

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

ASSIST TRUST
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 15
Independent auditors' report on the financial statements	16 - 18
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes to the financial statements	22 - 40

ASSIST TRUST
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2020**

Trustees	S Bradby K Genders W Doman (resigned 15 January 2020) S Gamble A Hewitt T Hughes L Cullum M Langley C Robson (appointed 18 September 2019)
Company registered number	03206320
Charity registered number	1057772
Registered office	20 Colegate Norfolk NR3 1BQ
Company secretary	Richard Ward
Chief executive officer	Richard Ward
Independent auditors	Larking Gowen LLP Chartered Accountants Statutory Auditors King Street House 15 Upper King Street Norwich NR3 1RB

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2019 to 31 March 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

Objectives and activities

a. Policies and objectives

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

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

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

The principles underlying the Assist Trust vision statement are echoed in the Learning Disability county-wide strategy known as "My Life, My Ambition, My Future". Their own vision reads as follows:

"That all people with a learning disability have the ambition, choice and opportunity to be equal members of the Norfolk Community".

Quotes from the Assist Trust Members (service users)

"I like making friends with the members and working with staff in groups. I like Our Environment group, cooking groups and craft groups. I took a bug hotel home and my Mum put it up. I felt proud of the achievement.

I would like to get more work placements, maybe in catering. I've got a placement on Tuesdays at the Community Hospital, making teas and coffees". **Tina**

"I wouldn't change it for the world!

I'm getting more independent now and now I have a placement at a playgroup. Assist is helping me with cooking skills, money management – I use change when I go out by myself. I'm happy with things".
Hannah

"There's a lot of nice people here. It's friendly. I like the gardening and we're doing Health and Safety at the moment. We've learnt about washing hands and how to keep clean. I would like to get a gardening job". **David**

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Objectives and activities (continued)

Members Committee and Outcome Planning

In order to help maintain a strong focus on the changing needs of the members, a group known as the "Member's Committee" discuss issues on a regular basis, with support from Assist staff. By regularly canvassing the opinion of all the other Assist members, this group is able to put forward ideas and concerns on topics ranging from the activities on the timetable, the events that the members would like to arrange and the types of housing that individuals would like to live in.

All members at Assist have an assigned keyworker who acts as a point of contact for all concerned and helps the member develop their own outcome plans. These co-produced documents describe how things have gone for the individual, spells out the goals they want to achieve in the future and sets out the plans that will help them succeed.

All of these outcomes, plans, ideas and concerns are fed through to appropriate stakeholders of Assist, to ensure that the needs of the members remain central to its mission.

Public Benefit

The trustees confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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

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

While restrictions remain in place to mitigate the spread of Covid 19, the following activities and arrangements are all being maintained at a reduced and often remote basis. Plans are in place to gradually increase levels of activity in each area as service provision is redesigned to reflect the "new normal".

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

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

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Objectives and activities (continued)

Facilities

The 2 main Assist Trust sites are as follows:

- 20-24 Colegate, Norwich, NR3 1BQ
- Lazar House, 219, Sprowston Road, Norwich, NR3 4HX (which is very close to the 2.5 acre outdoor project known as Heath Gardens)

Both of these sites are situated close to bus lines, meaning that community facilities can easily be accessed from either building.

In 2015, Assist also took on the management and running of the "Meeting Place" café, which is based in the Norman Centre, a community centre in the Mile Cross area of Norwich. This café provides vital employment training opportunities for members wishing to enter the workplace.

Groups and Activities

All groups aim to build confidence, help individuals cope with manageable levels of responsibility and help develop particular skills for the future. Everything at Assist aims to give people the best possible chance of success in the real world.

Before the changes forced by the current Coronavirus outbreak took effect, Assist would use all the information gathered from the outcome plans of each individual - along with ideas raised from the Member's Committee and all other input gathered from the members both formally and informally - to help design new timetables of groups and activities at the Trust.

Individuals would then be consulted on all aspects of their own planned timetable, to check that they are keen on the groups involved and are happy to take on the challenges involved.

Even though such planning processes have been disrupted for the time being, keyworkers have been busy in the meantime compiling "Interim Outcome Plans" in consultation with each member, in order to ensure that all immediate needs are being met, while longer term ambitions are not forgotten.

Travel Training and Employment

With the support of considerable fundraising efforts over the past 4 years or so, the Travel Training and Employment team at Assist have been supporting growing numbers of members at Assist towards real and sustainable success in these areas. The model of work used to underpin this work reflects the ethos maintained across the whole organisation, building very gradually on the strengths of each individual and steadily supporting them to manage real life challenges in the workplace and in their own communities.

