

ASSIST SHEFFIELD
REGISTERED CHARITY NUMBER 1154862

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020

INDEX

	Page
Legal and administrative information	1
Trustees' annual report	2-6
Independent examiner's report	7
Statement of financial activities and income and expenditure account	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11-19

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020
LEGAL AND ADMINISTRATIVE INFORMATION

Name and principal address	ASSIST Sheffield c/o Victoria Hall Methodist Church Norfolk Street Sheffield S1 2JB	
Other names the charity is known by	ASSIST	
Charity number	1154862	
Trustees	Richard Chessum Anderson Moyo Paul Harvey Daniel De Arriba Fernandez Jeremy Seymour Laura Mizzi Ethel Maqeda (appointed 26/09/19) Juliann Hall (appointed 12/12/19) Samuel Burgum (appointed 12/12/19) Peter Wood (appointed 12/12/19) Elizabeth Clough (appointed 12/12/19) Isabel Hemmings (resigned 26/03/20) Phillip Wormald (resigned 27/02/20) Pia Kerridge (resigned 31/12/19) Jill Alindayu (resigned 25/07/19)	
Leadership team	Kevin Quinton Ishah Jawaid Jochen Kortlander Clive Last Elizabeth Clough Maggie Parr	Resource Manager Client Support Manager Accommodation Manager Volunteer Member Volunteer Member to Dec-19 Volunteer Member from Feb-20
Bankers	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT	Charity Bank 194 High Street Tonbridge Kent TN9 1BE
Accountants and independent examiners	Tingle Ashmore Ltd Enterprise House Broadfield Court Sheffield S8 0XF	

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020
TRUSTEES' ANNUAL REPORT

The trustees of the charity submit their annual report and the financial statements for the year ended 31st March 2020.

Structure, Governance and Management

The entity is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission in December 2013, charity number 1154862.

Previously the entity operated as Asylum Seekers Support Initiative Short Term (ASSIST), which was an unincorporated charity, charity number 1100894. The assets and liabilities of Asylum Seekers Support Initiative Short Term were transferred into the CIO on 1st April 2014.

Overall governance of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day activity is managed and carried by our Leadership Team assisted by volunteers and paid staff. The Leadership Team consists of 3 employed managers (Client Support Manager, Accommodation Manager and Resource Manager) and 2 volunteer members.

Charitable Aims and objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in the City of Sheffield and its environs for:

- The relief of asylum seekers who are in conditions of need, hardship or distress.
- The advancement of the education of the public, and organisations (statutory or voluntary) to assist the inclusion of asylum seekers into the wider community.

Vision and Mission Statement

Our overall vision is for all asylum seekers in Sheffield to live life with dignity and hope for the future.

Our mission is to enable asylum seekers with no recourse to public funds to build resilience against the effects of destitution and to make informed decisions about their future. We challenge the policy of destitution.

ASSIST's Strategic Objectives

Providing basic needs of people facing destitution and who have sought asylum-money, accommodation, transport.

Providing advice, information and guidance to enable destitute asylum seekers to access other services in order to progress their asylum case, achieve status and improve their health and well-being.

Providing quality of life support and activities which facilitate a better quality of life for people during or following an asylum claim so people can live and not just survive.

Raising awareness of systematic destitution for asylum seekers, tackle negative attitudes and beliefs in order to build capacity to change Government policy and practice.

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020
TRUSTEES' ANNUAL REPORT

Sustaining ASSIST's operational viability so it may work fairly and reliably and to manage our resources (human and financial) safely and effectively by:

- Generating an income by fund-raising, grant application and other activities.
- Recruiting, training and supporting skilled volunteers and staff.
- Running efficient administration and information systems.
- Running efficient internal governance and financial systems.

The above objectives are ongoing and ASSIST does not have year on year targets.

All ASSIST's interactions with clients are recorded in a bespoke client database which enables our Client Support and Accommodation managers to oversee case management as well as enabling us to track the progress of clients and record our interventions. This tool enables us to extract quantitative and qualitative data.

Quantitative data we regularly monitor includes: currently registered, attending advocacy, receiving welfare, accommodated, volunteering, submitting /pursuing a legal case, accompanied to appointments, leaving our services and moving on to statutory or other sustainable support for example.

