

Registered number: 03206320  
Charity number: 1057772

**ASSIST TRUST**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**ASSIST TRUST**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

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Trustees

S Gamble (resigned 29 February 2024)  
R Holderness  
T Hughes  
R Morris  
M Langley  
C Robson (resigned 17 May 2023)  
J Tremlett  
P Corney (appointed 18 April 2024)  
C Sewell (appointed 29 February 2024)

**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  
1st Floor, Prospect House  
Rouen Road  
Norwich  
NR1 1RE

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their annual report together with the audited financial statements of the Charity for the 1 April 2023 to 31 March 2024. 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) (effective 1 January 2019).

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 charities objects set out in the Assist Trust Memorandum of Association are “to train, advise and promote social, academic and employment skills which will lead towards the integration, independence and employment of disabled persons”.

In order to translate these objects into words that encapsulate the progressive ethos at Assist, recent straplines have included phrases under the following key words:

**Opportunity / Challenge / Growth:**

Opportunity: “Give me the chance to show what I can do for myself”

Challenge: “Help me find out what else I can do for myself”

Growth: “Help me to try new things and learn new skills”



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities (continued)**

**Quotes from the members about coming to Assist:**

“I’ve learnt how to get on with other people. I’m proud to be more independent” (Jack)

“I like seeing people I care about and I love the entertaining groups. I would like help getting on with others, with travel training and with cooking skills. I would like to go to the Assist Trust café again.” (Chris)

“I feel very proud working at the Feed [as a volunteer] and being very busy there. I would like to move out and be more independent” (Lyndsey)

“I’ve lost lots of weight and I’m good at joining in my groups” (Nicola)

“I’m very proud to have got my level 2 food and hygiene at the café” (William)

“I love learning new things – like macramé. I would like a paid job one day” (Leah)

**b. Members responding to the stimulating environment at Assist**

Assist conducts regular surveys with the members that attend in order to hear about their ideas and ambitions for the future. As the comments above testify, there is a positive sense of purpose and direction in all the activities that take place and individuals are proud to be achieving so much in so many areas of their lives.

Despite the significant range of ages and abilities amongst those that attend, the ethos of positive support is applied equally across all Assist services. All members are treated as individuals, with their own strengths and their own potential to change and grow as human beings. More than ever, people are responding to the inspiring mix of opportunity and gentle challenge at Assist and they are rising to the higher levels of expectation at the Trust

**c. Public benefit**

The Trustees confirm that in exercising their powers and duties, they have given 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 document “Charity Governance for larger charities”. The main activities undertaken to further the Charity’s purposes for public benefit are set out in section d below.

**d. Main activities undertaken to further the Charity’s purposes for public benefit**

**Support offered at Assist**

The charity prides itself on supporting people with a very wide range of needs and abilities, on a person centred basis. This means that everyone will be given the same inspiring and stimulating level of support, but on a level and pace that suits them. The wide range of engaging and enjoyable activities means that individuals can find their feet when they first arrive and can quickly feel more confident and more able to build on the strengths they already have.

As members gradually get to know others and as they feel more confident and secure in the environment, staff will encourage more participation. Similarly, as trust levels grow, individuals start to show their readiness to take a degree of responsibility and the journey towards greater independence can begin.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities (continued)**

**Areas of support on offer**

The individuals that attend Assist are generally funded following assessment by Norfolk County Council Social Services, with Assist identified as a provider that can support areas of unmet need. Assist will ensure it responds to those identified needs accordingly, while also offering help with any other areas of independence that the individual shows an interest in. As a result of this process, support offered at Assist is wide ranging and holistic in nature, evolving to follow the needs and wishes expressed by the members themselves. The following list demonstrates the range of support provided:

- Helping people to become more confident
- Wellbeing services – support to encourage a positive and purposeful life
- Living a healthy life – exercise, healthy eating, healthy choices, etc.
- Making friends and managing relationships
- Managing money and budgeting
- Cooking skills
- Shopping skills
- Looking after my home
- Getting out and about in my community
- Travel training (from home, around the community, to work), if appropriate
- In-house jobs (as a first step on the employment journey, or as a goal in itself)
- Working at the Assist Trust café at the Norman Centre
- Volunteer working in the local community, if appropriate
- Paid work, if appropriate
- Moving into a more independent home, if there is an expressed need
- Providing some independent living options, via the Trust's own housing scheme



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities (continued)**

High Expectation Levels

Assist has high expectation levels for all members attending. Whatever the level of ability or need might be, everyone is expected to treat one another respectfully and politely and to deal with issues maturely. Over the 30+ years that the charity has been in operation, Assist has seen individuals respond positively to this approach, as it gives people a better chance of real success in the workplace and in the community in general. The members seem to feel more secure and more confident in a service that has consistent professional boundaries, with staff, Trustees and volunteers all setting positive examples of respectful and polite interactions.