The numbers achieving success in areas of travel training and with employment placements gives clear evidence to the validity of this model of work (see Outcomes achieved below) and culminated in the securing of 3 paid positions for the members during 2019.

Even though all community based work placements have been temporarily suspended at the moment, plans are being developed to restart these when circumstances allow, assessing each to ensure that a safe return to work can take place at the appropriate time.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Objectives and activities (continued)

Norman Centre Cafe

All steps taken towards employment are monitored carefully for each individual at Assist so that steady progress can be maintained. Stepping up the responsibilities involved in a gradual and manageable way is an essential part of those plans and the café at the Norman Centre has become a crucial part of that chain in recent years.

Individuals working at the café get the chance to try out their social and work skills in a real life environment, with close support from the Café Assistant and other Assist Trust staff members.

It is hoped that the café can reopen in early 2021, but this will depend on the situation at the time and whether all services there can be managed safely.

Housing

The Lloyds Banking Foundation provided Assist with funds to employ its own Housing Officer in 2018 and Assist has been busy building capacity and opportunity in this area ever since. During 2019, discussions and meetings were held with Norfolk County Council Housing managers, with other housing charities, with families and carers and of course with the members themselves – all with a view to working together to find suitable housing opportunities for those in greatest need.

Following the purchase of its first property in late 2019, hopes were high at Assist that more members could be supported to live more independently in this and in other schemes as well. Unfortunately, as with so many other promising developments at the moment, these plans have been delayed.

It is hoped that the groundwork taking place at the moment will help secure opportunities for individuals keen to move into more independent living in the future. All stakeholders involved are onside and are ready to work towards these shared goals as soon as possible.

Achievements and performance

a. Key performance indicators

New Commissioning Framework

Throughout most of 2019, talks continued with a view to establishing a new Pathway based framework of commissioning from Norfolk County Council. Pilot schemes trialled the Pathway 3 model (the Skills and Employment Pathway) and Cabinet subsequently agreed for this to be formally established, with further agreement to pilot the other two pathways at the same time. The progressive outcome-based model of work embedded at Assist is very closely aligned to the service specifications detailed within the new framework and the Trust was keen to engage fully with the process before disruptions occurred.

The Coronavirus situation has obviously affected these plans and discussions to a large degree, but Assist has since presented ambitious plans to the County that describe safe methods of working that still incorporate the essential components of all 3 pathways described in the new framework. It is hoped that the department will recognise that progressive and ambitious principles can be maintained both safely and affordably in the future.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

Numbers of Service Users

Financial challenges and changes to service contributions for individuals and the families were already affecting the amount of service that people could afford throughout 2019. Coronavirus disruptions have exacerbated this situation and the Trust is seeing changes to days paid for on a very regular basis. However, throughout all these turbulent times, the numbers of those wishing to make use of Assist services has remained relatively constant and close to capacity throughout.

Since lockdown commenced in mid-March 2020 payment has been provided by Norfolk County Council in the form of an averaged block fund paid each month. While changes to official days attending have continued to change in this period, numbers of those individuals on the books at Assist has continued to remain relatively stable.

b. Review of activities

Outcomes achieved

Confidence building and taking responsibility

97% of members attending Assist maintained or increased good confidence levels

All members attending Assist Trust were supported with internal work roles at Assist Trust, to develop work skills and to learn how to take responsibility for themselves.

Employment

57 members were supported into work placements in the community in the year working with 33 organisations and businesses.

3 members worked in a paid capacity.

In total, **33** members were supported to work in the Assist Trust café at the Norman Centre.

Travel training

Work Placement / Café: **30** members

Milk job/ Mouse hold / Gardens / Courier travel training: **18** members

Home to Assist (coming out of paid for taxis): **3** members

9 members were travel trained to make their first ever independent journey

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

Fundraising Report

It is a testament to the loyalty and commitment of the many generous funders who have contributed to the work of Assist Trust over the years, that so many continue to support the organisation through such challenging times. Even though many of the schemes and projects being supported have been disrupted at the moment, individuals, organisations, Trusts and Foundations are continuing to help Assist adapt and innovate in response, while maintaining the background work needed to kick start much needed services as soon as circumstances allow.

We would like to formally acknowledge the large number of individuals and institutions who continue to stand by us by supporting the following schemes and projects:

- **The Independence Support Scheme** - that supports the work of the Employment and Travel Training team at Assist, helping so many members gain independence and succeed in these areas over the years.
- **The Café Assistant post** - allowing essential support for the large numbers of members who are gaining vital real-life work experience at the Assist Trust café at the Norman Centre.
- **Housing Officer post** - providing essential focus on this complex and historically frustrating area of work, helping to join the dots for all the various parties involved and unlocking vital new housing opportunities as a result.
- **Kitchen renovations** - completely redesigned and refurbishing the kitchen and adjoining areas at 22-24 Colegate. These facilities are now providing a welcoming and professional working space that is accessible to all.
- **Group activities** - a whole host of new equipment and resources have been acquired to support the many group activities that normally take place at Assist. Funds received under this heading also helped to subsidise a supported holiday for the members at Assist, which took place in September 2019.

