597</u>

These financial statements were approved and authorised for issue by the Board on 27th July 2023 and signed on their behalf by

.....
Kevin Quinton

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
STATEMENT OF CASH FLOWS

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash used in operating activities	<u>(62,978)</u>	<u>(50,737)</u>
 Cash flows from investing activities:		
Interest received	1,696	693
Purchase of property	<u>(916)</u>	<u>-</u>
Net cash provided by investing activities	<u>780</u>	<u>693</u>
 Change in cash and cash equivalents in the year	(62,198)	(50,044)
Cash and cash equivalents at the beginning of the year	<u>330,293</u>	<u>380,337</u>
Cash and cash equivalents at the end of the year	<u>£268,095</u>	<u>£330,293</u>
 Cash and cash equivalents consists of:		
Cash at bank and on hand	<u>£268,095</u>	<u>£330,293</u>
 Reconciliation of net income to net cash flow from operating activities:		
Net income/(expenditure) for the year	71,777	(45,597)
Adjustments for:		
Interest receivable	(1,696)	(693)
Increase in debtors	(15,579)	(12,668)
Increase in creditors	14,520	8,221
Property donation	<u>(132,000)</u>	<u>-</u>
Net cash used in operating activities	<u>£(62,978)</u>	<u>£(50,737)</u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

(a) General information and basis of preparation

ASSIST Sheffield is a Charitable Incorporated Organisation registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties. They believe that the charity will continue to operate for 12 months from authorisation of these financial statements. Although not all funding streams are secure this far in advance, the trustees will develop a plan of action to be taken to reduce costs, should the required income not be secured.

(c) Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Donations

Donations are treated as income when received.

Donated assets are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control of the asset.

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

(d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(e) Fixed assets and depreciation

Individual items costing less than £1,000 are not treated as fixed assets.

Freehold properties are held at cost, and depreciated over the expected useful life of the asset. However, changes in market prices may indicate that the residual value of the properties have stayed the same, or increased. In this case, no depreciation charge would be made for the year.

(f) Cash and cash equivalents

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

(g) Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(h) Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(i) Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme for its employees. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(j) Leases

Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
2 Donations and legacies				
Donations from individuals and groups (including gift aid)	190,944	-	190,944	166,387
Property donation	132,000	-	132,000	-
Legacies	2,560	-	2,560	-
	<u>£325,504</u>	<u>£-</u>	<u>£325,504</u>	<u>£166,387</u>
3 Charitable activities - Grants				
AB Charitable Trust	15,000	-	15,000	15,000
Albert Hunt Trust	-	-	-	2,500
Austin and Hope	-	-	-	1,000
Balcombe Charitable Trust	15,000	-	15,000	20,000
The Barrow Cadbury Trust - COVID-19	-	-	-	200
Big Lottery Fund - Reaching Communities	-	32,233	32,233	57,007
Blue Thread	25,500	-	25,500	7,500
Charles & Elsie Sykes	-	4,000	4,000	-
Emily Weircroft Charitable Trust	500	-	500	500
Evan Cornish	-	-	-	10,000
Forrester Family Trust	40,000	-	40,000	-
Henry Smith Extra	-	-	-	16,250
Henry Smith Trust	-	60,000	60,000	60,000
JG Graves Charitable Trust	-	-	-	(1,115)
Mass Action	-	2,000	2,000	-
NHS S Yorkshire	-	5,000	5,000	-
NSTF-Night Shelter Transformation	-	29,832	29,832	-
Quaker Housing Trust	-	1,172	1,172	-
Sheffield Church Burgesses Trust	-	-	-	3,000
SCC - COVID	-	-	-	16,920
SCC - Tackling Inequalities	-	-	-	12,336
Sheffield Town Trust	3,000	-	3,000	3,000
Souter Charitable Trust	-	-	-	3,000
Swan Mountain	-	4,000	4,000	-
Talbot Trust	-	2,500	2,500	-
Tramlines	-	500	500	-
The James Neill Trust Fund	1,000	-	1,000	-
	<u>£100,000</u>	<u>£141,237</u>	<u>£241,237</u>	<u>£227,098</u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

	2023	2022
	£	£
4 Expenditure on charitable activities		
Staff costs	241,722	219,931
Accommodation	75,008	62,443
Welfare payments	125,282	104,808
Volunteering	1,186	267
Rent	10,066	7,823
Training	2,040	1,451
Office	6,604	6,128
Insurance	1,723	1,468
Information Technology	10,804	8,178
Payroll	1,390	1,388
Other expenses	3,280	2,550
Consultancy	17,773	4,093
Accountancy and independent examination	1,920	1,560
Interpreting and translation	2,404	2,200
Legal fees	-	15,514
Governance	4,746	2,852
Trustee expenses	-	208
	<u>£505,948</u>	<u>£442,862</u>
5 Welfare payments		
The charity makes weekly payments to asylum seekers and hosts:		
Weekly payments (includes security expenses)	101,409	91,450
Hosts payments	150	105
Emergency payments	7,459	4,500
Bus passes	15,562	8,434
Other travel costs	702	319
	<u>£125,282</u>	<u>£104,808</u>
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	220,111	184,604
Employer's national insurance	10,744	8,973
Employer's pension contributions	10,867	7,354
Termination costs	-	19,000
	<u>£241,722</u>	<u>£219,931</u>

No employees received total employee benefits in excess of £60,000 in either year.

The average number of staff employed was 13 (2022 - 11).

The key management personnel of the charity comprise the Trustees and the Leadership Team.

The total employee benefits of the key management were £141,917 (2022 - £108,728).

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The trustees received no remuneration in either year. The reimbursement of trustee expenses was as follows:

	2023	2022	2023	2022
	Number	Number	£	£
Mobile phone	-	1	-	208
	<u>-</u>	<u>1</u>	<u>-</u>	<u>208</u>
	<u>-</u>	<u>1</u>	<u>£-</u>	<u>£208</u>

7 Related party transactions

Paul Harvey, a trustee of the charity, is also key management personnel of Voluntary Action Sheffield, from within which VAS Community Accountancy operates. This is not considered to be a conflict of interest due to the reporting lines in place within Voluntary Action Sheffield and the position adopted by Paul on the board of ASSIST Sheffield.

	2023	2022
	£	£
8 Independent examiner's fee and other payments		
Independent examiner's fee	<u>£1,920</u>	<u>£1,560</u>

9 Tangible assets - Freehold properties

	£
Cost	
As at 1st April 2022	228,003
Addition	<u>132,916</u>
As at 31st March 2023	<u>360,919</u>
Depreciation	
As at 1st April 2022 and at 31st March 2023	<u>-</u>
Net book value	
As at 31st March 2023	<u>£360,919</u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

			2023	2022	
			£	£	
10	Debtors				
	Trade debtors		2,918	-	
	Grants receivable		25,500	12,387	
	Prepayments		3,588	4,040	
			<u>£32,006</u>	<u>£16,427</u>	
11	Creditors - amounts falling due within one year				
	Trade creditors		15,535	6,598	
	Taxation and social security		3,204	-	
	Accruals		8,907	6,528	
			<u>£27,646</u>	<u>£13,126</u>	
12	Analysis of net assets between funds				
	Total funds are invested as follows				
		General funds	Designated funds	Restricted funds	Total funds
		£	£	£	£
	Tangible fixed assets	-	360,919	-	360,919
	Net current assets	74,687	196,400	1,368	272,455
	Net assets	<u>£74,687</u>	<u>£557,319</u>	<u>£1,368</u>	<u>£633,374</u>
	Prior year comparison:				
	Tangible fixed assets	-	228,003	-	228,003
	Net current assets	78,832	187,500	67,262	333,594
	Net assets	<u>£78,832</u>	<u>£415,503</u>	<u>£67,262</u>	<u>£561,597</u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

13 Analysis of charity funds

	Balance at 1st April 2022	Movement in resources		Transfers	Balance at 31st March 2023
	£	£	£	£	£
Unrestricted funds:					
General funds	78,832	440,273	(302,602)	(141,816)	74,687
Designated funds:					
Redundancy and closure costs	187,500	-	-	8,900	196,400
Properties fund	228,003	-	-	132,916	360,919
	<u>494,335</u>	<u>440,273</u>	<u>(302,602)</u>	<u>-</u>	<u>632,006</u>
Restricted funds:					
Big Lottery Fund - Reaching Comr	-	32,233	(32,233)	-	-
Charles & Elsie Sykes	-	4,000	(4,000)	-	-
Crisis UK	17,014	-	(17,014)	-	-
Evan Cornish	10,000	-	(10,000)	-	-
Henry Smith Trust	4,000	60,000	(64,000)	-	-
Mass Action	-	2,000	(2,000)	-	-
NHS S Yorkshire	-	5,000	(5,000)	-	-
NSTF-Night Shelter Transformation	-	29,832	(29,832)	-	-
Quaker Housing Trust	-	1,172	(1,172)	-	-
SCC - COVID	16,920	-	(16,920)	-	-
SCC - Tackling Inequalities	12,336	-	(12,336)	-	-
Sheffield Church Burgesses Trust	3,000	-	(3,000)	-	-
Souter Charitable Trust	3,000	-	(3,000)	-	-
Swan Mountain	-	4,000	(2,632)	-	1,368
Talbot Trust	-	2,500	(2,500)	-	-
Tramlines	-	500	(500)	-	-
Others	992	-	(992)	-	-
	<u>67,262</u>	<u>141,237</u>	<u>(207,131)</u>	<u>-</u>	<u>1,368</u>
Total funds	<u>£561,597</u>	<u>£581,510</u>	<u>£(509,733)</u>	<u>£-</u>	<u>£633,374</u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