It is this philosophy that perhaps marks Assist out – a belief that people should be treated as people and be given the chance to see what level of responsibility they can manage for themselves with the right type of support in place.

**Confidence is Key**

In order for anyone to succeed in achieving their goals, however modest they seem to be, it is essential that they feel confident enough to start that journey. For this reason, Assist provides a number of wellbeing, creative and project based activities, that give opportunities for individuals to show what they can do for themselves. Over recent years, groups on offer have included the following:

- Drama
- Relaxation techniques
- Historical games
- Fabric craft
- Ladies self-image
- Terrarium making
- Number games
- Points of view
- Team building
- Podcast group
- Garden sculpture
- Recreating history
- Dance groups

**Travel Training, Volunteering, Employment and Independent Living**

Some of the members who attend Assist will always need support in some areas of their lives, but that does not mean that they cannot become more independent in other ways. Over and over again, individuals at Assist have shown that they can manage more for themselves than was expected of them previously. Whether that is areas of self-care, managing money, looking after the home, cooking skills or managing a specific regular job, every step that individuals take towards greater independence is celebrated accordingly.

For some individuals, support can be withdrawn very gradually over time and a high degree of independence can be sustained with the right background support available. Others need more ongoing help and guidance, to maintain any degree of independence that they have achieved to that point.

Whatever the level of ability and independence might be, Assist will always try to provide suitable opportunities for individuals keen to work on specific skills in areas such as travel training, volunteering, employment or independent living.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Objectives and activities (continued)**

- **Travel training support:** The Employment and Travel Training team will always prioritise their workload in order to support individuals keen to travel around their community more independently. This might focus on the journey from home and back, the journey to a specific job, or to other locations in the local community. Travel training programmes have been developed with Occupational Therapy input over many years and all stages are carefully signed off and monitored to ensure the process is as systematic and as safe as possible.
- **Volunteering and Employment support:** The same team that oversees the travel training programmes also arranges and co-ordinates support for in-house jobs and community based work opportunities. By offering chances to try out manageable jobs in-house first, Assist can apply a stepping-stone approach to the whole process and members can take manageable steps along the employment journey as a result.
- **Housing and Independent Living:** Assist owns and sub-lets a number of houses and flats in order to provide independent living opportunities for the members that attend. In recent years, Assist has employed its own Housing Officer to focus on this important area of independent living. Even when there are no vacancies in the Assist Trust housing stock, support can be offered in housing and independent living by listening to the wishes of the member and co-ordinating plans with them and their own circle of support. Strong links have been forged with Norfolk County Council housing managers and commissioners in recent years, to help co-ordinate these efforts more effectively than ever.



**Assist Trust Facilities**

Assist runs from 3 main sites to the north of the City of Norwich. It also runs the “Meeting Place” café at the Norman Centre, a leisure centre in the Mile Cross area of north Norwich. Details for the Assist Trust premises are as follows:

- 20 Colegate, Norwich, NR3 1BQ (Assist Trust headquarters)
- 22-24 Colegate, Norwich, NR3 1BQ (Assist Trust independent living facilities on the ground floor and Friars Quay flats above)
- Lazar House, 219 Sprowston Road, Norwich, NR3 4HY
- “Heath Gardens” Hill Farm Allotments, Sprowston Road, NR3 4HY (very close to the Lazar House building)
- “Meeting Place” café. Norman Centre, Bignold Road, Norwich, NR3 2QZ



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and performance**

**a. Key performance indicators**

Outcomes achieved and numbers of people referred to Assist Trust

The impressive outcomes achieved by members attending (detailed below) continue to show how successful the support model at Assist Trust is. As a result of this continued success, and with continuing efforts to raise the profile of the charity amongst the local community, Assist has had a steady stream of people showing an interest in joining the Trust over the past year. Most people visiting have heard of what Assist can offer by word of mouth, showing that the best recommendation for any service is from the service users themselves.

Despite the threat of more future cuts to services in the region, the positive and progressive reputation of Assist Trust helps to ensure that spaces are filled whenever vacancies appear and, as a result, attendance over the past year has rarely fallen below capacity.

**Collaboration with Norfolk County Council (NCC)**

Over recent years, Norfolk Social Service departments have shown a growing interest in the successful and affordable model of support available at Assist. New service specification documents closely echo the style of Assist Trust provision and these standards have now been formalised in the shape of a Day Opportunity Framework that NCC recently put out to tender. The three "Pathway" levels of support contained within the new framework outline models of support that mirror the provision available at Assist.

