

Registered Charity Number: 1154862

ASSIST Sheffield

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2019

ASSIST Sheffield

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ASSIST Sheffield

Legal and administrative information for the year ended 31 March 2019

Other names the charity is known by

ASSIST

Charity number

1154862

Trustees

Richard Chessum

Gina Clayton (resigned 24 January 2019)

Anderson Moyo

Philip Michael Wormald

Paul Harvey

Pia Kerridge

Sonia Bielaszewska (resigned 6 December 2018)

Daniel De Arriba Fernandez

Isabel Hemmings

Jeremy Seymour

Jill Alindayu

Laura Mizzi

Leadership team

Kevin Quinton

Resource manager

Ishah Jawaid

Client Support manager (started February 2019)

Matt Atkins

Client support manager (left February 2019)

Jochen Kortländer

Accommodation manager

Liz Clough

Volunteer member

Clive Last

Volunteer member

Principal Address

c/o Victoria Hall Methodist Church

Norfolk Street

Sheffield S1 2JB

Bankers

The Co-operative Bank

PO Box 250

Skelmersdale

WN8 6WT

Charity Bank

194 High Street

Tonbridge

Kent

TN9 1BE

Independent Examiner

Sarah Lightfoot, ACA DChA

VAS Community Accountancy

The Circle

33 Rockingham Lane

Sheffield

S1 4FW

ASSIST Sheffield

Trustees' annual report For the year ended 31 March 2019

The trustees of the charity submit their annual report and the financial statements for the year ended 31 March 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014.

Structure, governance and management

The entity is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission on 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 1 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 those who are seeking refuge and 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 such inhabitants 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

Trustees' report (continued) For the year ended 31 March 2019

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 can be 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 principle address.

ASSIST Sheffield

Trustees' report (continued) For the year ended 31 March 2019

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 2019/20 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 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 147 clients from 37 countries holding 1,445 Advocacy appointments. 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). There was a temporary £5 increase in welfare payments for 4 months over the winter period.

Our Helpdesk drop-in answered questions from 640 refugees and asylum seekers and our accompanying team accompanied 59 clients to 300 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 2019 we directly managed 8 shared houses (3 owned by ASSIST and 5 owned by donors who allow ASSIST to use their houses) plus a temporary flat that we are able to use whilst the owner is away from Sheffield. 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 68 people with long term accommodation whilst our Night Shelter provided emergency accommodation for 64 people (28 of which used both long term housing and Night Shelter during the year). At weekends when the Night Shelter is closed, people were offered hosted accommodation. Overall we provided well over 15,344 bed nights of accommodation.

We are fortunate to have over 320 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. Our volunteers contributed an amazing total of 3,049 volunteer hours over the year.

During the year a lot of effort has been focussed on updating our policies and ensuring they are fit for purpose with a particular focus on Safeguarding and Data Protection (GDPR).

ASSIST Sheffield

Trustees' report (continued)

For the year ended 31 March 2019

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 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.

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

ASSIST will be increasing the welfare payment for those of our clients who are not in long term accommodation (increasing to £25 a week or £15 plus a bus pass).

Additionally, ASSIST Sheffield is seeking to work more closely with partners, especially in regard to the provision of legal support. A successful funding bid together with South Yorkshire Refugee Law & Justice (SYRLJ) has enabled a formal partnership to provide better legal support for our clients. We will be investigating other opportunities for joint funding bids to enable closer working with partners.

Key issues for ASSIST during the course of the last year

Background policy issues include -

- Immigration Bill, 2019 has encouraged continuing hostile environment at the Home Office
- Following the 2016 referendum there has been a well documented rise in Hate Crime -we have evidence of this affecting our clients and a reporting mechanism has been put in place at the Help Desk drop-in
- There has been a rise in the number of clients being awarded some sort of status to remain BUT with no recourse to public funds (i.e. no benefits, no access to NHS services etc). This puts a strain on our services.
- Access for our clients to the Government funded services run by Migrant Help have been cut
- The Home Office has now scrapped their own target of 6 months for processing asylum claims - so we continue to have clients who have been waiting for a very long time - with the emotional toll and resulting mental health problems that ensue.

Our services are experiencing high levels of demand due to the increased period of time that our clients are dependent on our support. These continue to be challenges and continue to be largely due to three factors:

1. the limited amount of legal advice available (this has been partially alleviated by our partnership with South Yorkshire Refugee Law and Justice) and the difficulties in obtaining legal aid funding;
2. the continued increased waiting time for appointments at the Further Submissions Unit, which clients who want to submit a fresh claim for asylum need to attend in person;
3. the increased processing time for Section 4 support for asylum seekers. This is support that asylum seekers become entitled to as soon as they can show that they are destitute and that they are about to submit a fresh claim.