13 Analysis of charity funds (continued)

Prior year comparison:

	Balance at 1st April 2021	Movement in resources		Balance at 31st March 2022
	£	Incoming £	Outgoing £	£
Unrestricted funds:				
General funds	5,570	219,815	(146,553)	78,832
Designated funds:				
Redundancy and closure costs	187,500	-	-	187,500
Properties fund	228,003	-	-	228,003
	<u>421,073</u>	<u>219,815</u>	<u>(146,553)</u>	<u>494,335</u>
Restricted funds:				
Albert Hunt Trust	-	2,500	(2,500)	-
Austin and Hope	-	1,000	(1,000)	-
Awards For All	16,161	-	(16,161)	-
The Barrow Cadbury Trust - COVID-19 Support Fund	9,546	200	(9,746)	-
Big Lottery Fund - Reaching Communities	38,587	57,007	(95,594)	-
Charities Aid Foundation	527	-	(527)	-
Crisis UK	44,585	-	(27,571)	17,014
Evan Cornish	6,419	10,000	(6,419)	10,000
Freshgate Trust	2,000	-	(2,000)	-
Henry Smith Extra	16,250	16,250	(32,500)	-
Henry Smith Trust	-	60,000	(56,000)	4,000
Hilden Charitable Fund	5,000	-	(5,000)	-
JG Graves Charitable Trust	3,115	(1,115)	(2,000)	-
Lloyds Bank Foundation	4,853	-	(4,853)	-
No Accommodation Network	7,283	-	(7,283)	-
SCC - COVID	-	16,920	-	16,920
SCC - Tackling Inequalities	-	12,336	-	12,336
Sheffield Church Burgesses Trust	3,000	3,000	(3,000)	3,000
Sheffield Town Trust	2,800	-	(2,800)	-
Sir Jules Thorn	1,000	-	(1,000)	-
South Yorkshire Community Fund	1,600	-	(1,600)	-
Souter Charitable Trust	-	3,000	-	3,000
Swan Mountain	55	-	(55)	-
The James Neill Trust Fund	500	-	(500)	-
Others	<u>22,840</u>	<u>-</u>	<u>(21,848)</u>	<u>992</u>
	<u>186,121</u>	<u>181,098</u>	<u>(299,957)</u>	<u>67,262</u>
Total funds	<u>£607,194</u>	<u>£400,913</u>	<u>£(446,510)</u>	<u>£561,597</u>

ASSIST SHEFFIELD
TRUSTEES ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

- 14 A detailed breakdown of the prior year statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Income from:			
Donations and legacies	166,387	-	166,387
Charitable activities:			
Grants	46,000	181,098	227,098
Other trading activities:			
Fundraising activities	6,735	-	6,735
Investment income:			
Bank interest receivable	693	-	693
Total income	<u>219,815</u>	<u>181,098</u>	<u>400,913</u>
Expenditure on:			
Raising funds	3,554	94	3,648
Charitable activities	142,999	299,863	442,862
Total expenditure	<u>146,553</u>	<u>299,957</u>	<u>446,510</u>
Net movement in funds	<u>£73,262</u>	<u>£(118,859)</u>	<u>£(45,597)</u>

Accounts

ASSIST SHEFFIELD
REGISTERED CHARITY NUMBER 1154862

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022

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ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
LEGAL AND ADMINISTRATIVE INFORMATION

Name and principal address	ASSIST Sheffield c/o Victoria Hall Methodist Church Norfolk Street Sheffield S1 2JB
Other names the charity is known by	ASSIST
Charity number	1154862
Trustees	Paul Harvey Juliann Hall Samuel Burgum Peter Wood Elizabeth Clough Mehmet Acar Kevin Quinton - appointed Sep-21 Peace Ahens - appointed Jun-21 Richard Chessum - resigned Jun-21 Ethel Maqeda - resigned Dec-21 Anderson Moyo - resigned Mar-22
Leadership team	Graham Millar - Executive Director (appointed May 21) Kevin Quinton - Resource Manager (resigned May 21) Anna Rudd - Client Support Manager Isabelle Fathimanin - Client Support Manager Jochen Kortlander - Accommodation Manager Clive Last - Volunteer Member Maggie Parr - Volunteer Member (resigned May 21)
Bankers	The Co-operative Bank PO Box 250, Skelmersdale, WN8 6WT Charity Bank 194 High Street, Tonbridge, Kent, TN9 1BE Virgin Money 66 Fargate, Sheffield, S1 2HE
Accountants and independent examiners	Tingle Ashmore Ltd Enterprise House, Broadfield Court, Sheffield, S8 0XF

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

The trustees of the charity submit their annual report and the financial statements for the year ended 31st March 2022.

1. Structure, Governance and Management

The entity is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission in December 2013, charity number 1154862.

2. Charitable Aims and objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in the City of Sheffield and its environs for:

- The relief of asylum seekers who are in conditions of need, hardship or distress.
- The advancement of the education of the public, and organisations (statutory or voluntary) to assist the inclusion of asylum seekers into the wider community.

3. Vision and Mission Statement

Our overall vision is for all people seeking asylum in Sheffield to live life with dignity and hope for the future.

Our mission is to work with people seeking asylum with no recourse to public funds to build resilience against the effects of destitution and to make informed decisions about their future. We challenge the policy of destitution.

4. Our Core Values

Respect: We respect and value the intrinsic dignity and worth of all individuals and celebrate diversity. We are committed to equality and creating a culture of inclusion and belonging.

Empowerment: We recognise that our clients are resilient individuals who have agency and the right to personal autonomy. ASSIST will commit to include clients in decision making wherever possible. We will support clients to take ownership of their lives and thrive.

Social Justice: Our work and campaigns are based on a deeply held belief in challenging social injustice, specifically the aspects of the asylum system that are inhumane. Where appropriate, ASSIST will participate in a wider movement to bring about social change, challenging racism and oppression.

Partnership: We seek diverse perspectives and strive to include the breadth of ideas, experience and skills of all clients, staff and volunteers. Where appropriate, we will collaborate and form strategic partnerships with other voluntary and statutory agencies.

Empathy: We recognise the humanity in every person we interact with and treat people with compassion and kindness.

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

Competency: Informed by continuous learning and self-reflection, we aim for excellence and integrity in all our activities.

Transparency: We are dedicated to and encourage transparency and openness in every aspect of our work.

5. ASSIST's Strategic Objectives

In 2020 we developed a 3 year strategy for the organisation. We have set 5 priority objectives for 2021-2024

- **Improving our support model**

We will further embed our strengths-based 3-stage model of support. This model ensures that service users are empowered to find a pathway out of destitution in a way that respects their agency and skills, is grounded in ASSIST values and is sensitive to individual needs at different stages of their journey.

- **Expanding our housing offer**

We will continue to ensure that those seeking sanctuary and experiencing destitution are being provided with the stability they require to address the root causes of their situation. We will focus on growing the provision of housing that provides this much needed stability.

- **Growing our partnerships**

We will scale up our existing partnership work and work with other agencies to develop a more integrated community based response to destitution of people seeking sanctuary in our area.

- **Greater impact through campaigning and awareness raising**

We will continue to raise the profile of asylum destitution both locally and nationally. We will ensure that all our campaigning is driven by, and amplifies the voices of, people with lived experience of the asylum system.

- **Deepening our work on anti-racism, diversity, equity and inclusion**

ASSIST will increase diversity among volunteers, trustees and our staff team. Everyone at ASSIST will demonstrate commitment to anti-racist practice and support with driving forwards our commitment to greater diversity and equity in our organisation. ASSIST will make it more possible for people with lived experience of the asylum journey to participate within the organisation.

6. ASSIST's Main Activities

The main activities undertaken for the public benefit during the year were the alleviation of destitution for asylum seekers and the education of the public about asylum and destitution.

In overseeing this work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main activities of the charity are focussed on the support of people seeking asylum who have been made destitute, by:

- Client Welfare sessions
- Provision of emergency and longer-term accommodation
- Casework and new client appointments
- Provision of monthly welfare payments (may include a bus pass)
- Accompanying service, through which clients are accompanied to important appointments

ASSIST SHEFFIELD
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ASSIST supports up to 100 clients at any one time for a period of up to 3 years. Longer-term accommodation in a house is normally provided for up to 12 months.

The Community and Fundraising team seeks to increase awareness of the issues facing people seeking asylum by publicity (e.g. local media, social media, newsletters) and by speaking at events. ASSIST will also join in campaigns with other similar organisations in this sector.

The Charity produces an Annual Report each year, detailing the activities undertaken in the current year to show the public benefit and the achievement of their aims and objectives.

A copy of this report is available from the Charity at the address shown above.

7. Summary of the main achievements during the year

This year, ASSIST's focus has been on maintaining the stability of the organisation and ensuring our service delivery capacity is able to meet the changing needs of our client group as lockdown measures have been adjusted and ultimately withdrawn.

Our new Executive Director began work reviewing and improving our organisational governance, working with the trustee board to bring our practice in line with the Charity Governance Code, and supporting the recruitment and induction of new trustees to the board — including recruiting new trustees with lived experience of the asylum system.