Financial review

a. Going concern

In common with so many organisations and businesses across the country, the Assist Trust faces an unprecedented challenge to the running of its services at this time. The threat that the Coronavirus pandemic poses to the infrastructure of society is unlike almost any other in living memory and every facet of life has been affected. The care and support of those in need within the community has become an area of great uncertainty, as local authorities struggle to cope with the rapidly changing demands on their resources.

At the time of writing, Assist has secured agreements with Norfolk County Council to continue being paid at an average rate each month, equivalent to near full capacity. This agreement has been made on the basis that Assist will continue to support its own members as comprehensively as it can in the circumstances and with the understanding that the Trust will develop services to provide safe and cost effective options going forward.

These payment arrangements have now been agreed to cover the period to March 2021, when Norfolk County Council will review plans put forward by all providers in the region ahead of the new financial year. Assist has drawn up and presented its own "Transformation Plan" (see below) setting out detailed and ambitious services that respond to the new environment while maintaining the outcome based principles of the local authority's own service specifications.

The Trustees believe that Assist has demonstrated great flexibility and creativity in responding so positively to recent disruptions. By also providing a clear template for a way to move forward safely and affordably and by maintaining a positive dialogue with Commissioning managers throughout this period, they are confident that support from Norfolk County Council will continue beyond the current agreed funding period to March 2021.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Financial review (continued)

Careful and conscientious financial management over the years also means that the Trust is in a position to manage a turbulent period without losing the principle aspects of its service provision. Therefore, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees are conscious of the need to maintain unrestricted reserves sufficient to meet planned and unforeseen fluctuations in income and expenditure for the foreseeable future. The Trustees intend to maintain a policy whereby the free reserves held by the charity should be between 3 and 6 months' worth of the resources expended. At present the free reserves, which are those unrestricted funds not invested in fixed assets and excluding designated funds, amount to £343,721 (2019: £383,523) which approximates to the equivalent of 4.3 (2019: 4.9) months' operating expenditure.

c. Principal risks and uncertainties

The Coronavirus pandemic continues to affect the running of the Assist Trust in a number of new and unforeseen ways. Effective responses are proving challenging as all providers in the region face unprecedented threats to the normal running of their services. However, the Trustees believe that Assist has continued to prove itself as an agile and innovative service provider, even through these most difficult of circumstances. The following describes the key responses made by the Trust:

- Communicating very regularly and meaningfully with all parties as the situation changes and as the Trust adapts its services accordingly.
- Responding flexibly and effectively to changing circumstances and to changes in levels of need as and when they become evident.
- Engaging closely with Norfolk County Council Social Services throughout the course of the pandemic, to ensure that the organisation supports all existing members as meaningfully as possible, while also responding to extra demands on its resources when it can.
- Maintaining core principles of work even during periods when activities are most restricted, reassuring all parties that support is at hand and that the organisation is ready to renew important work as a semblance of normality is restored.
- Planning carefully for the future. Assessing short term plans to allow the restoration of a safe level of service, while describing ambitious developments that will support more people both affordably and effectively in the longer term.

The board of Trustees continue to monitor all of the above as well as all general activities, with reference to the strategic direction of the Trust. Meetings over recent months have often been more regular than usual, to effectively oversee rapidly changing circumstances and are often held via Zoom.

Sub-committees continue to focus on specific areas of work in areas such as finance, HR, safeguarding and risk assessment and housing, to maintain closer scrutiny as required. In recent months, this has included regularly revisiting the Assist Trust risk register, in order to update details as they relate to the ever changing Coronavirus situation.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Financial review (continued)

Throughout the past 12 months or so, the Trustees have also conducted a comprehensive review of all Assist Trust policies, to update where necessary, to check their accuracy and relevance and to establish a workable review timescale going forward.

d. Financial risk management objectives and policies

The Trustees are confident that the combination of careful management, effective systems and continued development and innovation for the sake of the members, will help secure Assist's future as a pioneering provider of services for people with learning disabilities in the Norwich and Norfolk area.

The statement of financial activities show an increase in funds of £59,872 (2019: £69,062) with total incoming resources amounting to £1,015,915 (2019: £999,171) and total resources expended totalling £956,043 (2019: £930,109).

