

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
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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.

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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.

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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.

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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.

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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

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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
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TRUSTEES' ANNUAL REPORT

10. Trustees' responsibilities statement

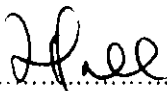
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

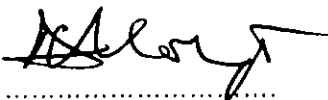
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

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.

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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.

8 Grants payable

The total amount of grants paid are as follows:

		2021	2020
		£	£
Grant paid to:	Project paid from:		
South Yorkshire Refugee Law and Justice	Henry Smith Extra	15,000	10,500
South Yorkshire Refugee Law and Justice	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.

9 Independent examiner's fee and other payments

Independent examiner's fee - Tingle Ashmore Ltd

Other costs paid to the independent examiner's organisation

Payroll preparation - Voluntary Action Sheffield

Volunteer costs - Voluntary Action Sheffield

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

228,003

Depreciation

As at 1st April 2020 and at 31st March 2021

-

Net book value

As at 31st March 2021

£228,003

2021

2020

£

£

11 Debtors

Trade debtors

433

154

Prepayments

3,326

3,326

£3,759

£3,480

12 Creditors - amounts falling due within one year

Taxation and social security

1,285

-

Accruals

3,620

14,590

£4,905

£14,590

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

5,570

187,500

186,121

379,191

Net assets

£5,570

£415,503

£186,121

£607,194

Prior year comparison:

Tangible fixed assets

-

228,003

-

228,003

Net current assets

126,246

-

36,684

162,930

Net assets

£126,246

£228,003

£36,684

£390,933

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	<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 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)	-	-
Naccom	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>