We also continued to work actively to address racist and oppressive systems and practices both within our organisation and in wider society by:

- continuing the important work of our Anti-Oppression Working Group as a space for reflection, discussion and the identification of key areas for improvement
- Introducing training for all staff and volunteers on anti-racist practice
- Working with an external freelance consultant to review our future plans for this work
- Running workshops for staff and volunteers on identifying examples of interpersonal and institutional racism and reviewing our policies and procedures in light of these
- Implementing a weighted scoring system for staff vacancies to prioritise shortlisting people with lived experience
- Producing a language guide to ensure our communication is humanising and does not reenforce existing power imbalances or structures of oppression

Our support Services

Our Support Services include

Client Welfare Sessions, running 2 days a month, with a one-stop-shop remit, providing face-to-face urgent casework, toiletries, essential provisions and our usual financial and transport support. We have expanded the volunteer team and moved delivery of this essential service back into the ASSIST offices.

Our volunteer team has been expanded, with new people recruited and trained to provide casework support on a biweekly basis. In addition to ASSIST's core volunteer training modules, compulsory three-part casework skills training have been delivered to all new casework volunteers, whilst refresher training is provided every six weeks, with a focus on trauma-informed practices, to ensure a high level of casework is maintained and to address any gaps in knowledge.

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The multiagency drop-in has resumed operating on Wednesday afternoons and ASSIST attends in order to provide a weekly Help Desk where we see and assess new people referred to ASSIST, as well as offering follow up "Welcome to ASSIST" appointments to everyone accepted for our support. Local signposting is also provided to existing clients, as well as the opportunity to collect missed welfare payments.

Our accompanying team has been expanded to meet the requirements of clients accessing newly-opened services following the reduction of COVID lockdown measures. Over 20 volunteers provide accompaniment to doctors, dentists, health centres and solicitors, as well as supporting clients' reporting requirements at Vulcan House. Following the detention of several clients, ASSIST has developed a detention action plan for clients which ensures people who have been detained have access to legal support, phone credit, wellbeing check-up phone calls, as well as information about their rights and the support which is available to them. The team have also developed their work around supporting people accessing the criminal justice system, providing moral and advocacy support to clients who find themselves needing to attend court appearances.

Our interpreting team has been re-established following COVID, with over 30 interpreters now on the team. We are working to build relationships between interpreters and caseworkers through social events and shared training, and we are increasing the staff time dedicated to supporting and developing the interpreter team. We are retaining our contract with Language Line to ensure there is back-up or short-notice provision for interpretation.

We have established a new signposting and access volunteer team with a focus on researching and providing access to local activities and services. This has included working to support clients with access to sports and gym facilities, and ensuring there is available sports clothing for any clients that need it. The team also identifies points at which clients encounter barriers to services, such as with dental practices and legal advice, so that we can advocate for changes in referral and access systems.

We have established a Client Consultation Group which aims to be a safe and supportive space for our clients to reflect and feed back on their experiences of ASSIST support. Since being established, the group has discussed accessing casework support, welfare sessions, new client appointments, dignity and trauma-informed principles. The organisation has implemented multiple specific changes as a result of feedback from the group, including changes to the format, content and language of our service agreement and consent forms. One CCG member has gone on to join ASSIST's Trustee board and another has begun volunteering in multiple partner organisations following their involvement.

Accommodation

ASSIST's accommodation offer ensures that people have got the stability that is necessary to address the underlying causes of their destitution. We have continued to adapt our accommodation service model to the needs of our clients which has enabled them to follow government guidelines and take the necessary precautions during the pandemic.

In place of our previous emergency night shelter, we ran a five-bedroom 'welcome house' for newly destitute clients at risk of homelessness. The property was kindly offered to us on a short-term lease by South Yorkshire Housing Association (SYHA) and allowed for social distancing as all residents have individual bedrooms. 17 clients stayed at the house up until the end of March 2022. We also recruited a part-time worker with particular oversight for this aspect of our accommodation service. The model was deemed a success and an agreement has been reached with SYHA for the use of another one of their properties for later in 2022.

ASSIST SHEFFIELD
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Our hosting programme has continued, albeit on a much reduced scale with just two clients having been offered hosted accommodation. We have also established a working relationship with national hosting networks which resulted in placements for two further ASSIST clients.

We have continued to support individuals living in the nine ASSIST houses (35 bedspaces) and the three houses run by our partner organisation Open Hands (12 bedspaces) with some financial support from ASSIST. Due to the unique set of challenges during the pandemic, we temporarily suspended our usual time limit to give clients additional time to resolve their situation. 52 people lived in ASSIST housing during the year, and a further 13 in the Open Hands properties.

As a new area of work, we have started to explore the provision of accommodation to refugee families who are being resettled to Sheffield as a potential income-generating activity to further support our charitable objectives.

Volunteering

We are fortunate to have over 140 active volunteers working across more than a dozen different teams. Our volunteers are crucial to ASSIST achieving its objectives of supporting people who have been refused asylum, as they play a very significant role in the delivery of our services.

Having a large number of volunteers demonstrates the support that ASSIST receives from the local community in Sheffield. Our volunteers are excellent at spreading the message of ASSIST and our activities, which has a positive impact on the number of our regular individual donors. We employ a Volunteering Coordinator responsible for recruiting, inducting and training our volunteers. This remains an essential role within the organisation.

We have delivered a regular programme of online volunteer training, including an introduction to ASSIST, Confidentiality & Data protection and Safeguarding & Boundaries for all new volunteers.

8. Future plans

We will continue to build on and work towards delivering our strategic objectives as an organisation. In order to ensure we progress and develop our work we will:

- Produce a strategic plan which will identify targets, key performance indicators, and commitments against our strategic objectives.
- Secure funding opportunities to ensure the continuity and development of our service delivery as well as the core staff roles which enable this work.
- Produce a three-year budget forecast to support our financial planning and ensure continuity and service provision.
- Ensure our monitoring and evaluation practices effectively capture and demonstrate our effectiveness to funders.
- Review our staffing and organisational structure to ensure effective decision making and distribution of responsibilities, and review our HR provision and practices.
- Continue to develop and support our volunteer community, introducing more regular review meetings and volunteer forums to allow consultation and feedback, and to continue to increase the diversity of background, ethnicity, age and life experience within our volunteer teams.

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In line with our strategic objectives, we will also:

Support

- Secure funding to develop high tier support services for clients with multiple and complex needs
- Conduct a full review of our services inline with trauma-informed principles, and provide dedicated training on this topic
- Update our casework management systems and review our data capture, monitoring and evaluation practices that track our clients journey through ASSIST and outcomes of support and intervention
- Move to a casework model where every client has a primary assigned caseworker
- Devise and deliver a 'Know Your Rights' workshop programme for clients, covering: immigration, criminal justice systems, detention, right to work, among other topics

Accommodation

- Continue to develop our emergency accommodation offer to newly destitute individuals in cooperation with partner organisations
- Consolidate the number of bed-spaces for clients in ASSIST houses in line with demand for accommodation by our clients
- Improve energy efficiency of ASSIST accommodation in order to reduce our organisation's carbon footprint and decrease future running costs
- Expand the provision of refugee housing, in partnership with supportive landlords and the local authority, as a means of both offering stable accommodation to people who have recently obtained status whilst generating funds for our wider housing services
- Provide enhanced housing maintenance services at all ASSIST properties

Partnership

- Continue to work in collaboration with local partner organisations to improve support provision for service users and increase capacity to apply for joint funding, meeting regularly with others in the sector to identify funding opportunities and address service needs
- Strengthen and develop partnerships specifically with legal practitioners. Access to high quality legal advice is essential for our clients to understand what their options are and we will seek to build relationships and capacity in this area
- To participate in the sharing and learning of best practice, from both local and national partner organisations, to increase support and accommodation provision for our service users
- Building and extending our partnership work with the housing sector, particularly housing associations

Campaigning

- Develop our links with local councils in South Yorkshire to advocate for better access to local services for people with no recourse to public funds
- Utilise social media to communicate and further the aims of ASSIST and ensure website is updated regularly
- Involve clients wherever possible in campaign and awareness work

Anti-racism

- Continue diversifying ASSIST's volunteer teams by utilising recruitment methods that are inclusive and reach out to different communities
- Work systematically on objectives and actions identified with the external freelance consultant
- Review and seek to adopt any relevant recommendations from the Racial Equality Commission report commissioned locally by Sheffield City Council
- Continue to work towards a board which is reflective of those we support, with 50% of the membership being of people from Black, Asian, Minority Ethnic and Refugee (BAMER) backgrounds.
- Seek funding for a BAMER Community Engagement Officer post to establish and develop links to appropriate community organisations

ASSIST SHEFFIELD
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9. Reserves Policy

ASSIST has a reserves policy of retaining sufficient unrestricted funds to ensure the charity has adequate financial resources to meet its unfunded financial obligations for at least 6 months (plus potential redundancy costs) if no further income is received. The trustees have reviewed the policy and reflected that 6 months would be adequate time for the charity to adjust its charitable activity and expenditure, should this be necessary due to a decrease in income (e.g. series of negative grant decisions). The current designated reserves figure is £187,500 (see note 13).

The free reserves as at 31st March 2022 were £78,832 (see note 14).

In addition to the free reserves there was £67,262 held in restricted funds (see note 14).