The charities balance sheet shows total funds of £797,989 (2019: £738,117) of which £23,731 were restricted at 31st March 2020 (2019: £77,816).

e. Principal funding

As detailed earlier in this report, the ongoing core funding for the charity is currently received via a block payment agreement with Norfolk County Council, based on a figure averaged across previous months. This arrangement has now been confirmed to remain in place until March 2021, when all service agreements will be reviewed.

Norfolk County Council have asked all providers in the region to send in detailed "Transformation Plans" showing how the Trust can provide services in the future, while observing all appropriate government guidelines applicable at the time. Assist has sent in all such plans, which include options of receiving funding for these services either via a continuation of existing block payments or via an enhanced hourly rate that can be reviewed as restrictions ease in the future.

The "Pathway" framework that was due to launch formally in 2019 has been postponed once again because of the Coronavirus situation, but Assist has shown clear reference to the principles of these schemes as it set out ambitious plans for the future.

Structure, governance and management

a. Constitution

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

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

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

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

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

c. Policies adopted for the induction and training of Trustees

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

d. Pay policy for key management personnel

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

e. Organisational structure and decision making

Assist Trust has a Board of Trustees of 8 (2019: 8). The board meet monthly and they are responsible for the strategic direction and policy of the charity. Financial services are outsourced to Boldero & Co, Chartered Accountants, who record details of all income and expenditure and provide trustees with monthly management accounts. Day to day responsibility for the provision of services rests with the Chief Executive Officer, the Office Manager and the Operations Managers.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management (continued)

f. Risk management

In light of current uncertainties caused by the Coronavirus pandemic, all relevant risk assessments and risk register components are reviewed on a monthly basis, with additional measures brought in whenever necessary with the aim of maintaining business continuity and providing effective support for the members as much as possible.

By responding flexibly and effectively to all the challenges that current restrictions place upon the running of the charity, the Trustees are satisfied that systems and procedures are in place to mitigate exposure to major risks.

Plans for future periods

Recent strategic planning sessions at Assist developed ambitious plans for all those attending the service, upholding the following key strategic aims:

1. To continuously improve services to members currently attending the service.
2. To develop services that respond to the needs expressed by the members attending Assist.
3. To help those who could manage with less formal support to move through the organisation and into a more independent life.
4. To raise the profile of Assist generally and increase awareness amongst those who might benefit from its services, ensuring a consistent level of interest from potential new referrals
5. To retain a competitive edge.

While every element of the service has been affected by current uncertainties, Assist has remained committed to these principles and has adapted creatively to the challenges of the situation.

Even while lockdown measures were at their most restrictive, Assist was able to consult with all the members and their families, in order to review the service priorities amongst the group. The feedback from this exercise helped to shape the Assist Trust Transformation Plan that was subsequently presented to Norfolk County Council for consideration in July 2020.

The Assist Trust Transformation Plan

Detailed proposals have been presented to relevant departments at County Council, showing how the Assist Trust can innovate and evolve in order to provide safe and meaningful services in the future. To build on the innovative developments that have taken place in recent months, the proposals describe 3 main service headings for the future:

Hub Services

Providing carefully arranged buildings based services with all relevant adaptations in place to ensure that social distancing, enhanced hygiene practices and appropriate PPE usage are all in place. As before, these activities will provide a very wide range of essential support for individuals, in areas such as confidence building, developing resilience, making friends and managing relationships, as well as acquiring work skills and life skills for a more independent future.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Plans for future periods (continued)

Spoke Services

Taking the Assist Trust service model on the road and providing support closer to where they live and in their own home communities. These services can mirror Hub service by providing many of the similar activities, lending itself especially to wellbeing support, sports and exercise activities and to travel training, employment support and community access

Remote Services

Incorporating the many innovative and popular remote services that have helped so many people over a very difficult period. Zoom sessions, online activities and activity packs have all featured in recent months and elements of these will be maintained in the future for those who cannot access either Hub or Spoke activities at particular times, forming part of a mix of services provided through the week.

Working within the new Commissioning Framework

Even though discussions and plans for introducing the new Pathway framework have all been put on hold for the time being, Assist remains committed to the adoption of these principles as and when they are resumed.

Before disruptions occurred, Norfolk County Council had formally given the go ahead for the Skills and Employment pathway (previously referred to as Pathway 3) and Assist was preparing to engage with the process accordingly. With large numbers of members already accessing community work placements, the new pathway arrangements were seen as being a natural development for the Trust, and expectations for success and further development in this area were high.

Even though current difficulties mean that all placements have had to be suspended for the time being, the groundwork to ensure success in these areas has continued and plans to re-engage with community activities are in place. Despite a frustrating hiatus for all concerned, these exciting developments can continue without delay as soon as circumstances allow.