Our casework model ensures qualitative feedback is captured in our systems and can be analysed. We capture the impact our interventions have on emotional, mental and physical wellbeing and integration into the local community.

ASSIST's Main Activities

The main activities undertaken for the public benefit during the year were the alleviation of destitution for asylum seekers and the education of the public about asylum and destitution.

In overseeing this work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The main activities of the charity are focussed on the support of destitute refused asylum seekers by

- Help Desk drop in service (our normal first point of contact with potential clients)
- Provision of emergency and long term accommodation
- Support and Advocacy Service
- Provision of small weekly welfare payments (may include a bus pass)
- Accompanying service where clients are accompanied to important appointments

ASSIST supports up to 100 clients at any one time for a period of up to 3 years. Long term accommodation in a house is normally provided for up to 12 months. There is not a formal limit for the length of time a client can use the emergency Night Shelter.

The Events and Awareness team seeks to increase awareness of the issues facing asylum seekers by publicity (e.g. local media, social media, newsletters) and by speaking at events and religious/non-religious groups. ASSIST will also join in campaigns with other similar charities in this sector.

The Charity produces an Annual Report each year which details the activities undertaken in the current year to show the public benefit and the achievement of their aims and objectives.

A copy of this report is available from the Charity at the address shown above.

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020
TRUSTEES' ANNUAL REPORT

Summary of the main achievements during the year

The summarised achievements of the year include the following:

A strategy review is in progress and as part of this we have recently completed a Client Voices survey in order to get feedback from current and ex-clients. This strategy review will complete during 20/21 with a focus on client empowerment using the feedback from the Client Voices Report. The Strategy Review will take into account experience gained and lessons learned in recent years to influence the strategy going forward. In addition to the overall strategy review there has been a review of our fundraising strategy and an updated fundraising plan has been produced.

Our advocacy service standardly runs 4 days a week. Clients attending our Help Desk drop-in service are allocated to a Support and Advocacy Team (SAT) led and delivered by volunteers. Each SAT is allocated up to 25 clients who will remain with their specific team for the whole time they are supported by ASSIST Sheffield. This allows for the teams to build a trusting, personalised and responsive relationship with each client. The model also facilitates more contact and additional time allocated for client support which has improved welfare checks for individuals.

In the past year our SAT Teams supported 149 clients from 27 countries. They helped to maintain and improve their wellbeing and find appropriate long-term solutions to their support needs and their immigration status in the UK. Our clients received weekly welfare payments (£20 a week or £10 plus a bus pass - the cash payment is increased by £5 if the client does not have stable accommodation). ASSIST also issued 219 emergency payments to people in need.

Our Helpdesk drop-in answered questions from many refugees and asylum seekers in addition to those who were our clients and our accompanying team accompanied 42 clients to appointments over the year.

Our accommodation service has changed and expanded, with more shared housing stock being leased or owned by ASSIST. As at the end of March 2020 we directly managed 9 shared houses (3 owned by ASSIST and 6 owned by donors who allow ASSIST to use their houses for free) plus a temporary house and a temporary flat that their owner's have allowed ASSIST to use in the short term. 1 of the 9 houses is a new acquisition and is being renovated ready for accommodating our clients. We potentially have a further one or more new houses in the pipeline. We also have an emergency Night Shelter, and Hosts who accommodate people in their own homes.

ASSIST provided 87 people with long term accommodation whilst our Night Shelter provided emergency accommodation for 55 people (32 of which used both long term housing and Night Shelter during the year). The above includes 16 of our clients who were accommodated in a partner charity's houses. At weekends when the Night Shelter is closed, people were offered hosted accommodation. Overall we provided 17,297 bed nights of accommodation.

We are fortunate to have over 325 volunteers working across 15 different teams. Our volunteers are absolutely key to ASSIST achieving its objectives in helping and supporting destitute asylum seekers as most of our services are delivered by our volunteers. Having a large number of volunteers demonstrates the support that ASSIST receives from the local community in Sheffield. Our volunteers are excellent at spreading the message of ASSIST and our activities, which has a positive impact on the number of our regular individual donors. We have a Volunteering Coordinator responsible for recruiting, inducting and training our volunteers. This is an increasingly important role.