10. Trustees' responsibilities statement

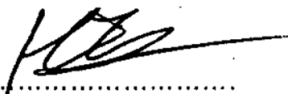
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Annual Report was approved by the trustees on 27th September 2022 and signed on their behalf by


.....
Kevin Quinton

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSIST SHEFFIELD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2022 which are set out on pages 10 to 21

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants & Registered Auditors
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated: 21st October 2022

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	2022	2022	2022	2021
		£	£	£	£
Income from:					
Donations and legacies	2	166,387	-	166,387	148,271
Charitable activities					
Grants	3	46,000	181,098	227,098	456,163
Other trading activities:					
Fundraising activities		6,735	-	6,735	9,578
Investment income					
Bank interest receivable		693	-	693	467
Other income		-	-	-	20
Total income		<u>219,815</u>	<u>181,098</u>	<u>400,913</u>	<u>614,499</u>
Expenditure on:					
Raising funds		3,554	94	3,648	1,807
Charitable activities	4	142,999	299,863	442,862	396,431
Total expenditure		<u>146,553</u>	<u>299,957</u>	<u>446,510</u>	<u>398,238</u>
Net income/(expenditure) for the year		73,262	(118,859)	(45,597)	216,261
Reconciliation of funds:					
Total funds brought forward		<u>421,073</u>	<u>186,121</u>	<u>607,194</u>	<u>390,933</u>
Total funds carried forward		<u>£494,335</u>	<u>£67,262</u>	<u>£561,597</u>	<u>£607,194</u>

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022
BALANCE SHEET

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	10	<u>228,003</u>	<u>228,003</u>
Current assets			
Debtors	11	16,427	3,759
Cash at bank and on hand		<u>330,293</u>	<u>380,337</u>
		346,720	384,096
Creditors - amounts falling due within one year	12	<u>13,126</u>	<u>4,905</u>
Net current assets		<u>333,594</u>	<u>379,191</u>
Net assets		<u>£561,597</u>	<u>£607,194</u>
Charity funds			
General funds	14	78,832	5,570
Designated funds	14	<u>415,503</u>	<u>415,503</u>
Unrestricted funds		494,335	421,073
Restricted funds	14	<u>67,262</u>	<u>186,121</u>
Total funds	13	<u>£561,597</u>	<u>£607,194</u>

These financial statements were approved and authorised for issue by the Board on 27th September 2022 and signed on their behalf by



Kevin Quinton

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

STATEMENT OF CASH FLOWS

	2022	2021
	£	£
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	<u>(50,737)</u>	<u>205,830</u>
Cash flows from investing activities:		
Interest received	<u>693</u>	<u>467</u>
Net cash provided by investing activities	<u>693</u>	<u>467</u>
Change in cash and cash equivalents in the year	(50,044)	206,297
Cash and cash equivalents at the beginning of the year	<u>380,337</u>	<u>174,040</u>
Cash and cash equivalents at the end of the year	<u><u>£330,293</u></u>	<u><u>£380,337</u></u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u><u>£330,293</u></u>	<u><u>£380,337</u></u>
Reconciliation of net income to net cash flow from operating activities:		
Net (expenditure)/income for the year	(45,597)	216,261
Adjustments for:		
Interest receivable	(693)	(467)
Increase in debtors	(12,668)	(279)
Increase/(decrease) in creditors	<u>8,221</u>	<u>(9,685)</u>
Net cash (used in)/provided by operating activities	<u><u>£(50,737)</u></u>	<u><u>£205,830</u></u>

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

(a) General information and basis of preparation

ASSIST Sheffield is a Charitable Incorporated Organisation registered in England and Wales.

The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties. They believe that the charity will continue to operate for 12 months from authorisation of these financial statements. Although not all funding streams are secure this far in advance, the trustees will develop a plan of action to be taken to reduce costs, should the required income not be secured.

(c) Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

(d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(e) Fixed assets and depreciation

Individual items costing less than £1,000 are not treated as fixed assets.

Freehold properties are held at cost, and depreciated over the expected useful life of the asset. However, changes in market prices may indicate that the residual value of the properties have stayed the same, or increased. In this case, no depreciation charge would be made for the year.

(f) Cash and cash equivalents

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

(g) Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(h) Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(i) Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme for its employees. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(j) Leases

Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
2 Donations and legacies				
Donations from individuals and groups (including gift aid)	166,387	-	166,387	145,271
Legacies	-	-	-	3,000
	<u>£166,387</u>	<u>£-</u>	<u>£166,387</u>	<u>£148,271</u>
3 Charitable activities - Grants				
AB Charitable Trust	15,000	-	15,000	15,000
Albert Hunt Trust	-	2,500	2,500	-
Austin and Hope	-	1,000	1,000	-
Awards For All	-	-	-	10,000
Balcombe Charitable Trust	20,000	-	20,000	-
The Barrow Cadbury Trust - COVID-19	-	200	200	20,200
Big Lottery Fund - Reaching Communities	-	57,007	57,007	87,490
Blue Thread	7,500	-	7,500	-
The Brelms Trust CIO	-	-	-	5,000
Charities Aid Foundation	-	-	-	30,761
Coronavirus Job Retention Scheme	-	-	-	401
Crisis UK	-	-	-	45,350
Emily Weircroft Charitable Trust	500	-	500	500
Evan Cornish	-	10,000	10,000	10,000
Freshgate Trust	-	-	-	2,000
Henry Smith Extra	-	16,250	16,250	48,750
Henry Smith Trust	-	60,000	60,000	54,800
Hilden Charitable Fund	-	-	-	5,000
JG Graves Charitable Trust	-	(1,115)	(1,115)	4,375
Lloyds Bank Foundation	-	-	-	33,000
No Accommodation Network	-	-	-	10,000
Sheffield Church Burgesses Trust	-	3,000	3,000	6,000
SCC - COVID	-	16,920	16,920	-
SCC - Tackling Inequalities	-	12,336	12,336	-
Sheffield City Council	-	-	-	12,236
Sheffield Town Trust	3,000	-	3,000	2,800
Sir Jules Thorn	-	-	-	1,000
Souter Charitable Trust	-	3,000	3,000	-
South Yorkshire Community Fund	-	-	-	5,000
St Marks PCC	-	-	-	1,000
The James Neill Trust Fund	-	-	-	500
Others	-	-	-	45,000
	<u>£46,000</u>	<u>£181,098</u>	<u>£227,098</u>	<u>£456,163</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

	2022	2021
	£	£
4 Expenditure on charitable activities		
Staff costs	219,931	164,025
Accommodation	62,443	75,696
Welfare payments	104,808	89,123
Grants paid	-	30,000
Volunteering	267	220
Rent	7,823	9,848
Training	1,451	2,034
Office	6,128	4,493
Insurance	1,468	1,500
Information Technology	8,178	6,394
Payroll	1,388	744
Foodbank donation	-	2,000
Other expenses	2,550	2,796
Consultancy	4,093	2,227
Accountancy and independent examination	1,560	1,800
Interpreting and translation	2,200	-
Legal fees	15,514	2,400
Governance	2,852	1,079
Trustee expenses	208	52
	<u>£442,862</u>	<u>£396,431</u>
5 Welfare payments		
The charity makes weekly payments to asylum seekers and hosts:		
Weekly payments (includes security expenses)	91,450	86,795
Hosts payments	105	142
Emergency payments (includes ARCHER project volunteers)	4,500	669
Bus passes	8,434	1,517
Other travel costs	319	-
	<u>£104,808</u>	<u>£89,123</u>
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	184,604	151,922
Employer's national insurance	8,973	6,215
Employer's pension contributions	7,354	5,888
Termination costs	19,000	-
	<u>£219,931</u>	<u>£164,025</u>

No employees received total employee benefits in excess of £60,000 in either year.

The average number of staff employed was 11 (2021 - 10).

The key management personnel of the charity comprise the Trustees and the Leadership Team.

The total employee benefits of the key management were £108,728 (2021 - £74,857).

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The trustees received no remuneration in either year. The reimbursement of trustee expenses was as follows:

	2022	2021	2022	2021
	Number	Number	£	£
Mobile phone	1	1	208	52
Childcare	-	1	-	20
	<u>1</u>	<u>2</u>	<u>£208</u>	<u>£72</u>

7 Related party transactions

Paul Harvey, a trustee of the charity, is also key management personnel of Voluntary Action Sheffield, from within which VAS Community Accountancy operates. This is not considered to be a conflict of interest due to the reporting lines in place within Voluntary Action Sheffield and the position adopted by Paul on the board of ASSIST Sheffield.

		2022	2021
		£	£
8 Grants payable			
The total amount of grants paid are as follows:			
Grant paid to:	Project paid from:		
South Yorkshire Refugee Law and Justice	Henry Smith Extra	-	15,000
South Yorkshire Refugee Law and Justice	Lloyds Bank Foundation	-	15,000
		<u>£-</u>	<u>£30,000</u>

All the above grants were paid to an organisation rather than an individual. The funds were initially received from the funders listed and subsequently paid out to the above organisations to deliver the project in partnership with ASSIST Sheffield and detailed in the original funding application.