The resignation of our Client Support Manager in January was a challenge and required our other managers to step up to help cover the gap during the interim whilst a replacement was recruited. We were fortunate to be able to recruit a high quality new Client Support Manager with many years' experience in the sector. Another challenge was our Community, Events and Grants Manager (3.5 days a week) going on maternity leave. We recruited maternity cover splitting the role into 2 maternity cover roles a Community & Event Officer, and a Grants Officer.

The area of safeguarding has been a major priority and a challenge to ensure that our policies and procedures are fit for purpose and that we provide the required level of training to our volunteers. We are continuing to review and develop our safeguarding policies and training.

Funding, as for many charities, continues to be an ongoing challenge. Currently ASSIST is in a reasonably good position but we need to ensure its sustainability for the future.

ASSIST Sheffield
Trustees' report (continued)
For the year ended 31 March 2019

Reserves policy

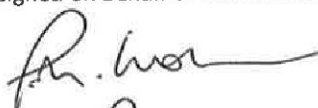
ASSIST has a reserves policy of retaining sufficient unrestricted funds to ensure the charity has adequate financial resources to meet its unfunded financial obligations for at least 4 months (plus potential redundancy costs) if no further income is received. The trustees have reviewed the policy and 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 £114,500.


The free reserves as at 31 March 2019 were £143,349.

In addition to the free reserves there was £248,003 held in designated funds (see note 13), of which £228,003 relates to the carrying values of the properties owned, and £68,325 held in restricted funds (see note 14).

The trustees declare that they have approved the trustees' report above on 24/10/19

Signed on behalf of the trustees:


Name: P.M. WORMALD
Position: JOINT CHAIR


Name: A. Mayo
Position: TREASURER

Independent Examiner's report to the trustees of Assist Sheffield ("the Charity")

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 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 2011 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 Trust 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.

Signed:



Sarah Lightfoot, ACA DChA

VAS Community Accountancy
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date:

28 October 2019

ASSIST Sheffield

Statement of Financial Activities For the year ended 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Unrestricted funds £	Restricted funds £	Total 2018 £
Income from:							
Donations, legacies and grants	2	152,394	349,386	501,780	223,496	193,181	416,677
Fundraising activities		11,456	-	11,456	-	-	-
Investment income - bank interest		384	-	384	230	-	230
Other		325	-	325	-	-	-
Total income		164,559	349,386	513,945	223,726	193,181	416,907
Expenditure from:							
Raising funds		-	4,199	4,199	3,162	2,200	5,362
Charitable activities	3	156,901	229,025	385,926	167,798	170,579	338,377
Total expenditure		156,901	233,224	390,125	170,960	172,779	343,739
Net income/(expenditure)		7,658	116,162	123,820	52,766	20,402	73,168
Transfers between funds	14	228,003	(228,003)	-	-	-	-
Net movement in funds		235,661	(111,841)	123,820	52,766	20,402	73,168
Funds brought forwards		150,172	180,166	330,338	97,406	159,764	257,170
Total funds carried forward		385,833	68,325	454,158	150,172	180,166	330,338

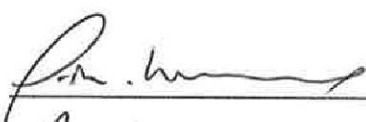
ASSIST Sheffield

Balance Sheet As at 31 March 2019

	Notes	Total 2019 £	Total 2018 £
Tangible fixed assets	9	<u>228,003</u>	<u>152,267</u>
Current assets			
Debtors	10	7,145	6,766
Cash at bank and in hand		<u>240,227</u>	<u>226,486</u>
Total current assets		<u>247,372</u>	<u>233,252</u>
Creditors: amounts falling due within one year	11	(21,217)	(55,181)
Net current assets		<u>226,155</u>	<u>178,071</u>
Total assets less current liabilities		454,158	330,338
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>454,158</u>	<u>330,338</u>
Funds of the Charity			
General funds		137,830	130,172
Designated funds	13	<u>248,003</u>	<u>20,000</u>
Unrestricted funds		385,833	150,172
Restricted funds	14	<u>68,325</u>	<u>180,166</u>
Total funds	15	<u>454,158</u>	<u>330,338</u>

Approved by the Board on 24/10/19

Signed on behalf of the board by:

(sign): 
 (print name): Philip M. Wornard
 Trustee

(sign): 
 (print name): ANDERSON Mayo
 Trustee

ASSIST Sheffield

Statement of Cashflows For the year ended 31 March 2019

	2019	2018
	£	£
Net income/(expenditure) for the year (as per the SOFA)	123,820	73,168
Adjustments for:		
Investment income	(384)	(230)
(Increase)/decrease in debtors	(379)	(1,067)
Increase/(decrease) in creditors	(33,964)	(3,366)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	89,093	68,505
Cash flows from investing activities		
Investment income	384	230
Purchase of fixed assets	(75,736)	-
Net cash (used in)/provided by investing activities	<hr/> (75,352) <hr/>	<hr/> 230 <hr/>
Change in cash and cash equivalents	13,741	68,735
Cash and cash equivalents at the beginning of the year	226,486	157,751
Cash and cash equivalents at the end of the year	<u>240,227</u>	<u>226,486</u>

Notes to the Accounts

For the year ended 31 March 2019

1 Accounting Policies

(a) General

The 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 applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements have adopted Charities SORP (FRS102) Bulletin 1.

ASSIST Sheffield meets the definition of a public benefit entity under FRS 102. The financial statements are prepared 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 £.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Contract income is included in the year in which the service took place. Contract/grant income is deferred if the period the monies relate to is specified or indicated by the funder.

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 measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

(c) 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.

(d) Tangible fixed assets

All items of capital expenditure below £1,000 are written off as incurred.

Properties are held at cost, and depreciated over the life of the asset. However, changes in market prices may indicate that the residual value of the properties has stayed the same or increased. In this case, the depreciation charge for the year will be £nil for the year, being a change in the accounting estimate.

(e) 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.

(f) Trade debtors

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

Trade 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 the impairment of trade 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.

Notes to the Accounts (continued)
For the year ended 31 March 2019

1 Accounting Policies (continued)

(g) Trade creditors

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 company does not have an unconditional right, at the end of the reporting period, 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.

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

(h) 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.

(i) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are funds set aside at the discretion of the trustees for a specific project.

Restricted funds are to be used for specific purposes as laid down by the donor.

(j) Pension costs and other post-retirement benefits

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

(k) Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

(l) 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.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements. Not all funding streams are secure this far in advance however the trustees will develop a plan of action to be taken to reduce costs, should the required income not be secured.

ASSIST Sheffield

Notes to the Accounts (continued) For the year ended 31 March 2019

2 Income from donations, legacies and grants

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Unrestricted Funds £	Restricted Funds £	Total 2018 £
AB Charitable Trust	-	15,000	15,000	-	15,000	15,000
Big Lottery Fund: Reaching Communities	-	104,324	104,324	-	55,764	55,764
Big Lottery: Building Capacities fund	-	5,075	5,075	-	-	-
Brelms Trust	-	5,000	5,000	-	-	-
Charles and Elsie Sykes Charitable Trust	-	5,000	5,000	-	-	-
Cutlers Charitable Trust	-	500	500	-	-	-
Edith M Ellis 1985 Charitable Trust	-	500	500	-	-	-
Evan Cornish	-	10,000	10,000	-	-	-
Jill Franklin	-	1,000	1,000	-	-	-
Lloyds Bank Foundation	-	13,802	13,802	-	17,032	17,032
Naccom	-	30,000	30,000	-	-	-
Paul Grant Charitable Trust	-	4,000	4,000	-	-	-
Persula Foundation	-	1,000	1,000	-	-	-
Sam and Bella Sebba Charitable Trust	-	15,000	15,000	-	15,000	15,000
Sheffield Church Burgesses Trust	-	2,000	2,000	-	-	-
Sheffield City Council Tackling Inequality	-	12,600	12,600	-	14,000	14,000
Sheffield Town Trust	-	4,076	4,076	-	1,924	1,924
Sir Jules Thorn	-	750	750	-	-	-
Souter Charitable Trust	-	2,000	2,000	-	2,000	2,000
The James Neill Trust Fund	-	500	500	-	-	-
The JG Graves Charitable Trust	-	2,500	2,500	-	-	-
Tudor Trust	-	25,000	25,000	-	12,500	12,500
Henry Smith Trust	-	-	-	-	15,100	15,100
Lush	-	-	-	-	3,500	3,500
Sheffield University	-	-	-	2,571	-	2,571
South Yorkshire's Community Foundation	-	-	-	-	9,861	9,861
Swan Mountain Trust	-	-	-	-	2,000	2,000
	-	259,627	259,627	2,571	163,681	166,252
Donations from individuals and groups (including gift aid)	116,560	89,759	206,319	220,925	29,500	250,425
Legacies	35,834	-	35,834	-	-	-
	152,394	349,386	501,780	223,496	193,181	416,677