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020
TRUSTEES' ANNUAL REPORT

Future plans

ASSIST Sheffield would like to continue to improve its services and support to asylum seekers in Sheffield and respond to their needs in an effective and caring manner that shows our determination to challenge destitution. The completion of our ongoing Strategy Review will be a key part of this. In an ideal world ASSIST would not be needed and ASSIST will continue to campaign for an improved environment for asylum seekers and refugees.

Early in 2020 ASSIST commissioned a review of our Support and Advocacy Service to be carried out by an independent external consultant. In 2017 our Support and Advocacy Service was reshaped alongside an organisational restructure within ASSIST so it was decided now was a good time to review this service and to look to see how this could be improved. The review's recommendations are planned to be implemented in late 2020.

ASSIST is working on increasing the number of volunteers from BAMER communities, this includes diversifying the Trustee Board.

ASSIST Sheffield would like to broaden its donor support base so as to increase capacity to assist asylum seekers in Sheffield.

Additionally, ASSIST Sheffield is continuing to seek to work more closely with partners, especially in regard to the provision of legal support. Our formal partnership with South Yorkshire Refugee Law & Justice (SYRLJ) is continuing and has enabled a formal partnership to provide better legal support for our clients.

The 2019/20 financial year ended with the night shelter and Victoria Hall closed and the staff team working from home, due to the Coronavirus crisis and national lockdown, which came into place 23/3/20. This did not significantly impact on the 2019/20 situation at ASSIST, so has not been included in this report. There have been some necessary changes in both service delivery and finances in 2020/21, which are being addressed by the Leadership Team and Trustees together, and will be reported in detail next year. However the overriding aim is to continue to effectively support our clients in these difficult and challenging circumstances.

Reserves Policy

ASSIST has a reserves policy of retaining sufficient unrestricted funds to ensure the charity has adequate financial resources to meet its unfunded financial obligations for at least 4 months (plus potential redundancy costs) if no further income is received. The trustees have reviewed the policy and reflected that 4 months would be adequate time for the charity to adjust its charitable activity and expenditure, should this be necessary due to a decrease in fundraising, or a series of negative grant decisions. The current reserves target is £118,000.

The free reserves as at 31st March 2020 were £126,246.

In addition to the free reserves there was £228,003 held in designated funds (see note 13), all of which relates to the carrying value of the properties owned, and £36,684 held in restricted funds (see note 14).

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020
TRUSTEES' ANNUAL REPORT

Trustees' responsibilities statement

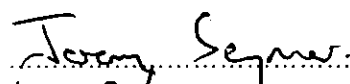
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the [Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Annual Report was approved by the trustees on 24th September 2020 and signed on their behalf by


.....
Jeremy Seymour
Trustee

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASSIST SHEFFIELD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2020 which are set out on pages 8 to 19

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

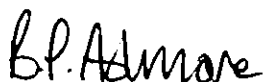
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants & Registered Auditors
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated: 28th September 2020

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

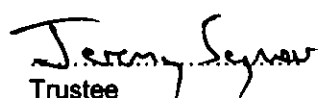
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

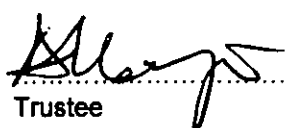
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	2020	2020	2020	2019
		£	£	£	£
Income from:					
Donations and legacies	2	157,776	8,150	165,926	242,153
Charitable activities					
Grants	3	20,000	158,534	178,534	259,627
Other trading activities:					
Fundraising activities		9,575	-	9,575	11,456
Investment income					
Bank interest receivable		568	-	568	384
Other income		928	-	928	325
Total income		<u>188,847</u>	<u>166,684</u>	<u>355,531</u>	<u>513,945</u>
Expenditure on:					
Raising funds		895	4,668	5,563	4,199
Charitable activities	4	219,536	193,657	413,193	385,926
Total expenditure		<u>220,431</u>	<u>198,325</u>	<u>418,756</u>	<u>390,125</u>
Net (expenditure)/income for the year		(31,584)	(31,641)	(63,225)	123,820
Reconciliation of funds:					
Total funds brought forward		<u>385,833</u>	<u>68,325</u>	<u>454,158</u>	<u>330,338</u>
Total funds carried forward		<u>£354,249</u>	<u>£36,684</u>	<u>£390,933</u>	<u>£454,158</u>