Housing

Lloyds Banking Foundation funding has facilitated the recruitment of a Housing Officer at Assist for the past year and a half and again, momentum was building in this area before all plans had to be deferred. The vision of the Trust is to act as a key partner in the area of independent living and housing opportunity for all adults with learning disabilities in the region - providing the link that enables members to take appropriate and manageable steps towards independence.

These plans also involved expanding the Trust's own housing portfolio and in late 2019, a 3 bedroomed property was duly purchased, specifically to provide housing opportunities for Assist Trust members in most need. Even though this stage of the operation will be delayed, this still represents an historic moment for the charity as all other buildings used by the organisation in the past have been leased from others. It is a modest but very significant step for the Trust and one that will support the housing aspirations of many more Assist members in the future.

Fundraising Plans for the Future

As mentioned already, all the various schemes and projects that our generous benefactors have supported us with in recent years have been affected in some way by the current pandemic. Success and progress in all these areas had been significant before disruptions began and plans are being developed to ensure a swift return to a full programme of activities in all concerned areas.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Plans for future periods (continued)

Independence Support Scheme

2019 saw the fruition of years of steady work and support as 3 members from Assist gained paid employment for the first time. As soon as possible, these positions will resume and work will continue to help many more individuals achieve success in similar ways.

Norfolk County Council remain committed to the aim of helping more individuals achieve more in areas of employment, volunteering and community travel and Assist is poised to resume its pioneering work in these areas.

Café Assistant funding

As long as restrictions allow, Assist plans to reopen facilities at the café at the Norman Centre in Norwich in early 2021.

Since it opened in 2015, the Meeting Place café has provided vital work experience opportunities for over 100 people in total. The scale of operations there means that individuals can manage the various day to day responsibilities at a pace that suits them and staff have seen individuals regularly exceed expectations in this supportive environment.

Once operations are up and running again at the café, more individuals will be helped to gradually manage with less hands on support over time.

Covid 19 Fundraising Activities

Over recent months, Assist has successfully applied for funds to help the charity cope with extra spending as it adapts to new circumstances. Setting up safe services has incurred cost in a number of unplanned areas including PPE provision, the purchase of new cleaning equipment such as foggers and with the adaptation of rooms and buildings to accommodate small groups (or "bubbles") of members that can remain self-contained as they attend and engage in activities at the Trust.

Transport Costs

On top of these ongoing Covid related funding needs, Assist is also applying for money to allow greater transport provision for the members. Increasing the number of vehicles and drivers available to provide more transport options for those attending will allow more community based services to take place (referred to as Spoke services in the new Transformation Plan) while also helping those who no longer have transport provided from Norfolk County Council. Assist plans to discuss ongoing transport needs with NCC over the coming months depending on the success of this pilot scheme, with a view of finding affordable and sustainable transport options for the members in the long term.

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Plans for future periods (continued)

Information on fundraising practices

The Assist Trust identifies grant making bodies that are in line with aims and objectives of the charity and makes requests in accordance with the grant makers guidelines and procedures to secure revenue and capital funding according to the needs of the charity and its beneficiaries.

Assist engages Felton's Fundraising to help with these activities and they advise on strategy, content and purpose of appeals as well as helping to develop ideas and projects that are viable for funding. While Felton's help us to prepare bids and letters to send to funders, Assist approves and submits all applications and all correspondence and donations are received by the charity.

Feltons Fundraising are members of the Institute of Fundraising and they adhere to and uphold the principles and codes of practice of the Fundraising Regulator. They provide Assist with reports ahead of monthly Trustee meetings, attend periodic meetings to discuss plans and review all fundraising activities annually when their contract comes up for renewal.

The trustees are not aware of any failures by Felton's Fundraising or Assist Trust staff to comply with the relevant fundraising standards. No complaints regarding fundraising activities were received by the Assist Trust, or any person acting on its behalf.

Assist does not participate in any public fundraising campaigns such as direct postal or email marketing, telephone fundraising or house-to-house collections, but does receive some unsolicited funds on occasion from families of the members and other individuals keen to support the work undertaken at the Trust.

Members' liability

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

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

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

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

Auditors

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

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

..........