Notes to the Accounts (continued)
For the year ended 31 March 2019

3 Expenditure on charitable activities

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Staff costs	4	11,303	128,954	140,257	212	122,144	122,356
Accommodation costs		8,987	61,971	70,958	45,736	28,190	73,926
Welfare payments	5	123,725	2,178	125,903	106,577	-	106,577
Grants paid	6	-	12,750	12,750	-	-	-
Volunteering costs		1,229	2,471	3,700	52	3,283	3,335
Rent		2,903	6,211	9,114	6,377	8,943	15,320
Training costs		-	3,559	3,559	36	937	973
Office costs		2,028	1,106	3,134	-	5,413	5,413
Insurance		3,396	885	4,281	3,005	769	3,774
Information Technology costs		1,699	5,033	6,732	3,895	-	3,895
Payroll costs		869	-	869	717	-	717
Other costs		138	1,655	1,517	780	-	780
Independent examiner's fee	7	900	1,200	2,100	300	900	1,200
Independent examiner's fee - re previous year		-	-	-	(300)	-	(300)
Governance costs		-	1,002	1,002	344	-	344
Trustee expenses		-	50	50	67	-	67
		156,901	229,025	385,926	167,798	170,579	338,377

4 Staff Costs

	2019 £	2018 £
Salaries	128,467	111,998
Employer's national insurance contributions	9,516	7,826
Employer's allowance	(3,000)	(3,000)
Employer's pension contributions	5,274	4,252
Redundancy costs	-	1,280
	140,257	122,356

No employee received emoluments of more than £60,000 (2018 nil). The average number of employees during the year was 9 (2018: 7).

5 Welfare payments

The charity makes weekly payments to asylum seekers and hosts:

	Total 2019 £	Total 2018 £
Weekly payments (includes security expenses)	68,820	67,111
Hosts payments	2,640	1,695
Emergency payments (includes ARCHER project vouchers)	1,947	2,766
Bus passes	51,122	34,353
Other travel costs	1,374	652
	125,903	106,577

Notes to the Accounts (continued)
For the year ended 31 March 2019

6 Grants payable

The total amount of grants paid are represented by:

		Total 2019	Total 2018
		£	£
Paid to:	Project paid from:		
South Yorkshire Refugee Law and Justice	Naccom	8,500	-
South Yorkshire Refugee Law and Justice	Naccom	2,000	-
Mama Africa Rotherham	Naccom	2,250	-
		12,750	-

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.

7 Independent examiner's fee and other payments

	Total 2019	Total 2018
	£	£
Independent examiner's fee	2,100	1,200
Independent examiner's fee - re previous year	-	(300)
	2,100	900
Other costs paid to the independent examiner's organisation:		
Payroll costs	869	717
Training	30	465
Volunteer costs	7	6
	906	1,188

8 Trustees and key management remuneration, benefits and expenses

Trustees received no remuneration in the year. One trustee received a mobile phone contribution totalling £50 during the year (2018: one trustee received a mobile phone contribution totalling £60).

Key management (comprising the leadership team) received remuneration and expenses totalling £70,750 during the year.

9 Tangible fixed assets

	Freehold Buildings	Total
	£	£
Cost or Valuation		
As at 1 April 2018	152,267	152,267
Additions	75,736	75,736
As at 31 March 2019	228,003	228,003
Net Book Value		
As at 31 March 2019	228,003	228,003
As at 31 March 2018	152,267	152,267

ASSIST Sheffield

Notes to the Accounts (continued) For the year ended 31 March 2019

10 Debtors

	2019 £	2018 £
Trade debtors	4,316	28
Gift aid recoverable	-	3,758
Prepayments	2,829	2,980
	7,145	6,766

11 Creditors: amounts falling due within one year

	Note	2019 £	2018 £
Deferred income	12	-	41,184
Accruals		13,462	8,759
Taxes and social security		2,517	-
Funds held on behalf of a third party		5,238	5,238
		21,217	55,181

12 Deferred income

	2019 £	2018 £
Deferred income brought forward	41,185	43,934
Income released in the year	(41,185)	(43,934)
Income deferred in the year	-	41,184
Deferred income carried forward	-	41,184

13 Designated funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Property fund	-	-	-	228,003	228,003
Major property repairs fund	20,000	-	-	-	20,000
	20,000	-	-	228,003	248,003

Property fund

The costs of the purchased properties have been set aside in a restricted fund to add clarity of the accounts.

Major property repairs fund

£20,000 has been set aside to cover major repairs to the two properties owned by ASSIST, such as boiler or roof repairs.