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020
BALANCE SHEET

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	10	<u>228,003</u>	<u>228,003</u>
Current assets			
Debtors	11	3,480	7,145
Cash at bank and on hand		<u>174,040</u>	<u>240,227</u>
		177,520	247,372
Creditors - amounts falling due within one year	12	<u>14,590</u>	<u>21,217</u>
Net current assets		<u>162,930</u>	<u>226,155</u>
Net assets		<u><u>£390,933</u></u>	<u><u>£454,158</u></u>
Charity funds			
General funds	14	126,246	137,830
Designated funds	14	<u>228,003</u>	<u>248,003</u>
Unrestricted funds		354,249	385,833
Restricted funds	14	<u>36,684</u>	<u>68,325</u>
Total funds	13	<u><u>£390,933</u></u>	<u><u>£454,158</u></u>

These financial statements were approved and authorised for issue by the Board on 24th September 2020 and signed on their behalf by

 Jeremy Seymour
Trustee

 Anderson Moyo
Trustee

ASSIST SHEFFIELD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020
STATEMENT OF CASH FLOWS

	2020	2019
	£	£
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	<u>(66,755)</u>	<u>89,093</u>
Cash flows from investing activities:		
Interest received	568	384
Purchase of tangible fixed assets	<u>-</u>	<u>(75,736)</u>
Net cash provided by/(used in) investing activities	<u>568</u>	<u>(75,352)</u>
Change in cash and cash equivalents in the year	(66,187)	13,741
Cash and cash equivalents at the beginning of the year	<u>240,227</u>	<u>226,486</u>
Cash and cash equivalents at the end of the year	<u><u>£174,040</u></u>	<u><u>£240,227</u></u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u><u>£174,040</u></u>	<u><u>£240,227</u></u>
Reconciliation of net income to net cash flow from operating activities:		
Net (expenditure)/income for the year	(63,225)	123,820
Adjustments for:		
Interest receivable	(568)	(384)
Decrease/(increase) in debtors	3,865	(379)
Decrease in creditors	<u>(6,627)</u>	<u>(33,964)</u>
Net cash (used in)/provided by operating activities	<u><u>£(66,755)</u></u>	<u><u>£89,093</u></u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

(a) General information and basis of preparation

ASSIST Sheffield is a Charitable Incorporated Organisation registered in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties. They believe that the charity will continue to operate for 12 months from authorisation of these financial statements. Although not all funding streams are secure this far in advance, the trustees will develop a plan of action to be taken to reduce costs, should the required income not be secured.

(c) Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

(d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(e) Fixed assets and depreciation

Individual items costing less than £1,000 are not treated as fixed assets.

Freehold properties are held at cost, and depreciated over the expected useful life of the asset. However, changes in market prices may indicate that the residual value of the properties have stayed the same, or increased. In this case, no depreciation charge would be made for the year.

(f) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(g) Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

(h) Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(i) Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme for its employees. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