	2022	2021
	£	£
9 Independent examiner's fee and other payments		
Independent examiner's fee	<u>£1,560</u>	<u>£1,800</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

10 Tangible assets

Freehold properties

	£	
Cost		
As at 1st April 2021 and at 31st March 2022	228,003	
	<u> </u>	
Depreciation		
As at 1st April 2021 and at 31st March 2022	-	
	<u> </u>	
Net book value		
As at 31st March 2022	£228,003	
	<u> </u>	

	2022	2021
	£	£
11 Debtors		
Trade debtors	-	433
Grants receivable	12,387	-
Prepayments	4,040	3,326
	<u>£16,427</u>	<u>£3,759</u>
	<u> </u>	<u> </u>
12 Creditors - amounts falling due within one year		
Trade creditors	6,598	-
Taxation and social security	-	1,285
Accruals	6,528	3,620
	<u>£13,126</u>	<u>£4,905</u>
	<u> </u>	<u> </u>

13 Analysis of net assets between funds

Total funds are invested as follows

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	228,003	-	228,003
Net current assets	78,832	187,500	67,262	333,594
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net assets	£78,832	£415,503	£67,262	£561,597
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Prior year comparison:				
Tangible fixed assets	-	228,003	-	228,003
Net current assets	5,570	187,500	186,121	379,191
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net assets	£5,570	£415,503	£186,121	£607,194
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ASSIST SHEFFIELDUNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022NOTES TO THE FINANCIAL STATEMENTS

14 Analysis of charity funds

	Balance at 1st April 2021	Movement in resources		Balance at 31st March 2022
	£	Incoming £	Outgoing £	£
Unrestricted funds:				
General funds	5,570	219,815	(146,553)	78,832
Designated funds:				
Redundancy and closure costs	187,500	-	-	187,500
Properties fund	228,003	-	-	228,003
	<u>421,073</u>	<u>219,815</u>	<u>(146,553)</u>	<u>494,335</u>
Restricted funds:				
Albert Hunt Trust	-	2,500	(2,500)	-
Austin and Hope	-	1,000	(1,000)	-
Awards For All	16,161	-	(16,161)	-
The Barrow Cadbury Trust - COVID-19 Support Fund	9,546	200	(9,746)	-
Big Lottery Fund - Reaching Communities	38,587	57,007	(95,594)	-
Charities Aid Foundation	527	-	(527)	-
Crisis UK	44,585	-	(27,571)	17,014
Evan Cornish	6,419	10,000	(6,419)	10,000
Freshgate Trust	2,000	-	(2,000)	-
Henry Smith Extra	16,250	16,250	(32,500)	-
Henry Smith Trust	-	60,000	(56,000)	4,000
Hilden Charitable Fund	5,000	-	(5,000)	-
JG Graves Charitable Trust	3,115	(1,115)	(2,000)	-
Lloyds Bank Foundation	4,853	-	(4,853)	-
No Accommodation Network	7,283	-	(7,283)	-
SCC - COVID	-	16,920	-	16,920
SCC - Tackling Inequalities	-	12,336	-	12,336
Sheffield Church Burgesses Trust	3,000	3,000	(3,000)	3,000
Sheffield Town Trust	2,800	-	(2,800)	-
Sir Jules Thorn	1,000	-	(1,000)	-
South Yorkshire Community Fund	1,600	-	(1,600)	-
Souter Charitable Trust	-	3,000	-	3,000
Swan Mountain	55	-	(55)	-
The James Neill Trust Fund	500	-	(500)	-
Others	<u>22,840</u>	<u>-</u>	<u>(21,848)</u>	<u>992</u>
	<u>186,121</u>	<u>181,098</u>	<u>(299,957)</u>	<u>67,262</u>
Total funds	<u>£607,194</u>	<u>£400,913</u>	<u>£(446,510)</u>	<u>£561,597</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

14 Analysis of charity funds (continued)

Prior year comparison:

	Balance at 1st April 2020	Movement in resources Incoming	Outgoing	Transfers	Balance at 31st March 2021
	£	£	£	£	£
Unrestricted funds:					
General funds	126,246	188,479	(121,655)	(187,500)	5,570
Designated funds:					
Redundancy and closure costs	-	-	-	187,500	187,500
Properties fund	228,003	-	-	-	228,003
	<u>354,249</u>	<u>188,479</u>	<u>(121,655)</u>	<u>-</u>	<u>421,073</u>
Restricted funds:					
Awards For All	6,284	10,000	(123)	-	16,161
The Barrow Cadbury Trust - COVID-19 Support Fund	-	20,200	(10,654)	-	9,546
Big Lottery Fund - Building Capabilities Fund	128	-	(128)	-	-
Big Lottery Fund - Reaching Communities	18,203	87,490	(67,106)	-	38,587
The Brelms Trust CIO	1,329	5,000	(6,329)	-	-
Charities Aid Foundation	-	30,761	(30,234)	-	527
Coronavirus Job Retention Scheme	-	401	(401)	-	-
Crisis UK	-	45,350	(765)	-	44,585
Evan Cornish	-	10,000	(3,581)	-	6,419
Freshgate Trust	-	2,000	-	-	2,000
Henry Smith Extra	-	48,750	(32,500)	-	16,250
Henry Smith Trust	-	54,800	(54,800)	-	-
Hilden Charitable Fund	-	5,000	-	-	5,000
Hinde House Renovation	4,104	4,357	(8,461)	-	-
JG Graves Charitable Trust	-	4,375	(1,260)	-	3,115
Lloyds Bank Foundation	-	33,000	(28,147)	-	4,853
No Accommodation Network	-	10,000	(2,717)	-	7,283
Sheffield Church Burgesses Trust	-	6,000	(3,000)	-	3,000
Sheffield City Council	-	12,236	(12,236)	-	-
Sheffield Town Trust	-	2,800	-	-	2,800
Sir Jules Thorn	-	1,000	-	-	1,000
South Yorkshire Community Fund	-	5,000	(3,400)	-	1,600
Swan Mountain	2,660	-	(2,605)	-	55
The James Neill Trust Fund	-	500	-	-	500
Tudor Trust	3,702	-	(3,702)	-	-
Others	<u>274</u>	<u>27,000</u>	<u>(4,434)</u>	<u>-</u>	<u>22,840</u>
	<u>36,684</u>	<u>426,020</u>	<u>(276,583)</u>	<u>-</u>	<u>186,121</u>
Total funds	<u>£390,933</u>	<u>£614,499</u>	<u>£(398,238)</u>	<u>£-</u>	<u>£607,194</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

- 15 A detailed breakdown of the prior year statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
Income from:			
Donations and legacies	141,914	6,357	148,271
Charitable activities:			
Grants	36,500	419,663	456,163
Other trading activities:			
Fundraising activities	9,578	-	9,578
Investment income:			
Bank interest receivable	467	-	467
Other income	20	-	20
Total income	<u>188,479</u>	<u>426,020</u>	<u>614,499</u>
Expenditure on:			
Raising funds	1,443	364	1,807
Charitable activities	<u>120,212</u>	<u>276,219</u>	<u>396,431</u>
Total expenditure	<u>121,655</u>	<u>276,583</u>	<u>398,238</u>
Net movement in funds	<u>£66,824</u>	<u>£149,437</u>	<u>£216,261</u>

Accounts

ASSIST SHEFFIELD
REGISTERED CHARITY NUMBER 1154862

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

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ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
LEGAL AND ADMINISTRATIVE INFORMATION

Name and principal address	ASSIST Sheffield c/o Victoria Hall Methodist Church Norfolk Street Sheffield S1 2JB
Other names the charity is known by	ASSIST
Charity number	1154862
Trustees	Anderson Moyo Paul Harvey Ethel Maqeda Juliann Hall Samuel Burgum Peter Wood Elizabeth Clough Mehmet Acar - appointed Jan-21 Peace Ahens - appointed Jun-21 Richard Chessum - resigned Jun-21 Daniel De Arriba Fernandez - resigned Nov-20 Jeremy Seymour - resigned Nov-20 Laura Mizzi - resigned Aug-20
Leadership team	Graham Millar - Executive Director (appointed May 21) Kevin Quinton - Resource Manager (resigned May 21) Ishah Jawaid - Client Support Manager (resigned Oct 20) Anna Rudd - Client Support Manager (appointed Dec-20) Isabelle Fathimanin - Client Support Manager (appointed Dec-20) Jochen Kortlander - Accommodation Manager Clive Last - Volunteer Member Maggie Parr - Volunteer Member (resigned May 21)
Bankers	The Co-operative Bank PO Box 250, Skelmersdale, WN8 6WT Charity Bank 194 High Street, Tonbridge, Kent, TN9 1BE Virgin Money 66 Fargate, Sheffield, S1 2HE
Accountants and independent examiners	Tingle Ashmore Ltd Enterprise House, Broadfield Court, Sheffield, S8 0XF

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

The trustees of the charity submit their annual report and the financial statements for the year ended 31st March 2021.

1. Structure, Governance and Management

The entity is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission in December 2013, charity number 1154862.

Overall governance of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day activity is managed and carried by our Leadership Team assisted by volunteers and paid staff. The Leadership Team consists of 3 employed managers (Client Support Manager, Accommodation Manager and Resource Manager) and 2 volunteer members.

2. Charitable Aims and objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in the City of Sheffield and its environs for:

- The relief of asylum seekers who are in conditions of need, hardship or distress.
- The advancement of the education of the public, and organisations (statutory or voluntary) to assist the inclusion of asylum seekers into the wider community.

3. Vision and Mission Statement

Our overall vision is for all people seeking asylum in Sheffield to live life with dignity and hope for the future.

Our mission is to work with people seeking asylum with no recourse to public funds to build resilience against the effects of destitution and to make informed decisions about their future. We challenge the policy of destitution.