By giving clear evidence about what can be achieved with limited resources, Assist continues to provide a benchmark by which all service provision might be judged.

**b. Review of activities**

**Outcomes achieved by the members at Assist Trust**

The following numbers represent the significant progress made by the members again this year. For every one of the outcomes detailed below a whole journey has been undertaken by the individual involved, with innumerable steps towards independence along the way. The Assist Trust website attempts to put more context around the hard outcomes represented here, by providing case studies that detail the battles and challenges involved in some specific examples.

Here are the numbers:

- 100% of the members spoken to in this year's survey said they felt proud about their achievements at Assist (81 of the 125 attending at the time)
- 100% of the members attending Assist (all 125) were supported with in-house work opportunities. This can be the first step towards more independent work experience or a goal in itself for many.
- 43 adults with learning disabilities were supported into community based work placements
- 22 individuals were supported to travel to work independently at the Assist Trust café at the Norman Centre
- 54 individuals took place in work experience groups at the Assist Trust café
- In total, 79 individuals were supported with travel training to work and around their communities.
- 6 individuals were supported into Assist Trust housing or other independent living opportunities

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and performance (continued)**



**Fundraising support**

The following Trusts and Foundations have generously provided support for the work of Assist Trust, allowing the charity to improve and develop its services while maintaining vital employment and travel training support at the same time. Assist and its members remain enormously grateful for their help and the Trust will continue to ensure that every single penny is spent wisely and directly on the services provided. Many, many thanks!

Educational Foundation of Alderman John Norman  
Anguish's Educational Foundation  
John Ackroyd Charitable Trust  
Norwich Consolidated Charities  
The Pennycress Trust  
The W.O. Street Charitable Foundation  
Anne French Memorial Trust  
The R C Snelling Charitable Trust  
The Brigadier and Mrs D.V. Phelps Charitable Trust  
Souter Charitable Trust  
Bruce Wake Charitable Trust  
The Lord Belstead Charitable Settlement  
Douglas Arter Foundation  
Awards for All  
Preachers Charity  
The Oliver Ford Charitable Trust  
The Steven Bloch Image of Disability Charitable Trust  
The Strangward Trust

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Achievements and performance (continued)**

These organisations have stepped up to support many innovative and essential developments at Assist, including the following:

- Improvements to accessible toilets at Lazar House
- Providing new tools and equipment for the Assist Trust Heath Gardens project
- Providing new games equipment for the many sports groups that take place at the Trust
- Vital support to maintain the “Independence Support Scheme” at Assist, ensuring members are supported to travel train from home and to and from work etc. and are job coached in suitable work placements in the local community
- The provision of a Café Assistant at the Norman Centre Café, allowing more vital work experience opportunities for Assist Trust members



**Financial review**

**a. Going concern**

The landscape for all providers of day opportunities in Norfolk continues to provide challenges and it is likely that pressure on local authority funds will increase in the months to come. Despite these ongoing issues, demand for Assist Trust services remains high and its reputation as an innovative and pioneering service provider has strengthened considerably. It is this proven success that gives the charity the best possible chance of success as more local government cuts are rolled out - as the affordable model of support provides a successful and cost-saving example of how such services can be provided.

In order to maintain this good reputation and to help ensure the future for this pioneering service, Assist will continue to engage regularly with Norfolk County Council commissioners and will work hard to ensure its reputation amongst potential new members continues to grow. In these ways Assist can continue to grow and develop long into the future and the Trustees remain confident that the charity can therefore be considered a going concern.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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. Ongoing budget concerns for services in the region mean that 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, excluding designated funds and excluding long term mortgage liabilities, amount to £394,857 (2023: £386,556) which approximates to the equivalent of 4.3 (2023: 4.3) months' operating expenditure. The mortgage will be covered by future rental income and is therefore excluded from the free reserves calculation.

**c. Principal risks and uncertainties**

The Trustee Risk and Safeguarding sub-Committee meets every 6 months to go through the Assist Trust risk register and to discuss matters arising under the following areas:

- Governance
- Operations
- Finance
- Environment
- Legislation and compliance

All of these areas are carefully considered in order to mitigate possible risk as much as possible and to ensure systems are in place to manage levels of risk accordingly. Findings and recommendations are then presented to the full board, to discuss matters further and to ensure everyone is aware of essential processes in place. The following headings were detailed in terms of impact, likelihood, mitigating actions, responses and identifying responsibilities, in the following priority order:

1. The potential for a Covid-like pandemic reoccurring
2. Financial problems for the Trust
3. Quality and safeguarding risks
4. Severe weather
5. Recruitment and retention problems
6. IT failure
7. Utility failure
8. Building and equipment problems
9. Data sharing, processing and access
10. Supply of non-clinical consumables

