

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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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 Lubienski - 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

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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 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.

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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 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

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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

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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>

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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

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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>

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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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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
	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>

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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.

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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>

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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
	£	£	£	£	£
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>

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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>