S Gamble
(Chair of Trustees)

Date: 21 October 2020

ASSIST TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST

Opinion

We have audited the financial statements of Assist Trust (the 'charity') for the year ended 31 March 2020 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

ASSIST TRUST
(A company limited by guarantee)

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

ASSIST TRUST
(A company limited by guarantee)

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Use of our report

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



J Grimmer FCA DChA (Senior statutory auditor)

for and on behalf of
Larking Gowen LLP
Chartered Accountants
Statutory Auditors
King Street House
15 Upper King Street
Norwich
NR3 1RB

10 November 2020

ASSIST TRUST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	84,615	2,478	87,093	100,906
Charitable activities	4	-	927,229	927,229	897,088
Investments	5	-	1,593	1,593	1,177
Total income		84,615	931,300	1,015,915	999,171
Expenditure on:					
Charitable activities		87,871	868,172	956,043	930,109
Total expenditure		87,871	868,172	956,043	930,109
Net (expenditure)/income		(3,256)	63,128	59,872	69,062
Transfers between funds	14	(52,604)	52,604	-	-
Net movement in funds		(55,860)	115,732	59,872	69,062
Reconciliation of funds:					
Total funds brought forward		77,816	660,301	738,117	669,055
Net movement in funds		(55,860)	115,732	59,872	69,062
Total funds carried forward		21,956	776,033	797,989	738,117

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

The notes on pages 22 to 40 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	326,608	59,559
		<u>326,608</u>	<u>59,559</u>
Current assets			
Debtors	11	83,286	78,795
Cash at bank and in hand		496,918	628,923
		<u>580,204</u>	<u>707,718</u>
Creditors: amounts falling due within one year	12	(11,291)	(29,160)
Net current assets		<u>568,913</u>	678,558
Total assets less current liabilities		<u>895,521</u>	738,117
Creditors: amounts falling due after more than one year	13	(97,532)	-
Total net assets		<u><u>797,989</u></u>	<u><u>738,117</u></u>
Charity funds			
Restricted funds	14	21,956	77,816
Unrestricted funds	14	776,033	660,301
Total funds		<u><u>797,989</u></u>	<u><u>738,117</u></u>

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

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

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



S Gamble
(Chair of Trustees)

Date: 21 October 2020

The notes on pages 22 to 40 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
Cash flows from operating activities		
Net cash used in operating activities	53,395	77,186
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	1,593	1,177
Purchase of tangible fixed assets	(286,268)	(15,339)
	<hr/>	<hr/>
Net cash used in investing activities	(284,675)	(14,162)
	<hr/>	<hr/>
Cash flows from financing activities		
Cash inflows from new borrowing	100,000	-
Repayments of borrowing	(309)	-
Interest paid	(416)	-
	<hr/>	<hr/>
Net cash provided by financing activities	99,275	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(132,005)	63,024
Cash and cash equivalents at the beginning of the year	628,923	565,899
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	496,918	628,923
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 22 to 40 form part of these financial statements

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Assist Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Company status

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

2.3 Going concern

The charity's activities have been affected by the Covid-19 pandemic and the availability of future funding is therefore less certain than under normal circumstances. Local authorities continue to fund the charity's activities, and these arrangements are now confirmed until 31 March 2021, when Norfolk County Council will review plans put forward by all providers in the region ahead of the new financial year. The Trustees have considered a period of 12 months from the date of approval of these financial statements and, based on the level of funds within the charity, the positive discussions with local authorities, and the fact that services are still being provided to a reasonable degree, the Trustees deem it appropriate to prepare the accounts on a going concern basis.

Further details can be found in the Trustees' Report contained within these accounts, notably within the Going concern, Principal risks and uncertainties, and Principal funding sections.

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

2. Accounting policies (continued)

2.4 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

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

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

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

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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

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

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

2. Accounting policies (continued)

2.6 Interest receivable

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

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- over 50 years
Leasehold property	- over 9/15 years (as appropriate)
Fixtures and fittings	- 25% straight line

2.8 Operating leases

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

2.9 Debtors

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

2.10 Cash at bank and in hand

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

2.11 Liabilities and provisions

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

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

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

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

2. Accounting policies (continued)

2.12 Financial instruments

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

2.13 Pensions

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

2.14 Fund accounting

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

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

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

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

2. Accounting policies (continued)

2.15 Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

Useful economic lives of tangible assets

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

Impairment of debtors

The company makes an estimate of the recoverable value of trade debtors and other debtors. When assessing impairment of trade and other debtors, management considers factors including the ageing profile of the debtors and historical experience. See note 11 for the net carrying amount of the debtors.