A key component in the way Assist manages to maintain a clear focus on services for the members attending is via consultation and strategic planning. Recently compiled five year plans were put together following extensive consultation with all key Assist Trust stakeholders (the members themselves, families, carers, care professionals, Norfolk County Council, Assist Trust staff, etc.) . These plans have been under constant review ever since, with regular consultation taking place with individual members and groups of members in order to respond directly to their expressed wishes.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**d. Financial risk management objectives and policies**

Recent pressures on local authority finances and subsequent directives from NCC commissioners and managers have also informed the priorities of the charity and the Trustees have regularly consulted on the focus of the charity's resources. By ensuring that responses are directly informed by the needs of the members attending – and by maintaining a positive and constructive dialogue with the local authority at the same time – the Trustees remain confident that Assist can continue as a trusted provider for people with learning disabilities in Norfolk.

The statement of financial activities show an increase in funds of £20,848 (2023: £24,366) with total incoming resources amounting to £1,224,626 (2023: £1,097,546) and total resources expended of £1,203,778 (2023: £1,073,180).

The charity's balance sheet shows total funds of £1,088,901 (2023: £1,063,058) of which £41,030 were restricted at 31 March 2024 (2023: £62,852).

**e. Principal funding**

Norfolk County Council Social Services department provide the majority of the funds that sustain the Assist Trust, in the form of care package funding for each individual attending. Apart from the occasional person who funds their daily rate privately, the members attending have all undergone a Care Act assessment which has identified areas of unmet need. This finding qualifies the individual for funding via the local authority social care fund, which continues until that need has been met or until the individual chooses to access services elsewhere. The individual nature of this funding arrangement means that there is little long term security for an organisation like Assist and fluctuations in the number of days attended can therefore affect income in a relatively short space of time. Assist mitigates this risk by budgeting to allow for these fluctuations and by maintaining a very positive dialogue with the local authority – while responding to dips in attendance as and when these might occur.

The two other main sources of income for the charity are via ongoing fundraising efforts (as described earlier) and via housing income from properties rented out to members of the Trust. Both of these sources of income are restricted in the sense that they have specific areas of operations that are sustained by these funds, although the increase in activities has helped spread the funding base for the whole charity over time.

**Structure, governance and management**

**a. Constitution**

Assist Trust 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 31 May 1996 (amended 14 February 2000) and registered as a charity on 27 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, Trustees are required to contribute an amount not exceeding £1.

**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 nine years.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Structure, governance and management (continued)**

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 and via word of mouth. Areas of the expertise represented on the board include housing, finance, education, IT, health, law, strategy, management and HR. 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. Organisational structure and decision-making policies**

Assist Trust has a board of Trustees of 7 (2023: 7). The board meet monthly and they are responsible for the strategic direction and policy of the charity. Financial services are largely outsourced to Larking Gowen, 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 Head of Services, the Office Manager, the Operations Managers and the Employment Manager.

**d. 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.

**e. 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 the 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 to sustaining the financial stability of the Trust.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Plans for future periods**

At the time of writing, there is a degree of uncertainty in regard to Norfolk County Council budgets and possible savings plans. As mentioned already, the Trustees believe that Assist is well positioned to respond to the challenges this represents and will be pushing ahead with plans to help to secure the future of the Trust. The progressive model of work that now has a proven record at Assist, is showing how raising expectations for adults with learning disabilities can lead to genuine independence. The ability to manage real life expectations, with appropriate levels of support, is the key to living a positive and purposeful life and, in turn, this can lead to a reduction in service dependence and an avoidance of costly emergency care in the longer term. With such a powerful model of support embedded in the service, the Trustees at Assist feel confident about improving and developing services into the future. The following are the key areas of focus in this regard and all targets detailed below relate directly to strategic consultations that have taken place at Assist over the past 2 years:

