

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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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
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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 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.

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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

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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.

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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

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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

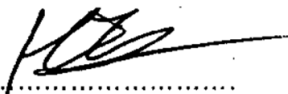
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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>

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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

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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.

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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> </u>	<u> </u>
	£16,427	£3,759
	<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> </u>	<u> </u>
	£13,126	£4,905
	<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 SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

NOTES 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	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 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>