

Registered number: 03206320
Charity number: 1057772

ASSIST TRUST
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ASSIST TRUST
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	E Corner (appointed 28 February 2025) C Hopkins (appointed 28 February 2025) C Sewell R Holderness T Hughes (resigned 28 February 2025) R Morris M Langley J Tremlett P Corney (appointed 18 April 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 2025

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 April 2024 to 31 March 2025. 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

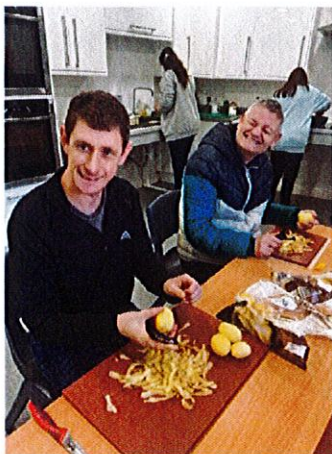
The charity's objects set out in the Assist Trust Memorandum of Association are "to train, advise and promote social, academic and employment skills which will lead towards the integration, independence and employment of disabled persons".

Despite an increasingly challenging environment for independent providers like Assist, the charity continues to succeed in the delivery of its core aims. The quotes from the members attending give testament to their remarkable achievements and this is further reflected in the positive feedback regularly received from families, care professionals and others:

"I met with Mum and A yesterday and wanted to let you know that Mum is so happy with the work that you and Assist are doing. She stated that he has come out of his shell and that Assist is the best provider A has been to". **Social Worker**

"We are very happy with H's progress at Assist Trust, he is obviously very happy. It keeps him busy, safe, moving forward and gives him plenty of friends. We are also pleased how happy H has settled into supported living [*into an Assist property*], he really is thriving, again happy with lots of friends and continues to make progress.

I never imagined things would work out so well for him. A real success story" Parent



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Quotes from the members about coming to Assist:

"I work at the Assist Café, helping to serve people. It makes me feel really happy and proud of myself" **Emma**

"Since coming to Assist I have grown in confidence. I have learnt skills to help me at home like helping my Mum with housework" **Lottie**

"I like coming to Assist, I'm proud to have made friends" **Caitlin**

"I like going up the gardens at Assist. I grow things like potatoes. I took them home and made some jacket potatoes for my house mate, he really liked them" **Paul**

"I help with the cleaning for a charity. I'm proud to do something worthwhile and to grow in confidence" **Nathan**

"I work at the community post office. I love helping the customers and I'm learning lots of money skills. It really makes me feel happy to be able to give back to the community" **Sarah**

It is likely that local authorities will continue to experience financial difficulties for the foreseeable future, so charities like Assist must find ever more creative ways to maintain services that are providing benefit for those attending. Assist remains determined to improve and develop innovative services that are already supporting the members so successfully.

b. Assist - into a better life

Assist helps people with learning disabilities in Norfolk to become more confident and more independent in their own lives. The charity provides a wide range of different groups from its own buildings and out in the community, all designed to help people build confidence and learn skills that will help them manage in the real world. This principle applies to people with all sorts of strengths and needs, but each timetable is specific to each person that attends.

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

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

ASSIST - INTO A HEALTHIER LIFE



- **Confidence and Wellbeing**

Nobody can make progress in their lives without feeling confident and happy. For this reason, Assist places a lot of importance on groups and activities that help people feel better about themselves. Once members settle in and start feeling comfortable, they are supported to gradually try new things, to start speaking up and making choices and to take on small manageable jobs. Before long, members are feeling positive and confident about their achievements and are ready to take the next steps.

- **Healthy Living**

Assist supports all members to live a happy and healthy life.

This can be a tricky balance to maintain for all of us, but Assist staff will always offer support for members trying to make healthy choices. If individuals have specific support needs on their care plan Assist staff will make sure guidance is followed, while allowing people to make their own choices as much as possible.

- **Getting Active**

The list of active groups on offer at Assist continues to grow year by year. Depending on the wishes and needs of the members, these groups can range from football, to dodgeball, to swimming sessions, gym sessions, walking groups, dance groups, to yoga!

- **Cooking Groups**

At Assist, members are encouraged to make choices about the food they would like to prepare in the regular cooking groups that take place. Members are then supported in such a way that helps them manage cooking and kitchen tasks with more and more independence, whenever possible.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

- **Assist Gardens**

The "Heath Gardens" project is a true jewel in the crown of Assist service provision.

The whole 2.5 acre site just off Sprowston Road has been lovingly developed over many years to now provide accessible and engaging activities for people with a very wide range of needs. As well as the kitchen and field centre buildings, the site boasts 2 large polytunnels, accessible pathways and raised beds, 2 ponds, a small woodland, meadows and a member's allotment area.

It is a fantastic place to enjoy fresh air, engage in healthy and productive work and to develop skills in gardening, cooking, sports, conservation, outdoor arts and whatever takes the member's fancy!



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

ASSIST – INTO MY COMMUNITY:

The main buildings at Assist often serve as just a base to explore from!