Prior year comparison

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Major property repairs fund	20,000	-	-	-	20,000
	20,000	-	-	-	20,000

ASSIST Sheffield

Notes to the Accounts (continued) For the year ended 31 March 2019

14 Restricted funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Brelms	-	5,000	(2,717)	-	2,283
Darnall Wellbeing (NRC project)	34	-	(34)	-	-
Henry Smith Trust	3,006	-	(3,006)	-	-
Lloyds	-	13,802	(13,802)	-	-
Sheffield Church Burgesses	-	2,000	(689)	-	1,311
South Yorkshire Community Foundation	1,110	-	(1,110)	-	-
JG Graves	-	2,500	(912)	-	1,588
Lush	3,400	-	(3,175)	-	225
Sheffield Town Trust	-	4,076	(2,249)	-	1,827
Tudor Trust	168	25,000	(21,777)	-	3,391
Persula	-	1,000	(1,000)	-	-
Lottery Fund	-	104,324	(87,251)	-	17,073
Big Lottery Building Capabilities Fund	-	5,075	(2,825)	-	2,250
AB Charitable Trust	237	15,000	(553)	-	14,684
Sheffield City Council	-	12,600	(12,600)	-	-
Evan Cornish	-	10,000	(8,000)	-	2,000
Naccomm	-	30,000	(19,454)	-	10,546
Cutlers Charitable Trust	-	500	(500)	-	-
Sam & Bella Sebba Charitable Trust	-	15,000	(15,000)	-	-
Sir Jules Thorn	-	750	(750)	-	-
Souter Charitable Trust	-	2,000	(2,000)	-	-
Paul Grant	-	4,000	(3,227)	-	773
Charles & Elsie Sykes	-	5,000	(5,000)	-	-
Jill Franklin	-	1,000	(1,000)	-	-
Fulton Road Donations	-	1,935	(517)	-	1,418
Edith M Ellis Trust	-	500	-	-	500
James Neill Trust Fund	-	500	(70)	-	430
St Marks PCC	-	1,000	-	-	1,000
Accommodation Donation	-	10,000	(3,061)	-	6,939
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)	-
	180,166	349,386	(233,224)	(228,003)	68,325

Housing project

The Housing project fund tracked monies given for the purchase of two properties. These properties are now owned by the charity therefore the balance of this fund represents the value of the properties as included in the accounts.

Housing project - pending

This fund has been given towards a new house purchase which will be made in the next financial year.

ASSIST Sheffield

Notes to the Accounts (continued) For the year ended 31 March 2019

14 Restricted funds - continued

Prior year comparison

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
AB Charitable Trust	-	15,000	(14,763)	-	237
Darnall Wellbeing (NRC project)	34	-	-	-	34
Henry Smith Trust	2,906	15,100	(15,000)	-	3,006
Sam and Bella Sebba	-	15,000	(15,000)	-	-
Lloyds Bank	-	17,032	(17,032)	-	-
Lush	-	3,500	(100)	-	3,400
Scouter Charitable Trust	-	2,000	(2,000)	-	-
Sheffield City Council Tackling Inequality	-	14,000	(14,000)	-	-
Swan Mountain Trust	-	2,000	(2,000)	-	-
Big Lottery	-	55,764	(55,764)	-	-
Sheffield Town Trust	-	1,924	(1,924)	-	-
South Yorkshire Community Foundation	-	9,861	(8,751)	-	1,110
The Tudor Trust	-	12,500	(12,332)	-	168
Wharfedale Foundation	4,028	-	(4,028)	-	-
House sponsors	529	14,500	(10,085)	-	4,944
Housing project	152,267	-	-	-	152,267
Housing project - pending	-	15,000	-	-	15,000
	<u>159,764</u>	<u>193,181</u>	<u>(172,779)</u>	<u>-</u>	<u>180,166</u>

15 Analysis of net assets by fund

	General Funds £	Designated Funds £	Restricted Funds £	2019 Total £
Fixed assets	-	-	228,003	228,003
Current assets	159,047	248,003	(159,678)	247,372
Current liabilities	(21,217)	-	-	(21,217)
	<u>137,830</u>	<u>248,003</u>	<u>68,325</u>	<u>454,158</u>
Prior year comparison	General Funds £	Designated Funds £	Restricted Funds £	2018 Total £
Fixed assets	-	-	152,267	152,267
Current assets	185,353	20,000	27,899	233,252
Current liabilities	(55,181)	-	-	(55,181)
	<u>130,172</u>	<u>20,000</u>	<u>180,166</u>	<u>330,338</u>

16 Related party transactions

Paul Harvey, a trustee of the charity, is also key management personnel of VAS, 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 VAS and the position adopted by Paul on the board of ASSIST Sheffield.