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

3. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Donations	-	2,478	2,478
Grants	84,615	-	84,615
	84,615	2,478	87,093
	84,615	2,478	87,093
	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	-	5,175	5,175
Grants	95,731	-	95,731
	95,731	5,175	100,906
	95,731	5,175	100,906

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £
Activities in furtherance of the charity's objects	927,229	927,229
	927,229	927,229
	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Activities in furtherance of the charity's objects	897,088	897,088
	897,088	897,088

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £
Investment income	1,593	1,593

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Investment income	1,177	1,177

6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Activities in furtherance of the charity's objects	803,680	152,363	956,043

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Activities in furtherance of the charity's objects	767,798	162,311	930,109

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2020 £	Total funds 2019 £
Staff costs	594,438	572,485
Depreciation	19,219	15,365
Establishment	190,023	179,948
	<u>803,680</u>	<u>767,798</u>

Analysis of support costs

	Total funds 2020 £	Total funds 2019 £
Staff costs	70,527	61,841
Establishment	81,836	100,470
	<u>152,363</u>	<u>162,311</u>

7. Auditors' remuneration

	2020 £	2019 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>5,300</u>	<u>5,300</u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

8. Staff costs

	2020 £	2019 £
Wages and salaries	604,983	578,137
Social security costs	43,723	45,399
Contribution to defined contribution pension schemes	16,259	10,790
	<u>664,965</u>	<u>634,326</u>

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

	2020 No.	2019 No.
Direct charitable	29	29
Administrative	3	3
	<u>32</u>	<u>32</u>

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

In 2020 5 (2019: 6) members of key management personnel received £189,337 of remuneration for the year ended 31 March 2020 (2019: £196,037).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £NIL).

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

10. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2019	-	165,411	35,184	200,595
Additions	246,987	29,424	9,857	286,268
At 31 March 2020	<u>246,987</u>	<u>194,835</u>	<u>45,041</u>	<u>486,863</u>
Depreciation				
At 1 April 2019	-	128,489	12,547	141,036
Charge for the year	-	10,581	8,638	19,219
At 31 March 2020	<u>-</u>	<u>139,070</u>	<u>21,185</u>	<u>160,255</u>
Net book value				
At 31 March 2020	<u><u>246,987</u></u>	<u><u>55,765</u></u>	<u><u>23,856</u></u>	<u><u>326,608</u></u>
At 31 March 2019	<u><u>-</u></u>	<u><u>36,922</u></u>	<u><u>22,637</u></u>	<u><u>59,559</u></u>

Freehold property with a net book value of £246,987 is pledged as security for bank loans as further detailed in notes 12 and 13.

11. Debtors

	2020 £	2019 £
Trade debtors	5,359	5,235
Prepayments and accrued income	77,927	73,560
	<u><u>83,286</u></u>	<u><u>78,795</u></u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

12. Creditors: Amounts falling due within one year

	2020 £	2019 £
Bank loans	2,159	-
Trade creditors	3,200	7,963
Other taxation and social security	-	10,223
Other creditors	322	959
Accruals and deferred income	5,610	10,015
	<u>11,291</u>	<u>29,160</u>

The bank loan is repayable by instalments over 15 years and is secured over the Charity's freehold property. Interest is charged at 3.8% p/a for 5 years, and subsequently at 2.65% plus base rate p/a (subject to a minimum of 2.65% p/a). A variation of these terms was agreed prior to the balance sheet date, such that for the 6 months from April 2020, no capital repayments would be required; payments during this period are interest only.

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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

	2020 £	2019 £
Bank loans	<u>97,532</u>	<u>-</u>

Included within the above are amounts falling due as follows:

	2020 £	2019 £
Between one and two years		
Bank loans	<u>5,079</u>	<u>-</u>
Between two and five years		
Bank loans	<u>16,511</u>	<u>-</u>
Over five years		
Bank loans	<u>75,942</u>	<u>-</u>

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

	2020 £	2019 £
Payable or repayable by instalments	<u>75,942</u>	<u>-</u>
	<u>75,942</u>	<u>-</u>

The bank loan is repayable by instalments over 15 years and is secured over the Charity's freehold property. Interest is charged at 3.8% p/a for 5 years, and subsequently at 2.65% plus base rate p/a (subject to a minimum of 2.65% p/a). A variation of these terms was agreed prior to the balance sheet date, such that for the 6 months from April 2020, no capital repayments would be required; payments during this period are interest only.

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds	253,000	-	-	(147,296)	105,704
General funds	407,301	931,300	(868,172)	199,900	670,329
	<u>660,301</u>	<u>931,300</u>	<u>(868,172)</u>	<u>52,604</u>	<u>776,033</u>
Restricted funds					
Allotment and Other Outdoor Equipment	639	-	-	(639)	-
Cafe Assistant	5,776	6,000	(10,653)	-	1,123
Independence Support Scheme	11,780	41,300	(44,423)	-	8,657
Heath Gardens	36,384	-	-	(36,384)	-
Marquee & PA Equipment	1,136	-	-	(1,136)	-
Group Activities	8,597	2,870	(10,271)	-	1,196
Housing Officer	8,559	24,945	(22,524)	-	10,980
Colegate Kitchen Renovation	4,945	9,500	-	(14,445)	-
	<u>77,816</u>	<u>84,615</u>	<u>(87,871)</u>	<u>(52,604)</u>	<u>21,956</u>
Total of funds	<u><u>738,117</u></u>	<u><u>1,015,915</u></u>	<u><u>(956,043)</u></u>	<u><u>-</u></u>	<u><u>797,989</u></u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

14. Statement of funds (continued)

Funds transfers

The transfers from restricted to general reserves reflect the reallocation of restricted funds spent on the charity's fixed assets in order to match these with future depreciation charges.