4. Our Core Values

Respect: We respect and value the intrinsic dignity and worth of all individuals and celebrate diversity. We are committed to equality and creating a culture of inclusion and belonging.

Empowerment: We recognise that our clients are resilient individuals who have agency and the right to personal autonomy. ASSIST will commit to include clients in decision making wherever possible. We will support clients to take ownership of their lives and thrive.

Social Justice: Our work and campaigns are based on a deeply held belief in challenging social injustice, specifically the aspects of the asylum system that are inhumane. Where appropriate, ASSIST will participate in a wider movement to bring about social change, challenging racism and oppression.

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

Partnership: We seek diverse perspectives and strive to include the breadth of ideas, experience and skills of all clients, staff and volunteers. Where appropriate, we will collaborate and form strategic partnerships with other voluntary and statutory agencies.

Empathy: We recognise the humanity in every person we interact with and treat people with compassion and kindness.

Competency: Informed by continuous learning and self-reflection, we aim for excellence and integrity in all our activities.

Transparency: We are dedicated to and encourage transparency and openness in every aspect of our work.

5. ASSIST's Strategic Objectives

In 2020 we developed a new 3 year strategy for the organisation. We have set 5 priority objectives for 2021-2024

- **Improving our support model**

We will further embed our strengths-based 3-stage model of support. This model ensures that service users are empowered to find a pathway out of destitution in a way that respects their agency and skills, is grounded in ASSIST values and is sensitive to individual needs at different stages of their journey.

- **Expanding our housing offer**

We will continue to ensure that those seeking sanctuary and experiencing destitution are being provided with the stability they require to address the root causes of their situation. We will focus on growing the provision of housing that provides this much needed stability.

- **Growing our partnerships**

We will scale up our existing partnership work and work with other agencies to develop a more integrated community based response to destitution of people seeking sanctuary in our area.

- **Greater impact through campaigning and awareness raising**

We will continue to raise the profile of asylum destitution both locally and nationally. We will ensure that all our campaigning is driven by and amplifies the voices of people with lived experience of the asylum system.

- **Deepening our work on anti-racism, diversity and equity**

ASSIST will increase diversity among volunteers, trustees and our workforce. Everyone at ASSIST will demonstrate commitment to anti-racist practice and support with driving forwards our commitment to greater diversity and equity in our organisation.

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

6. ASSIST's Main Activities

The main activities undertaken for the public benefit during the year were the alleviation of destitution for asylum seekers and the education of the public about asylum and destitution.

In overseeing this work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main activities of the charity are focussed on the support of destitute refused asylum seekers by:

- Client Welfare sessions
- Provision of emergency and long term accommodation
- Casework and New Client Appointments
- Provision of small weekly welfare payments (may include a bus pass)
- Accompanying service where clients are accompanied to important appointments

ASSIST supports up to 100 clients at any one time for a period of up to 3 years. Long term accommodation in a house is normally provided for up to 12 months. There is not a formal limit for the length of time a client can use the emergency Night Shelter.

The Events and Awareness team seeks to increase awareness of the issues facing asylum seekers by publicity (e.g. local media, social media, newsletters) and by speaking at events and religious/non-religious groups. ASSIST will also join in campaigns with other similar charities in this sector.

The Charity produces an Annual Report each year which details the activities undertaken in the current year to show the public benefit and the achievement of their aims and objectives.

A copy of this report is available on the charity's website.

7. Summary of the main achievements during the year

It has been a year of significant change for our organisation, not least due to the impact of the global pandemic. We are pleased that we have been able to maintain support and accommodation for those seeking asylum, despite the lockdown restriction. We are grateful to everyone who contributed to ensuring continuity for people using our services.

A focus for us this year was on reviewing and improving our organisational structure and governance. We appointed our first Executive Director to the charity. The purpose of this role is to support the implementation of our new strategy, to oversee a programme of culture change aligned to our strategy and to work with trustees to ensure the charity delivers excellent governance. Our new Executive Director will also oversee relationships with key stakeholders to ensure that the rights, needs and voices of those seeking asylum are represented, amplified and heard in the local and national policy and in the media.

This year we have also developed and published our new Anti-racism Statement and Action Plan. This has been a critical piece of work for the organisation. While charitable status allows us to maximise funding and to formally negotiate with businesses and government, we recognise that, as a charity, we inevitably create a relationship of inequality with the people we work with (between a 'giver' and 'receiver' of aid) which can be disempowering. We believe strongly in what we do. Our services are vital for those seeking asylum with no recourse to public funds, living in a hostile environment. We are therefore well positioned to lead the way as an anti-racist organisation in Sheffield and the wider refugee solidarity movement, but we recognise that this commitment to anti-racism must begin with meaningful reflection and action internally, building empowering relationships with clients and one another.

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

Our support Services

Our Support Services include

Client Welfare Sessions, run 2 days a month, providing face-to-face urgent casework, toiletries and essential provisions and the usual financial and transport support. We have expanded the volunteer team that supports this activity.

A new volunteer team has been recruited (from existing ASSIST volunteers) to provide casework support on a weekly basis. Compulsory training modules have been developed and all returning Casework volunteers are now working to a much more standardised level of casework practice. Clients who have high support needs are also receiving weekly or fortnightly wellbeing calls within these sessions.

Operating on Wednesday afternoons, we now see and assess new people referred to ASSIST in these slots and also offer follow up "Welcome to ASSIST" appointments to all people who are accepted for ASSIST Support. This includes access to English and other educational & wellbeing activities. The Help Desk team has retrained in order to provide these new look services.

As places open up we have re engaged our accompaniers team. Alongside accompaniment to Drs, Dentists, health centres and solicitors, the team will be developing learning in detention action support and preparing clients who may be vulnerable to detention, when reporting at Vulcan House.

We have initiated a contract with Language Line to provide urgent interpreting support during casework services and are working to rebuild our ASSIST interpreting team. We currently have over 20 interpreters in process to return to volunteering.

This year we embarked on a major Client Research Project. It's been really interesting to discover that the services we have been forced to develop during COVID are ones Clients say they would like more of - Hybrid Services.

Clients want different levels of contact, through different mediums. We've been looking at channels of delivery, how clients find out about ASSIST, and what they most wanted support with.

It was clear from the research that people wanted us to continue delivering the services we already do, whilst enhancing them to provide greater support around people's immigration routes and improving communication channels, via better design, distribution and the use of interpreters.

We now plan to build on this work by developing an ongoing, externally facilitated Client Consultation Group.

Accommodation

ASSIST's accommodation offer ensures that people have got the stability that is necessary to address the underlying causes of their destitution. During the lockdowns in the last 12 months our housing has furthermore enabled service users to live in relative safety from the virus. We introduced several changes to our service model to rise to the challenges of the pandemic:

Our night shelter, which previously provided emergency shelter for those at risk of street homelessness has been closed since March 2020 and remains so. We are temporarily replacing the shelter with a five bedroom emergency hostel, the facility for which has been kindly offered to us by South Yorkshire Housing Association. The hostel allows for better social distancing as all residents have individual bedrooms.

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
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TRUSTEES' ANNUAL REPORT

Our hosting programme has continued, albeit on a much reduced scale. We are looking forward to offering hosting to ASSIST clients again in future, and are developing partnerships with national partner organisations to do so.

Our support for individuals living in the nine ASSIST houses (35 bedspaces) has continued throughout the pandemic. We were able to suspend all time limits on accommodation, to give the residents peace of mind during these exceptionally difficult months. 43 people benefited from this, and a further 12 stayed in houses run by our partner organisation Open Hands, with financial support from ASSIST. An additional 11 ASSIST clients were accommodated by Sheffield City Council as part of their emergency response.

Volunteering

We are fortunate to have over 130 active volunteers working across more than a dozen different teams. Our volunteers are absolutely key to ASSIST achieving its objectives of supporting people who have been refused asylum, as they play a very significant role in the delivery of most of our services.

Having a large number of volunteers demonstrates the support that ASSIST receives from the local community in Sheffield. Our volunteers are excellent at spreading the message of ASSIST and our activities, which has a positive impact on the number of our regular individual donors. We have a Volunteering Coordinator responsible for recruiting, inducting and training our volunteers. This remains an essential role within the organisation.

8. Future plans

For the next 12 months our focus will be on Covid-19 recovery and on building and improving our organisation and services for people seeking asylum in Sheffield. We will do this in the following ways;

Support

- Improve and develop our Support Services based on the recommendations of our Client Consultation Group
- Develop and improve training to Volunteer Teams. This will include training about the three-stage model and ASSIST values. Attendance at specified training will be a prerequisite to volunteering depending on the volunteer role.