(j) Leases

Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(k) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
2 Donations and legacies				
Donations from individuals and groups (including gift aid)	157,776	8,150	165,926	206,319
Legacies	-	-	-	35,834
	<u>£157,776</u>	<u>£8,150</u>	<u>£165,926</u>	<u>£242,153</u>
 3 Charitable activities - Grants				
AB Charitable Trust	-	-	-	15,000
Awards for All	-	9,850	9,850	-
Big Lottery Fund - Reaching Communities	-	85,774	85,774	104,324
Big Lottery Fund - Building Capacities Fund	-	-	-	5,075
Brelms Trust	-	5,000	5,000	5,000
Charles and Elsie Sykes Charitable Trust	-	-	-	5,000
Cutlers Charitable Trust	-	-	-	500
Edith M Ellis 1985 Charitable Trust	-	-	-	500
Evan Cornish	-	-	-	10,000
Holbeck	-	1,000	1,000	-
Jill Franklin	-	-	-	1,000
Lloyds Bank Foundation	-	-	-	13,802
Naccom	-	-	-	30,000
Paul Grant Charitable Trust	-	-	-	4,000
Persula Foundation	-	1,000	1,000	1,000
Sam and Bella Sebba Charitable Trust	-	15,000	15,000	15,000
Sheffield Church Burgesses Trust	-	-	-	2,000
Sheffield City Council Tackling Inequality	-	10,500	10,500	12,600
Sheffield Town Trust	-	2,000	2,000	4,076
Sir Jules Thorn	-	750	750	750
Souter Charitable Trust	-	-	-	2,000
Swan Mountain	-	2,660	2,660	-
The James Neill Trust Fund	-	-	-	500
The JG Graves Charitable Trust	-	-	-	2,500
Tudor Trust	-	25,000	25,000	25,000
 Others	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
	<u>£20,000</u>	<u>£158,534</u>	<u>£178,534</u>	<u>£259,627</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS

	2020	2019
	£	£
4 Expenditure on charitable activities		
Staff costs	167,301	140,257
Accommodation	60,440	70,958
Welfare payments	134,527	125,903
Grants paid	12,500	12,750
Volunteering	3,144	3,700
Rent	10,064	9,114
Training	3,117	3,559
Office	7,581	3,134
Insurance	4,339	4,281
Information Technology	4,055	6,732
Payroll	901	869
Other expenses	1,125	1,517
Consultancy	1,300	-
Accountancy and independent examination	2,100	2,100
Governance	628	1,002
Trustee expenses	71	50
	<u>£413,193</u>	<u>£385,926</u>
5 Welfare payments		
The charity makes weekly payments to asylum seekers and hosts:		
Weekly payments (includes security expenses)	91,152	68,820
Hosts payments	1,515	2,640
Emergency payments (includes ARCHER project volunteers)	2,285	1,947
Bus passes	38,372	51,122
Other travel costs	1,203	1,374
	<u>£134,527</u>	<u>£125,903</u>
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	153,434	128,467
Employer's national insurance	7,906	6,516
Employer's pension contributions	5,961	5,274
	<u>£167,301</u>	<u>£140,257</u>

No employees received total employee benefits in excess of £60,000 in either year.

The average number of staff employed was 9 (2019 - 9).

The key management personnel of the charity comprise the Trustees and the Leadership Team.

The total employee benefits of the key management were £69,915 (2019 - £70,750).

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The trustees received no remuneration in either year. The reimbursement of trustee expenses was as follows:

	2020	2019	2020	2019
	Number	Number	£	£
Mobile phone	1	1	71	60
Travel	1	-	9	-
Childcare	1	-	98	-
	<u>3</u>	<u>1</u>	<u>£178</u>	<u>£60</u>

7 Related party transactions

Paul Harvey, a trustee of the charity, is also key management personnel of Voluntary Action Sheffield, from within which VAS Community Accountancy operates. This is not considered to be a conflict of interest due to the reporting lines in place within Voluntary Action Sheffield and the position adopted by Paul on the board of ASSIST Sheffield.

		2020	2019
		£	£
8	Grants payable		
	The total amount of grants paid are as follows:		
	Grant paid to:		
	South Yorkshire Refugee Law and Justice		
	South Yorkshire Refugee Law and Justice		
	Mama Africa Rotherham		
	Project paid from:		
	Naccom	10,500	10,500
	Evan Cornish	2,000	-
	Naccom	-	2,250
		<u>£12,500</u>	<u>£12,750</u>

All the above grants are paid to an organisation rather than an individual. The funds are initially received from the funders listed and were subsequently paid out to the above organisations to deliver the project in partnership with ASSIST Sheffield and detailed in the original funding application.