Many of the groups and activities on offer through the week involve getting out into the community and members are supported to travel safely by public transport or in one of the Assist vehicles.

By making these activities such a regular feature in the timetable, members learn how to cross roads and find their way around local facilities in a naturally supportive way.

- **Assist Travel Training**

For members keen and able to learn specific journeys either to and from Assist, or to work placements and other community locations, our Employment and Travel Training team are on hand to guide the way.

Over many years, this team has put together a very comprehensive and systematic process that supports individuals to learn particular routes in their communities. Individuals are supported every step of the way – for as long as it takes - and are only signed off when the team have assessed their progress fully.

For many people at Assist, travel training support has been absolutely key in helping them gain genuine independence.



ASSIST – INTO WORK:

- **Work Skills**

All members at Assist are helped to develop work skills as they take part in the wide range of activities on offer. *This applies to people of all abilities.*

All groups are designed to encourage people to work together, to follow basic instructions and to take on manageable levels of responsibility, in order to help people understand workplace expectations.

Having this principle applied to all activities at the charity gives people the chance to show others what they can do for themselves, often in ways that hadn't been witnessed before.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

- **The Assist Café**

Since 2015, Assist has been running the café at the Norman Centre in the Mile Cross area of Norwich.

Members are timetabled to work alongside staff at the café, so that they have the chance to develop skills in a real work environment.

The "Meeting Place" café provides the perfect setting for members to learn about customer service, dealing with orders, managing payments and helping with the all the elements involved in running a café in a busy and thriving leisure centre.



- **Volunteering**

Over the years, Assist has developed a number of creative ways to help members develop their work skills in the local community.

When appropriate, Assist will support individual members into voluntary jobs in ways that help them manage the placement more independently over time. Travel training and job coaching is provided by the Assist Employment and Travel Training team and support is given to both initiate the placement and to help sustain it over time.

For those individuals unable to manage the travel training aspect of this process, Assist has been timetabling groups that go out to community voluntary placements each and every week, with members of staff on hand to support both the journey and the tasks in hand.

- **Paid Work**

For some members at Assist, the journey towards feeling more confident and gaining greater independence can lead to opportunities for paid work.

This might be for only a few hours a week to begin with, but more and more individuals attending Assist services are showing that they can do more for themselves than was previously expected.

In recent years, Assist has been working with Norfolk County Council and with many local employers, to help provide and support suitable paid jobs in the local community. This can often be a gradual and carefully supported journey and the Assist Employment and Travel Training team will always make sure that proposed

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

steps are carefully assessed and communicated to all relevant parties.

ASSIST – INTO HOUSING:

- **Daily Living Skills**

When it comes to being more independent at home, success often comes down managing the less glamorous work involved. At Assist we believe that we should all be helping to do our fair share!

Whether that means learning how to clean and tidy different rooms and spaces, or working out how to pay the heating bill, or coping with the challenges of sharing spaces with others – Assist offers lots of opportunities to help develop the skills people need.

Whatever the level of ability might be, Assist will support people to do the jobs they can manage around the home.



- **Gaining Independence**

Everything we do aims to help people manage as much as they can for themselves, by supporting people's strengths, by helping people feel more confident and by modelling the expectations we all find in society and in the workplace.

Members at Assist are regularly telling us how proud they feel about the levels of independence they are achieving - even at a modest level - and success will often inspire greater achievement down the line. Our job then is to simply keep up with their ambitions!

- **Housing Support**

Assist has its own Housing Officer in post to support people who have ambitions to move into more independent living. Even if Assist has no opportunities in its own properties at that point, Assist will try and help people explore opportunities through contacts at Norfolk County Council, or by identifying opportunities via other providers.

Assist works on the theory that a planned move is much better than scrambling for emergency accommodation when something goes wrong, so Keyworkers will prompt discussions on the subject without any commitment from anyone initially.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

• **Assist flats & houses**

Assist currently owns 3 houses in the NR3 area of Norwich, a 2-bedroom property, a 3-bedroom property as well as a 4-bedroom property! Assist also leases two more houses and four flats in total, with agreements from their owners to allow the charity to sublet to the members themselves.

While vacancies in these properties are rare, Assist will always look to support members with their housing aspirations where possible, prioritising need according to individual circumstances.

Assist 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

Achievements and performance

a. Key performance indicators

Numbers of members attending and level of interest

Despite ongoing pressures on local authority budgets, the numbers of people attending Assist remained steady across the year to March 2025. Some members had their level of service reduced following review, but this was offset to some extent by take-up on the Skills and Employment pathway. While initiation of this pathway has been slow, signs of increased momentum in this area have been encouraging. Given its track record in this area, it is likely that Assist will benefit from increased numbers of individuals seeking support towards employment in the future.

While service reviews and initial assessments are increasingly diverting individuals away from ongoing commissioned support, the level of interest amongst potential new members for Assist has continued to grow. The charity has succeeded in raising its profile within relevant communities and reports of continued success for its members has helped consolidate its positive reputation. Combining this reputation with a proven ability to innovate and develop meaningful and successful services means that Assist can respond to shifts in the market for the foreseeable future.