The transfer from designated to general funds in the year reflects the utilisation of the fund to fund the cash element of the purchase of freehold property which is to be used within charitable activities as set out in note 10.

Restricted funds

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

The Housing Officer fund represents the wages and expenses of the housing officer, funded by donations.

Designated funds

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

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2019 £</i>
Unrestricted funds					
General funds	400,659	903,440	(836,798)	(60,000)	407,301
Designated funds	193,000	-	-	60,000	253,000
	<u>593,659</u>	<u>903,440</u>	<u>(836,798)</u>	<u>-</u>	<u>660,301</u>
Restricted funds					
Allotment	258	-	-	-	258
Cafe	133	15,788	(10,145)	-	5,776
Independence worker	22,937	25,500	(44,788)	3,500	7,149
Current funds needs	222	11,095	(3,186)	(3,500)	4,631
Outdoor games	2,738	-	(2,357)	-	381
Heath gardens	44,288	-	(7,904)	-	36,384
Marquee & PA	3,820	-	(2,684)	-	1,136
Group activities	1,000	11,500	(3,903)	-	8,597
Housing officer	-	24,203	(15,644)	-	8,559
Kitchen renovations	-	7,645	(2,700)	-	4,945
	<u>75,396</u>	<u>95,731</u>	<u>(93,311)</u>	<u>-</u>	<u>77,816</u>
Total of funds	<u><u>669,055</u></u>	<u><u>999,171</u></u>	<u><u>(930,109)</u></u>	<u><u>-</u></u>	<u><u>738,117</u></u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds	660,301	931,300	(868,172)	52,604	776,033
Restricted funds	77,816	84,615	(87,871)	(52,604)	21,956
	<u>738,117</u>	<u>1,015,915</u>	<u>(956,043)</u>	<u>-</u>	<u>797,989</u>

Summary of funds - prior year

	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2019 £</i>
Unrestricted funds	593,659	903,440	(836,798)	-	660,301
Restricted funds	75,396	95,731	(93,311)	-	77,816
	<u>669,055</u>	<u>999,171</u>	<u>(930,109)</u>	<u>-</u>	<u>738,117</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	326,608	326,608
Current assets	21,956	558,248	580,204
Creditors due within one year	-	(11,291)	(11,291)
Creditors due in more than one year	-	(97,532)	(97,532)
Total	<u>21,956</u>	<u>776,033</u>	<u>797,989</u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	35,781	23,778	59,559
Current assets	42,035	665,683	707,718
Creditors due within one year	-	(29,160)	(29,160)
Total	<u>77,816</u>	<u>660,301</u>	<u>738,117</u>

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

	2020 £	2019 £
Net income for the period (as per Statement of Financial Activities)	<u>59,872</u>	<u>69,062</u>
Adjustments for:		
Depreciation charges	19,219	15,365
Dividends, interests and rents from investments	(1,593)	(1,177)
Increase in debtors	(4,491)	(15,351)
(Decrease)/increase in creditors	(20,028)	9,287
Interest paid	416	-
Net cash provided by operating activities	<u>53,395</u>	<u>77,186</u>

18. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	496,918	628,923
Total cash and cash equivalents	<u>496,918</u>	<u>628,923</u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

19. Analysis of changes in net debt

	At 1 April 2019	Cash flows	At 31 March 2020
	£	£	£
Cash at bank and in hand	628,923	(132,005)	496,918
Debt due within 1 year	-	(2,159)	(2,159)
Debt due after 1 year	-	(97,532)	(97,532)
	<u>628,923</u>	<u>(231,696)</u>	<u>397,227</u>

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £16,259 (2019 - £10,790). There were no amounts payable to the fund at the balance sheet date (2019 - £Nil).

21. Operating lease commitments

At 31 March 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Not later than 1 year	66,290	70,450
Later than 1 year and not later than 5 years	193,272	226,442
Later than 5 years	21,870	54,990
	<u>281,432</u>	<u>351,882</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2020	2019
	£	£
Operating lease rentals	<u>70,450</u>	<u>78,075</u>

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

22. Related party transactions

There were no related party transactions in the years ended 31 March 2020 and 2019.