	2020	2019
	£	£
9 Independent examiner's fee and other payments		
Independent examiner's fee - Tingle Ashmore Ltd	2,100	-
Independent examiner's fee - Voluntary Action Sheffield	-	2,100
	<u>£2,100</u>	<u>£2,100</u>
Other costs paid to the independent examiner's organisation		
Payroll preparation - Voluntary Action Sheffield	892	869
Training - Voluntary Action Sheffield	-	30
Volunteer costs - Voluntary Action Sheffield	21	7
	<u>£913</u>	<u>£906</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS

10 Tangible assets

Freehold property

	£	
Cost		
As at 1st April 2019 and at 31st March 2020	<u>228,003</u>	
Depreciation		
As at 1st April 2019 and at 31st March 2020	<u>-</u>	
Net book value		
As at 31st March 2020	<u><u>£228,003</u></u>	

	2020	2019
	£	£
11 Debtors		
Trade debtors	154	4,316
Prepayments	<u>3,326</u>	<u>2,829</u>
	<u><u>£3,480</u></u>	<u><u>£7,145</u></u>
12 Creditors - amounts falling due within one year		
Taxation and social security	-	2,517
Funds held on behalf of others	-	5,238
Accruals	<u>14,590</u>	<u>13,462</u>
	<u><u>£14,590</u></u>	<u><u>£21,217</u></u>

13 Analysis of net assets between funds

Total funds are invested as follows

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	228,003	-	228,003
Net current assets	<u>126,246</u>	<u>-</u>	<u>36,684</u>	<u>162,930</u>
Net assets	<u><u>£126,246</u></u>	<u><u>£228,003</u></u>	<u><u>£36,684</u></u>	<u><u>£390,933</u></u>
Prior year comparison:				
Tangible fixed assets	-	228,003	-	228,003
Net current assets	<u>137,830</u>	<u>20,000</u>	<u>68,325</u>	<u>226,155</u>
Net assets	<u><u>£137,830</u></u>	<u><u>£248,003</u></u>	<u><u>£68,325</u></u>	<u><u>£454,158</u></u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS

14 Analysis of charity funds

	Balance at 1st April 2019	Movement in resources		Transfers	Balance at 31st March 2020
	£	Incoming £	Outgoing £	£	£
Unrestricted funds:					
General funds	137,830	188,847	(220,431)	20,000	126,246
Designated funds:					
Property fund	228,003	-	-	-	228,003
Major repairs fund	20,000	-	-	(20,000)	-
	<u>385,833</u>	<u>188,847</u>	<u>(220,431)</u>	<u>-</u>	<u>354,249</u>
Restricted funds:					
AB Charitable Trust	14,684	-	(14,684)	-	-
Accommodation donation	6,939	-	(6,939)	-	-
Awards for All	-	9,850	(3,566)	-	6,284
Big Lottery Fund - Reaching Communities	17,073	85,774	(84,644)	-	18,203
Big Lottery Fund - Building Capacities Fund	2,250	-	(2,122)	-	128
Brelms Trust	2,283	5,000	(5,954)	-	1,329
Edith M Ellis Trust	500	-	(500)	-	-
Evan Cornish	2,000	-	(2,000)	-	-
Foulton Road donations	1,418	2,400	(3,818)	-	-
Hinde House Renovation	-	5,750	(1,646)	-	4,104
Holbeck	-	1,000	(1,000)	-	-
House sponsors	87	-	(87)	-	-
Lush	225	-	(225)	-	-
Naccom	10,546	-	(10,546)	-	-
Paul Grant Charitable Trust	773	-	(773)	-	-
Persula Foundation	-	1,000	(1,000)	-	-
Sam and Bella Sebba Charitable Trust	-	15,000	(14,726)	-	274
Sheffield Church Burgesses Trust	1,311	-	(1,311)	-	-
Sheffield City Council Tackling Inequality	-	10,500	(10,500)	-	-
Sheffield Town Trust	1,827	2,000	(3,827)	-	-
Sir Jules Thorn	-	750	(750)	-	-
St Marks PCC	1,000	-	(1,000)	-	-
Swan Mountain	-	2,660	-	-	2,660
The James Neill Trust Fund	430	-	(430)	-	-
The JG Graves Charitable Trust	1,588	-	(1,588)	-	-
Tudor Trust	3,391	25,000	(24,689)	-	3,702
	<u>68,325</u>	<u>166,684</u>	<u>(198,325)</u>	<u>-</u>	<u>36,684</u>
Total funds	<u>£454,158</u>	<u>£355,531</u>	<u>£(418,756)</u>	<u>£-</u>	<u>£390,933</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS

14 Analysis of charity funds (continued)

Prior year comparison:

	Balance at 1st April 2018	Movement in resources		Transfers	Balance at 31st March 2019
	£	£	£	£	£
Unrestricted funds:					
General funds	130,172	164,559	(156,901)	-	137,830
Designated funds:					
Property fund	-	-	-	228,003	228,003
Major repairs fund	20,000	-	-	-	20,000
	<u>150,172</u>	<u>164,559</u>	<u>(156,901)</u>	<u>228,003</u>	<u>385,833</u>
Restricted funds:					
AB Charitable Trust	237	15,000	(553)	-	14,684
Accommodation donation	-	10,000	(3,061)	-	6,939
Big Lottery Fund - Reaching Communities	-	104,324	(87,251)	-	17,073
Big Lottery Fund - Building Capacities Fund	-	5,075	(2,825)	-	2,250
Brelms Trust	-	5,000	(2,717)	-	2,283
Charles and Elsie Sykes	-	5,000	(5,000)	-	-
Cutlers Charitable Trust	-	500	(500)	-	-
Darnall Wellbeing (NRC Project)	34	-	(34)	-	-
Edith M Ellis Trust	-	500	-	-	500
Evan Cornish	-	10,000	(8,000)	-	2,000
Foulton Road donations	-	1,935	(517)	-	1,418
Henry Smith Trust	3,006	-	(3,006)	-	-
House sponsors	4,944	4,316	(9,173)	-	87
House purchase and renovations	15,000	72,508	(11,772)	(75,736)	-
Housing project	152,267	-	-	(152,267)	-
Jill Franklin	-	1,000	(1,000)	-	-
Lloyds	-	13,802	(13,802)	-	-
Lush	3,400	-	(3,175)	-	225
Naccom	-	30,000	(19,454)	-	10,546
Paul Grant Charitable Trust	-	4,000	(3,227)	-	773
Persula Foundation	-	1,000	(1,000)	-	-
Sam and Bella Sebba Charitable Trust	-	15,000	(15,000)	-	-
Sheffield Church Burgesses Trust	-	2,000	(689)	-	1,311
Sheffield City Council	-	12,600	(12,600)	-	-
Sheffield Town Trust	-	4,076	(2,249)	-	1,827
Sir Jules Thorn	-	750	(750)	-	-
Souter Charitable Trust	-	2,000	(2,000)	-	-
South Yorkshire Community Foundation	1,110	-	(1,110)	-	-
St Marks PCC	-	1,000	-	-	1,000
The James Neill Trust Fund	-	500	(70)	-	430
The JG Graves Charitable Trust	-	2,500	(912)	-	1,588
Tudor Trust	168	25,000	(21,777)	-	3,391
	<u>180,166</u>	<u>349,386</u>	<u>(233,224)</u>	<u>(228,003)</u>	<u>68,325</u>
Total funds	<u>£330,338</u>	<u>£513,945</u>	<u>£(390,125)</u>	<u>£-</u>	<u>£454,158</u>

ASSIST SHEFFIELD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS

- 15 A detailed breakdown of the prior year statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds
	2019	2019	2019
	£	£	£
Income from:			
Donations and legacies	152,394	89,759	242,153
Charitable activities:			
Grants	-	259,627	259,627
Other trading activities:			
Fundraising activities	11,456	-	11,456
Investment income:			
Bank interest receivable	384	-	384
Other income	325	-	325
Total income	<u>164,559</u>	<u>349,386</u>	<u>513,945</u>
Expenditure on:			
Raising funds	-	4,199	4,199
Charitable activities	<u>156,901</u>	<u>229,025</u>	<u>385,926</u>
Total expenditure	<u>156,901</u>	<u>233,224</u>	<u>390,125</u>
Net income for the year	7,658	116,162	123,820
Transfer between funds	<u>228,003</u>	<u>(228,003)</u>	-
Net movement in funds	<u><u>£235,661</u></u>	<u><u>£(111,841)</u></u>	<u><u>£123,820</u></u>