- **Employment and travel training schemes:** Assist has been in close discussion with Norfolk County Council over recent months, in order to develop existing employment and travel training programmes. NCC recently redesigned the whole framework for day opportunity providers in the region, with their own Skills and Employment pathway described in some detail. Despite some teething issues with the pathway approach, Assist remains convinced that it indicates a clear desire for a more progressive approach. Assist will be looking to provide genuine pathways within its own services, for people who have the potential to become more independent in areas of travel and paid employment -including an employment stepping stone scheme that includes in house jobs, travel training, work at the Norman Centre Café and securing opportunities in the local community. Fundraising efforts will continue to allow more pioneering and ground breaking work in this area and negotiations with the local authority will ensure this work remains mutually beneficial.
- **Housing and Independent Living:** As the housing scheme at Assist has gradually grown over the years, more and more members are being successfully supported into a more independent life. Many other members will need similar support in the future, so Assist is looking into ways to open up more opportunities for those ready to move on. The Housing Officer employed at the Trust oversees these schemes and plans and it is his job to gauge the level of need amongst the members that attend. By planning carefully with the individual and their circle of support in this way, emergency housing costs can be avoided and a smooth transition into independent living can be achieved.
- **Improvements at the Gardens:** The Heath Gardens site has long been seen as the jewel in the crown of Assist Trust services. The 2.5 acre site has been lovingly developed over many years and visitors are often amazed and delighted when they see the range of habitats and facilities there. For people who prefer outdoor activities, or just enjoy the peace and quiet that the facility provides, the Gardens is an ideal location. With this in mind, Assist is very keen to improve accessibility onto and around the Heath Gardens site, while also providing more facilities for groups and individuals to make use of. The space and openness available at the Gardens makes it ideal for people who struggle with confined or noisy spaces and there is a clear need for more of these kinds of services in the region.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Plans for future periods (continued)**

**Fundraising plans for the coming year**

Assist will be approaching loyal and potential new funders nationally and regionally, in order to maintain and innovate vital services and to improve facilities in all sites. The significant number of Trusts and Foundations that have supported us to this point have helped to transform the charity from a steady and reliable service to a ground breaking one, with a model of support unlike any in the region. With their help, Assist would like to continue responding to the needs and wishes of our members and provide services that will help more people to live inclusive and purposeful lives.



Thank you for your support!



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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 . 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**

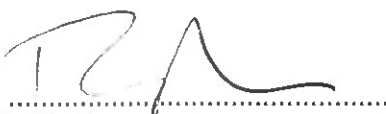
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- 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:



**T Hughes**  
(Trustee)

Date: 16 October 2024

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**ASSIST TRUST**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST**

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**Opinion**

We have audited the financial statements of Assist Trust (the 'charity') for the year ended 31 March 2024 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 2024 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**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**ASSIST TRUST**  
**(A company limited by guarantee)**

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

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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**ASSIST TRUST**  
**(A company limited by guarantee)**

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

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**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.

We are required to comply with the Revised Ethical Standard 2019 issued by the Financial Reporting Council. Within this, we have applied "Section 6 - Provisions Available for Audits of Small Entities" and the exemption within section 6.11 in relation to the provision of non-audit services. Non audit services include the preparation of monthly management accounts, including the calculation of accruals and prepayments.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Due to the field in which the Charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: healthy and safety; employment laws; GDPR, safeguarding, serious incident reporting and compliance with the UK Companies Act.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace and fraud;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to

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**ASSIST TRUST**  
**(A company limited by guarantee)**

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

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recognise the non-compliance.

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](http://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.

*Larking Gowen LLP*

**Julie Grimmer FCA DChA (Senior statutory auditor)**

for and on behalf of

**Larking Gowen LLP**

Chartered Accountants

Statutory Auditors

1st Floor, Prospect House

Rouen Road

Norwich

NR1 1RE

Date: 17 October 2024

**ASSIST TRUST**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	4	74,800	3,226	78,026	81,042
Charitable activities	5	5,230	1,137,340	1,142,570	1,015,235
Investments	6	-	4,030	4,030	1,269
<b>Total income</b>		<b>80,030</b>	<b>1,144,596</b>	<b>1,224,626</b>	<b>1,097,546</b>
<b>Expenditure on:</b>					
Charitable activities		101,852	1,101,926	1,203,778	1,073,180
<b>Total expenditure</b>		<b>101,852</b>	<b>1,101,926</b>	<b>1,203,778</b>	<b>1,073,180</b>
<b>Net movement in funds</b>		<b>(21,822)</b>	<b>42,670</b>	<b>20,848</b>	<b>24,366</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		62,852	1,005,201	1,068,053	1,043,687
Net movement in funds		(21,822)	42,670	20,848	24,366
<b>Total funds carried forward</b>		<b>41,030</b>	<b>1,047,871</b>	<b>1,088,901</b>	<b>1,068,053</b>

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

The notes on pages 23 to 40 form part of these financial statements.