Accommodation

- Increase the number of available bed-spaces in shared houses
- Develop an alternative to night shelter for the provision of emergency accommodation, particularly in light of COVID 19
- Forge partnerships with other housing providers, both locally and nationally, to help meet the needs of our client group; and raise awareness of the shortfall in the context of a national crisis in social housing provision

Partnership

- Work in collaboration and with local partners to improve support provision for service users and increase capacity to apply for joint funding
- Build relationships with and create referral pathways with smaller migrant rights organisations in the region that have expertise in providing specialist support to our service users
- To share and learn best practice, from both local and national partner organisations, to increase support provision for our service users

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

Campaigning

- Develop an awareness raising strategy to communicate more effectively with faith and non-faith communities
- Develop a research strategy to feed into campaigns
- Develop our links with local councils in South Yorkshire to advocate for better access to local services for people with no recourse to public funds
- Utilise social media to communicate and further the aims of ASSIST and ensure the website is updated regularly
- Involve clients wherever possible in campaign and awareness work

Anti-racism

- Introduce mechanisms of positive action in our recruitment practices which will encourage people with lived experience of the asylum system to join us as volunteers, staff and trustees.
- We will create and develop stronger partnerships with Sheffield-based organisations led by people of colour and/or people with lived experience of the asylum system. This will include involvement in local advocacy and campaigning where needed, as well as actively listening to local community experiences of the hostile environment within Sheffield.
- Make a policy commitment to consulting and involving clients in key decisions around the design of ASSIST services, consulting and incorporating feedback from clients and using client well-being calls to consult on priorities.
- Continue to support our Anti-Oppression Working Group (AOWG) which has created a space for addressing structural inequalities within ASSIST, ensuring that we are conscious, active, and reflexive in tackling oppression within our organisation.
- We will commission a programme of training, learning, and reflection, to develop a shared understanding of racism within ASSIST as 'ordinary, systemic, and institutional'.
- We will commission an external consultation to check our internal practices and make recommendations.

9. Reserves Policy

ASSIST has a reserves policy of retaining sufficient unrestricted funds to ensure the charity has adequate financial resources to meet its unfunded financial obligations for at least 6 months (plus potential redundancy costs) if no further income is received. The trustees have reviewed the policy and reflected that 6 months would be adequate time for the charity to adjust its charitable activity and expenditure, should this be necessary due to a decrease in income (e.g. series of negative grant decisions). The current designated reserves figure is £187,500.

The free reserves as at 31st March 2021 were £5,570 (see note 14).

In addition to the free reserves there was £186,121 held in restricted funds (see note 14).

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

10. Trustees' responsibilities statement

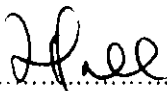
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the [Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Annual Report was approved by the trustees on 25 November 21 and signed on their behalf by


.....
Juliann Hall

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSIST SHEFFIELD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2021 which are set out on pages 10 to 21

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

B. P. Ashmore

.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants & Registered Auditors
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated: 19/1/22

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	2021	2021	2021	2020
		£	£	£	£
Income from:					
Donations and legacies	2	141,914	6,357	148,271	165,926
Charitable activities					
Grants	3	36,500	419,663	456,163	178,534
Other trading activities:					
Fundraising activities		9,578	-	9,578	9,575
Investment income					
Bank interest receivable		467	-	467	568
Other income		20	-	20	928
Total income		<u>188,479</u>	<u>426,020</u>	<u>614,499</u>	<u>355,531</u>
Expenditure on:					
Raising funds		1,443	364	1,807	5,563
Charitable activities	4	120,212	276,219	396,431	413,193
Total expenditure		<u>121,655</u>	<u>276,583</u>	<u>398,238</u>	<u>418,756</u>
Net income/(expenditure) for the year		66,824	149,437	216,261	(63,225)
Reconciliation of funds:					
Total funds brought forward		<u>354,249</u>	<u>36,684</u>	<u>390,933</u>	<u>454,158</u>
Total funds carried forward		<u>£421,073</u>	<u>£186,121</u>	<u>£607,194</u>	<u>£390,933</u>

ASSIST SHEFFIELD

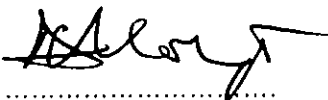
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

BALANCE SHEET

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	<u>228,003</u>	<u>228,003</u>
Current assets			
Debtors	11	3,759	3,480
Cash at bank and on hand		<u>380,337</u>	<u>174,040</u>
		384,096	177,520
Creditors - amounts falling due within one year	12	<u>4,905</u>	<u>14,590</u>
Net current assets		<u>379,191</u>	<u>162,930</u>
Net assets		<u>£607,194</u>	<u>£390,933</u>
Charity funds			
General funds	14	5,570	126,246
Designated funds	14	<u>415,503</u>	<u>228,003</u>
Unrestricted funds		421,073	354,249
Restricted funds	14	<u>186,121</u>	<u>36,684</u>
Total funds	13	<u>£607,194</u>	<u>£390,933</u>

These financial statements were approved and authorised for issue by the Board on 25/11/21 and signed on their behalf by


.....
Juliann Hall


.....
Anderson Moyo

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
STATEMENT OF CASH FLOWS

	2021	2020
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>205,830</u>	<u>(66,755)</u>
 Cash flows from investing activities:		
Interest received	<u>467</u>	<u>568</u>
Net cash provided by investing activities	<u>467</u>	<u>568</u>
 Change in cash and cash equivalents in the year	206,297	(66,187)
Cash and cash equivalents at the beginning of the year	<u>174,040</u>	<u>240,227</u>
Cash and cash equivalents at the end of the year	<u><u>£380,337</u></u>	<u><u>£174,040</u></u>
 Cash and cash equivalents consists of:		
Cash at bank and on hand	<u><u>£380,337</u></u>	<u><u>£174,040</u></u>
 Reconciliation of net income to net cash flow from operating activities:		
Net income/(expenditure) for the year	216,261	(63,225)
Adjustments for:		
Interest receivable	(467)	(568)
(Increase)/decrease in debtors	(279)	3,665
Decrease in creditors	<u>(9,685)</u>	<u>(6,627)</u>
Net cash provided by/(used in) operating activities	<u><u>£205,830</u></u>	<u><u>£(66,755)</u></u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

(a) General information and basis of preparation

ASSIST Sheffield is a Charitable Incorporated Organisation registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties. They believe that the charity will continue to operate for 12 months from authorisation of these financial statements. Although not all funding streams are secure this far in advance, the trustees will develop a plan of action to be taken to reduce costs, should the required income not be secured.

(c) Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

(d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(e) Fixed assets and depreciation

Individual items costing less than £1,000 are not treated as fixed assets.

Freehold properties are held at cost, and depreciated over the expected useful life of the asset. However, changes in market prices may indicate that the residual value of the properties have stayed the same, or increased. In this case, no depreciation charge would be made for the year.

(f) Cash and cash equivalents

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

(g) Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(h) Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(i) Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme for its employees. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(j) Leases

Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
2 Donations and legacies				
Donations from individuals and groups (including gift aid)	138,914	6,357	145,271	165,926
Legacies	3,000	-	3,000	-
	<u>£141,914</u>	<u>£6,357</u>	<u>£148,271</u>	<u>£165,926</u>
 3 Charitable activities - Grants				
AB Charitable Trust	15,000	-	15,000	-
Awards For All	-	10,000	10,000	9,850
Barrow Cadbury	-	20,200	20,200	-
Big Lottery Fund - Reaching Communities	-	87,490	87,490	85,774
The Brelms Trust CIO	-	5,000	5,000	5,000
Charities Aid Foundation	-	30,761	30,761	-
Coronavirus Job Retention Scheme	-	401	401	-
Crisis UK	-	45,350	45,350	-
Emily Weircroft Charitable Trust	500	-	500	-
Evan Cornish	-	10,000	10,000	-
Freshgate Trust	-	2,000	2,000	-
Henry Smith Extra	-	48,750	48,750	-
Henry Smith Trust	-	54,800	54,800	-
Hilden Charitable Fund	-	5,000	5,000	-
Holbeck	-	-	-	1,000
JG Graves Charitable Trust	-	4,375	4,375	-
Lloyds Bank Foundation	-	33,000	33,000	-
No Accommodation Network	-	10,000	10,000	-
Persula Foundation	-	-	-	1,000
Sheffield Church Burgesses Trust	-	6,000	6,000	-
Sheffield City Council	-	12,236	12,236	10,500
Sheffield Town Trust	-	2,800	2,800	2,000
Sir Jules Thorn	-	1,000	1,000	750
South Yorkshire Community Fund	-	5,000	5,000	-
St Marks PCC	1,000	-	1,000	-
Swan Mountain	-	-	-	2,660
The James Neill Trust Fund	-	500	500	-
Tudor Trust	-	-	-	25,000
 Others	<u>20,000</u>	<u>25,000</u>	<u>45,000</u>	<u>35,000</u>
	<u>£36,500</u>	<u>£419,663</u>	<u>£456,163</u>	<u>£178,534</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

	2021	2020
	£	£
4 Expenditure on charitable activities		
Staff costs	164,025	167,301
Accommodation	75,696	63,439
Welfare payments	89,123	134,527
Grants paid	30,000	12,500
Volunteering	220	3,144
Rent	9,848	10,064
Training	2,034	3,117
Office	4,493	7,581
Insurance	1,500	1,340
Information Technology	6,394	4,055
Payroll	744	901
Foodbank donation	2,000	-
Other expenses	2,796	1,125
Consultancy	2,227	1,300
Accountancy and independent examination	1,800	2,100
Legal fees	2,400	-
Governance	1,079	628
Trustee expenses	52	71
	<u>£396,431</u>	<u>£413,193</u>
5 Welfare payments		
The charity makes weekly payments to asylum seekers and hosts:		
Weekly payments (includes security expenses)	86,795	91,152
Hosts payments	142	1,515
Emergency payments (includes ARCHER project volunteers)	669	2,285
Bus passes	1,517	38,372
Other travel costs	-	1,203
	<u>£89,123</u>	<u>£134,527</u>
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	151,922	153,434
Employer's national insurance	6,215	7,906
Employer's pension contributions	5,888	5,961
	<u>£164,025</u>	<u>£167,301</u>

No employees received total employee benefits in excess of £60,000 in either year.

The average number of staff employed was 10 (2020 - 9).

The key management personnel of the charity comprise the Trustees and the Leadership Team.

The total employee benefits of the key management were £74,857 (2020 - £69,915).

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The trustees received no remuneration in either year. The reimbursement of trustee expenses was as follows:

	2021	2020	2021	2020
	Number	Number	£	£
Mobile phone	1	1	52	71
Travel	-	1	-	9
Childcare	1	1	20	98
	<u>2</u>	<u>3</u>	<u>£72</u>	<u>£178</u>

7 Related party transactions

Paul Harvey, a trustee of the charity, is also key management personnel of Voluntary Action Sheffield, from within which VAS Community Accountancy operates. This is not considered to be a conflict of interest due to the reporting lines in place within Voluntary Action Sheffield and the position adopted by Paul on the board of ASSIST Sheffield.

		2021	2020
		£	£
8	Grants payable		
	The total amount of grants paid are as follows:		
	Grant paid to:		
	South Yorkshire Refugee Law and Justice		
	South Yorkshire Refugee Law and Justice		
	Project paid from:		
	Henry Smith Extra	15,000	10,500
	Lloyds Bank Foundation	15,000	2,000
		<u>£30,000</u>	<u>£12,500</u>

All the above grants were paid to an organisation rather than an individual. The funds were initially received from the funders listed and subsequently paid out to the above organisations to deliver the project in partnership with ASSIST Sheffield and detailed in the original funding application.

	2021	2020
	£	£
9 Independent examiner's fee and other payments		
Independent examiner's fee - Tingle Ashmore Ltd	<u>£1,800</u>	<u>£2,100</u>
Other costs paid to the independent examiner's organisation		
Payroll preparation - Voluntary Action Sheffield	-	892
Volunteer costs - Voluntary Action Sheffield	-	21
	<u>£-</u>	<u>£913</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

10 Tangible assets

Freehold property

	£
Cost	
As at 1st April 2020 and at 31st March 2021	<u>228,003</u>
Depreciation	
As at 1st April 2020 and at 31st March 2021	<u>-</u>
Net book value	
As at 31st March 2021	<u><u>£228,003</u></u>

	2021	2020
	£	£
11 Debtors		
Trade debtors	433	154
Prepayments	<u>3,326</u>	<u>3,326</u>
	<u><u>£3,759</u></u>	<u><u>£3,480</u></u>
12 Creditors - amounts falling due within one year		
Taxation and social security	1,285	-
Accruals	<u>3,620</u>	<u>14,590</u>
	<u><u>£4,905</u></u>	<u><u>£14,590</u></u>

13 Analysis of net assets between funds

Total funds are invested as follows

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	228,003	-	228,003
Net current assets	<u>5,570</u>	<u>187,500</u>	<u>186,121</u>	<u>379,191</u>
Net assets	<u><u>£5,570</u></u>	<u><u>£415,503</u></u>	<u><u>£186,121</u></u>	<u><u>£607,194</u></u>
Prior year comparison:				
Tangible fixed assets	-	228,003	-	228,003
Net current assets	<u>126,246</u>	<u>-</u>	<u>36,684</u>	<u>162,930</u>
Net assets	<u><u>£126,246</u></u>	<u><u>£228,003</u></u>	<u><u>£36,684</u></u>	<u><u>£390,933</u></u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

14 Analysis of charity funds

	Balance at 1st April 2020	Movement in resources		Transfers	Balance at 31st March 2021
	£	£	£	£	£
Unrestricted funds:					
General funds	126,246	188,479	(121,655)	(187,500)	5,570
Designated funds:					
Redundancy and closure costs	-	-	-	187,500	187,500
Property fund	228,003	-	-	-	228,003
	<u>354,249</u>	<u>188,479</u>	<u>(121,655)</u>	<u>-</u>	<u>421,073</u>
Restricted funds:					
Awards For All	6,284	10,000	(123)	-	16,161
The Barrow Cadbury Trust - COVID-19 Support Fund	-	20,200	(10,654)	-	9,546
Big Lottery Fund - Building Capabilities Fund	128	-	(128)	-	-
Big Lottery Fund - Reaching Communities	18,203	87,490	(67,106)	-	38,587
The Brelms Trust CIO	1,329	5,000	(6,329)	-	-
Charities Aid Foundation	-	30,761	(30,234)	-	527
Coronavirus Job Retention Scheme	-	401	(401)	-	-
Crisis UK	-	45,350	(765)	-	44,585
Evan Cornish	-	10,000	(3,581)	-	6,419
Freshgate Trust	-	2,000	-	-	2,000
Henry Smith Extra	-	48,750	(32,500)	-	16,250
Henry Smith Trust	-	54,800	(54,800)	-	-
Hilden Charitable Fund	-	5,000	-	-	5,000
Hinde House Renovation	4,104	4,357	(8,461)	-	-
JG Graves Charitable Trust	-	4,375	(1,260)	-	3,115
Lloyds Bank Foundation	-	33,000	(28,147)	-	4,853
No Accommodation Network	-	10,000	(2,717)	-	7,283
Sheffield Church Burgesses Trust	-	6,000	(3,000)	-	3,000
Sheffield City Council	-	12,236	(12,236)	-	-
Sheffield Town Trust	-	2,800	-	-	2,800
Sir Jules Thorn	-	1,000	-	-	1,000
South Yorkshire Community Fund	-	5,000	(3,400)	-	1,600
Swan Mountain	2,660	-	(2,605)	-	55
The James Neill Trust Fund	-	500	-	-	500
Tudor Trust	3,702	-	(3,702)	-	-
Others	274	27,000	(4,434)	-	22,840
	<u>36,684</u>	<u>426,020</u>	<u>(276,583)</u>	<u>-</u>	<u>186,121</u>
Total funds	<u>£390,933</u>	<u>£614,499</u>	<u>£(398,238)</u>	<u>£-</u>	<u>£607,194</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

14 Analysis of charity funds (continued)

Prior year comparison:

	Balance at 1st April 2019	Movement in resources		Transfers	Balance at 31st March 2020
	£	Incoming £	Outgoing £	£	£
Unrestricted funds:					
General funds	137,830	188,847	(220,431)	20,000	126,246
Designated funds:					
Property fund	228,003	-	-	-	228,003
Major repairs fund	20,000	-	-	(20,000)	-
	<u>385,833</u>	<u>188,847</u>	<u>(220,431)</u>	<u>-</u>	<u>354,249</u>
Restricted funds:					
AB Charitable Trust	14,684	-	(14,684)	-	-
Accommodation donation	6,939	-	(6,939)	-	-
Awards for All	-	9,850	(3,566)	-	6,284
Big Lottery Fund - Reaching Communities	17,073	85,774	(84,644)	-	18,203
Big Lottery Fund - Building Capacities Fund	2,250	-	(2,122)	-	128
The Brelms Trust CIO	2,283	5,000	(5,954)	-	1,329
Edith M Ellis Trust	500	-	(500)	-	-
Evan Cornish	2,000	-	(2,000)	-	-
Foulton Road donations	1,418	2,400	(3,818)	-	-
Hinde House Renovation	-	5,750	(1,646)	-	4,104
Holbeck	-	1,000	(1,000)	-	-
House sponsors	87	-	(87)	-	-
Lush	225	-	(225)	-	-
Naccomm	10,546	-	(10,546)	-	-
Paul Grant Charitable Trust	773	-	(773)	-	-
Persula Foundation	-	1,000	(1,000)	-	-
Sheffield Church Burgesses Trust	1,311	-	(1,311)	-	-
Sheffield City Council Tackling Inequality	-	10,500	(10,500)	-	-
Sheffield Town Trust	1,827	2,000	(3,827)	-	-
Sir Jules Thorn	-	750	(750)	-	-
St Marks PCC	1,000	-	(1,000)	-	-
Swan Mountain	-	2,660	-	-	2,660
The James Neill Trust Fund	430	-	(430)	-	-
The JG Graves Charitable Trust	1,588	-	(1,588)	-	-
Tudor Trust	3,391	25,000	(24,689)	-	3,702
Others	-	15,000	(14,726)	-	274
	<u>68,325</u>	<u>166,684</u>	<u>(198,325)</u>	<u>-</u>	<u>36,684</u>
Total funds	<u><u>£454,158</u></u>	<u><u>£355,531</u></u>	<u><u>£(418,756)</u></u>	<u><u>£-</u></u>	<u><u>£390,933</u></u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

- 15 A detailed breakdown of the prior year statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds
	2020	2020	2020
	£	£	£
Income from:			
Donations and legacies	157,776	8,150	165,926
Charitable activities:			
Grants	20,000	158,534	178,534
Other trading activities:			
Fundraising activities	9,575	-	9,575
Investment income:			
Bank interest receivable	568	-	568
Other income	928	-	928
Total income	<u>188,847</u>	<u>166,684</u>	<u>355,531</u>
Expenditure on:			
Raising funds	895	4,668	5,563
Charitable activities	<u>219,536</u>	<u>193,657</u>	<u>413,193</u>
Total expenditure	<u>220,431</u>	<u>198,325</u>	<u>418,756</u>
Net movement in funds	<u>£(31,584)</u>	<u>£(31,641)</u>	<u>£(63,225)</u>