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

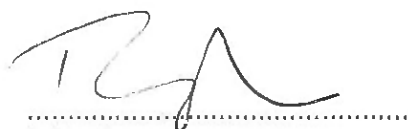
**BALANCE SHEET**  
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	809,475	667,939
<b>Current assets</b>			
Debtors	12	121,048	90,156
Cash at bank and in hand		535,220	676,907
		<u>656,268</u>	<u>767,063</u>
Creditors: amounts falling due within one year	13	(64,503)	(41,781)
		<u>591,765</u>	<u>725,282</u>
<b>Net current assets</b>		<u>591,765</u>	<u>725,282</u>
<b>Total assets less current liabilities</b>		<u>1,401,240</u>	<u>1,393,221</u>
Creditors: amounts falling due after more than one year	14	(312,339)	(325,168)
<b>Total net assets</b>		<u><u>1,088,901</u></u>	<u><u>1,068,053</u></u>
<b>Charity funds</b>			
Restricted funds	15	41,030	62,852
Unrestricted funds	15	1,047,871	1,005,201
<b>Total funds</b>		<u><u>1,088,901</u></u>	<u><u>1,068,053</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:



**T Hughes**

(Trustee)

Date: 16 October 2024

The notes on pages 23 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 2024**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>63,696</b>	<i>(7,212)</i>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>4,030</b>	<i>1,237</i>
Purchase of tangible fixed assets	<b>(178,165)</b>	<i>(405,172)</i>
<b>Net cash used in investing activities</b>	<b>(174,135)</b>	<b>(403,935)</b>
<b>Cash flows from financing activities</b>		
Cash inflows from new borrowing	-	<i>252,000</i>
Repayments of borrowing	<b>(12,244)</b>	<i>(6,190)</i>
Interest paid	<b>(19,004)</b>	<i>(6,462)</i>
<b>Net cash (used in)/provided by financing activities</b>	<b>(31,248)</b>	<b>239,348</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(141,687)</b>	<b>(171,799)</b>
Cash and cash equivalents at the beginning of the year	<b>676,907</b>	<i>848,706</i>
<b>Cash and cash equivalents at the end of the year</b>	<b>535,220</b>	<i>676,907</i>

The notes on pages 23 to 40 form part of these financial statements



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**ASSIST TRUST**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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 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 ongoing positive discussions with local authorities and the fact that services are now being provided at close to capacity levels once again, the Trustees deem it appropriate to prepare the accounts on an ongoing 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.

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**ASSIST TRUST**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

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 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 Charity 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.

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**ASSIST TRUST**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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 institution with whom the funds are deposited.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- over 50 years
Leasehold property	- over the lease term
Motor vehicles	- 20% reducing balance
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

**2.8 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.

**2.9 Cash at bank and in hand**

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

**2.10 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.

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**ASSIST TRUST**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**2. Accounting policies (continued)**

**2.11 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.

**2.12 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.

**2.13 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.

Investment income, gains and losses are allocated to the appropriate fund.

**3. 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 Charity 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 11 for the carrying amount of property, plant and equipment and note 2.7 for the useful economic lives for each class of assets.

**ASSIST TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations	-	3,226	<b>3,226</b>
Grants	74,800	-	<b>74,800</b>
	<u>74,800</u>	<u>3,226</u>	<u><b>78,026</b></u>
	<u><i>Restricted funds 2023 £</i></u>	<u><i>Unrestricted funds 2023 £</i></u>	<u><i>Total funds 2023 £</i></u>
Donations	-	2,120	2,120
Grants	78,922	-	78,922
	<u>78,922</u>	<u>2,120</u>	<u>81,042</u>

**5. Income from charitable activities**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Activities in furtherance of the charity's objects	5,230	1,137,340	<b>1,142,570</b>
	<u>5,230</u>	<u>1,137,340</u>	<u><b>1,142,570</b></u>
	<u><i>Restricted funds 2023 £</i></u>	<u><i>Unrestricted funds 2023 £</i></u>	<u><i>Total funds 2023 £</i></u>
Activities in furtherance of the charity's objects	2,690	1,012,545	1,015,235
	<u>2,690</u>	<u>1,012,545</u>	<u>1,015,235</u>

**ASSIST TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Investment income	4,030	<b>4,030</b>
	<u>          </u>	<u>          </u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income	1,269	1,269
	<u>          </u>	<u>          </u>

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
Activities in furtherance of the charity's objects	991,774	212,004	<b>1,203,778</b>
	<u>          </u>	<u>          </u>	<u>          </u>
	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Activities in furtherance of the charity's objects	872,563	200,617	1,073,180
	<u>          </u>	<u>          </u>	<u>          </u>

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**ASSIST TRUST**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	703,587	<b>703,587</b>
Depreciation	36,630	<b>36,630</b>
Establishment	251,557	<b>251,557</b>
	<hr/> <b>991,774</b> <hr/>	<hr/> <b>991,774</b> <hr/>
	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	634,656	634,656
Depreciation	28,775	28,775
Establishment	209,132	209,132
	<hr/> <b>872,563</b> <hr/>	<hr/> <b>872,563</b> <hr/>

**ASSIST TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	85,723	<b>85,723</b>
Establishment	126,281	<b>126,281</b>
	212,004	<b>212,004</b>
	212,004	<b>212,004</b>

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	111,934	111,934
Establishment	88,683	88,683
	200,617	200,617
	200,617	200,617

**8. Auditors' remuneration**

	<b>2024 £</b>	<b>2023 £</b>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<b>10,116</b>	9,540
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	<b>9,784</b>	-
	<b>9,784</b>	-



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**ASSIST TRUST**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**9. Staff costs**

	<b>2024</b>	2023
	£	£
Wages and salaries	<b>708,740</b>	671,922
Social security costs	<b>61,997</b>	58,328
Contribution to defined contribution pension schemes	<b>18,573</b>	16,340
	<u><b>789,310</b></u>	<u>746,590</u>

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

	<b>2024</b>	2023
	No.	No.
Direct charitable	<b>27</b>	27
Administrative	<b>10</b>	10
	<u><b>37</b></u>	<u>37</u>

Included within administrative staff are the 7 trustees who served during the year (2023: 7). No remuneration was paid to these trustees as detailed in note 10.

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

In 2024, 5 (2023: 5) members of key management personnel received £232,282 for the year ended 31 March 2024 (2023: £217,272), including employers national insurance contributions.

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**11. Tangible fixed assets**

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>					
At 1 April 2023	621,904	205,493	6,800	87,879	922,076
Additions	152,998	-	-	25,167	178,165
At 31 March 2024	<u>774,902</u>	<u>205,493</u>	<u>6,800</u>	<u>113,046</u>	<u>1,100,241</u>
<b>Depreciation</b>					
At 1 April 2023	16,070	184,370	3,318	50,379	254,137
Charge for the year	15,259	7,343	696	13,331	36,629
At 31 March 2024	<u>31,329</u>	<u>191,713</u>	<u>4,014</u>	<u>63,710</u>	<u>290,766</u>
<b>Net book value</b>					
At 31 March 2024	<u><u>743,573</u></u>	<u><u>13,780</u></u>	<u><u>2,786</u></u>	<u><u>49,336</u></u>	<u><u>809,475</u></u>
At 31 March 2023	<u><u>605,834</u></u>	<u><u>21,123</u></u>	<u><u>3,482</u></u>	<u><u>37,500</u></u>	<u><u>667,939</u></u>

**12. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	75,914	69,153
Other debtors	3,466	-
Prepayments and accrued income	41,668	21,003
	<u><u>121,048</u></u>	<u><u>90,156</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. Creditors: Amounts falling due within one year**

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<i>£</i>
Bank loans	<b>12,828</b>	<i>12,243</i>
Trade creditors	<b>32,529</b>	<i>9,097</i>
Other creditors	<b>3,733</b>	<i>3,155</i>
Accruals and deferred income	<b>15,413</b>	<i>17,286</i>
	<hr/> <b>64,503</b> <hr/>	<hr/> <i>41,781</i> <hr/>

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

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**14. Creditors: Amounts falling due after more than one year**

	<b>2024</b>	<b>2023</b>
	£	£
Bank loans	<b>312,339</b>	<b>325,168</b>

Included within the above are amounts falling due as follows:

	<b>2024</b>	<b>2023</b>
	£	£
<b>Between one and two years</b>		
Bank loans	<b>12,832</b>	<b>12,828</b>
<b>Between two and five years</b>		
Bank loans	<b>43,261</b>	<b>41,130</b>
<b>Over five years</b>		
Bank loans	<b>256,246</b>	<b>271,210</b>

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

	<b>2024</b>	<b>2023</b>
	£	£
Payable or repayable by instalments	<b>256,246</b>	<b>271,210</b>

The bank loans are repayable by installments over 15 and 20 years and are secured over the Charity's freehold property. Interest is charged at 3.8% / 6.4% p/a for 5 years, and subsequently at 2.65% / 2.5% plus base rate p/a (subject to a minimum of 2.65% / 2.5% p/a) respectively.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
Designated funds	278,602	-	(19,856)	(98,453)	160,293
General funds	726,599	1,144,596	(1,082,070)	98,453	887,578
	<u>1,005,201</u>	<u>1,144,596</u>	<u>(1,101,926)</u>	<u>-</u>	<u>1,047,871</u>
<b>Restricted funds</b>					
General Current Funding Needs	50,077	10,800	(16,934)	(7,141)	36,802
Outdoor Games Sports Resources	3,983	-	(6,399)	2,416	-
IT Equipment	2,728	-	(5,260)	3,465	933
Independence Support Scheme	3,373	48,000	(51,070)	-	303
Events	191	5,230	(2,429)	-	2,992
Lazar House toilet refurbishment	2,500	16,000	(19,760)	1,260	-
	<u>62,852</u>	<u>80,030</u>	<u>(101,852)</u>	<u>-</u>	<u>41,030</u>
<b>Total of funds</b>	<u><u>1,068,053</u></u>	<u><u>1,224,626</u></u>	<u><u>(1,203,778)</u></u>	<u><u>-</u></u>	<u><u>1,088,901</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**15. Statement of funds (continued)**

**Funds transfers**

The transfer out of the General Current Funding Needs restricted fund were to cover deficits on other restricted funds. Whilst this fund is restricted, the restriction is to more than one project. This transfer is therefore in line with the original funding agreements.

**Restricted funds**

The Independence Support Scheme 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 General Current Funding Needs fund represents donations received covering more than one appeal.

The cafe assistant salary of £14,797 has been funded through grant receipts within General Current Funding Needs. Fundraising for this position continues post year end.

**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. The net transfer represents cash used to purchase a property and a further designation to maintain the charity's free reserves in line with the reserves policy.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
<b>Unrestricted funds</b>					
Designated funds	352,451	-	-	(73,849)	278,602
General funds	626,917	1,015,934	(992,101)	75,849	726,599
	<u>979,368</u>	<u>1,015,934</u>	<u>(992,101)</u>	<u>2,000</u>	<u>1,005,201</u>
<b>Restricted funds</b>					
General Current Funding Needs	30,208	34,503	(14,634)	-	50,077
Outdoor Games Sports Resources	14,458	919	(11,394)	-	3,983
IT Equipment	4,231	-	(1,503)	-	2,728
Independence Support Scheme	13,422	41,000	(51,049)	-	3,373
Furniture	2,000	-	-	(2,000)	-
Events	-	2,690	(2,499)	-	191
Lazar House toilet refurbishment	-	2,500	-	-	2,500
	<u>64,319</u>	<u>81,612</u>	<u>(81,079)</u>	<u>(2,000)</u>	<u>62,852</u>
<b>Total of funds</b>	<u><u>1,043,687</u></u>	<u><u>1,097,546</u></u>	<u><u>(1,073,180)</u></u>	<u><u>-</u></u>	<u><u>1,068,053</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	4,415	805,060	<b>809,475</b>
Current assets	36,615	619,653	<b>656,268</b>
Creditors due within one year	-	(64,503)	<b>(64,503)</b>
Creditors due in more than one year	-	(312,339)	<b>(312,339)</b>
<b>Total</b>	<b>41,030</b>	<b>1,047,871</b>	<b>1,088,901</b>

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	2,728	665,211	667,939
Current assets	60,124	706,939	767,063
Creditors due within one year	-	(41,781)	(41,781)
Creditors due in more than one year	-	(325,168)	(325,168)
<b>Total</b>	<b>62,852</b>	<b>1,005,201</b>	<b>1,068,053</b>



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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2024</b>	<b>2023</b>
	£	£
Net income for the period (as per Statement of Financial Activities)	<b>20,848</b>	24,366
<b>Adjustments for:</b>		
Depreciation charges	<b>36,629</b>	28,775
(Increase)/ Decrease in debtors	<b>(30,892)</b>	(69,962)
Increase/(Decrease) in creditors	<b>22,137</b>	4,384
Interest paid	<b>19,004</b>	6,462
Interest received	<b>(4,030)</b>	(1,237)
<b>Net cash provided by/(used in) operating activities</b>	<b>63,696</b>	(7,212)

**18. Analysis of cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	£	£
Cash in hand	<b>535,220</b>	676,907
<b>Total cash and cash equivalents</b>	<b>535,220</b>	676,907

**19. Analysis of changes in net debt**

	<b>At 1 April 2023</b>	<b>Cash flows</b>	<b>At 31 March 2024</b>
	£	£	£
Cash at bank and in hand	<b>676,907</b>	<b>(141,687)</b>	<b>535,220</b>
Debt due within 1 year	<b>(12,243)</b>	<b>(585)</b>	<b>(12,828)</b>
Debt due after 1 year	<b>(325,168)</b>	<b>12,829</b>	<b>(312,339)</b>
	<b>339,496</b>	<b>(129,443)</b>	<b>210,053</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**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 £18,573 (2023: £16,340). There were amounts payable to the fund at the balance sheet date is £nil (2023- £nil).

**21. Operating lease commitments**

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2024</b>	<i>2023</i>
	<b>£</b>	<i>£</i>
Not later than 1 year	<b>62,473</b>	<i>49,376</i>
Later than 1 year and not later than 5 years	<b>49,827</b>	<i>73,552</i>
	<b>112,300</b>	<i>122,928</i>

**22. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.