Successful employment and housing schemes at Assist

It has been another year of steadily improving success for Assist schemes that have been designed to help people work and live more independently. While the Skills and Employment pathway has taken a number of years to come on line, early signs are very promising. It has the potential to transform the lives of many more individuals in the region in the future and to become a nationally recognised model of success.

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Achievements and performance (continued)

At the same time, Assist housing provision continues to show how much can be achieved with a consistent and enabling approach. Two more people were supported into Assist housing provision over the course of the year, with others helped to live more independently at the same time. Having all Assist housing provision at full capacity helps to sustain the whole scheme financially and ensures that many more people can be helped in similar ways in the future.

Changes to market priorities

In recent months, Norfolk County Council has expressed a clear desire to only commission services that are enabling in nature. The traditional model of support is being replaced by short-term provision offers, where possible, which are aimed at supporting people out of traditional services and into their own wider communities. While this change in emphasis provides some challenges to ongoing services for many providers, for Assist this represents a number of significant opportunities.

The principles behind the new priorities being described by the local authority match Assist's own almost to the last letter. It is likely that short-term uncertainty in the market will therefore resolve into an environment in which Assist and its members can succeed and flourish.

b. Review of activities

Outcomes achieved by the members at Assist Trust

Despite ongoing challenges to all local authority budgets, Assist has successfully supported its members to succeed in all areas of their lives. The following figures relate to a total number of 126 individuals attending:

- 98% of the individuals attending Assist reported that their confidence levels had risen over the past year (from a survey conducted by the Member's Committee)
- 103 individuals took part in healthy activities and groups, ranging from sports groups to healthy cooking sessions.
- 3 individuals were supported in paid employment positions
- 29 individuals were job coached in community based placements
- 24 members were supported in voluntary work in the local community, with staff supervision
- 43 individuals were travel trained around the community in total (including to and from home, work and to other community facilities)
- 15 individuals took part in work experience at the Assist café at the Norman Centre
- 8 individuals were supported to move into more independent circumstances

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)



Fundraising support

The remarkable outcomes achieved by Assist members have only been possible with the ongoing support of a number of Trusts, Foundations and individuals from across the region and beyond. The travel training and job coaching work has been supported at Assist for a number of years, allowing steady development of these innovative and individually tailored services. Recent changes to local authority funding has helped to support these functions as well, but the scale of operations at Assist only remains possible with the support of numerous other generous funders. Assist is always at pains to illustrate how directly these donations are used to benefit the lives of the members themselves, at every opportunity.

On top of this amazing support, Assist and its members benefit from a number of donors who have helped the following improvements and developments over the past year:

- Significant improvements at the Gardens site, with more hard surfacing, improved equipment and refurbished polytunnels.
- Purchasing new IT equipment for activities.
- Replacing old and damaged sports equipment.
- Funding the position of Café Assistant at the Norman Centre café.

Here is the list of funders who have supported Assist over the past year:

Alan Boswell Group Charitable Trust
Alison Booty
Anne French Memorial Trust
Awards for All
Bruce Wake Charitable Trust
Dennis Cooper
Douglas Arter Foundation
Family of DM Dell
Garfield Weston Foundation
Giving Days
Kath & Terry Haydn
Lisa Martin
Marion Williams
Paul Bassham Charitable Trust

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Achievements and performance (continued)

Paul King
Souter Charitable Trust
The Aquarius Charitable Foundation
The Bailey Thomas Charitable Trust
The Charles Littlewood Hill Trust
The Eric Drummond-Mercer Memorial Trust
The Geoffrey Watling Trust
The Percy Bilton Trust
The Philip and Elizabeth Rackham Charitable Trust
The R C Snelling Charitable Trust
The Steven Bloch Image of Disability Charitable Trust
The Strangward Trust
Val Mash

Financial review

a. Going concern

As funding for local authorities continues to tighten, all organisations in the region are being asked to streamline services to make them as effective and as efficient as possible. Assist is well placed to respond to such demands, with successful schemes already in place in various areas of service provision and a culture of innovation and flexibility firmly embedded. The charity continues to work collaboratively with Norfolk County Council as restrictions have taken hold, providing workable solutions in areas such as travel training, job coaching and independent living solutions in particular. The ethos that underpins the charity has always been one of enablement and reducing support wherever possible and this continues to be the theme of service restructuring discussions taking place across the region.

Assist will continue to publicise and celebrate the achievements of its members as they respond to genuinely enabling support, thereby reinforcing its own position as market leader in such services. By consolidating this status and by willingly engaging with Norfolk County Council as new services are trialled and developed, the Trustees remain confident that Assist can be considered a going concern long into the future.

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 £465,193 (2024: £394,857) which approximates to the equivalent of 4.3 (2024: 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 Assist risk register is reviewed every 6 months as a matter of course, but more regularly whenever circumstances change significantly or when new risks arise suddenly. The staff and Trustees involved in this process will conduct this process by assessing risk in the following areas:

- Governance
- Operations
- Finance

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- Environment
- Legislation and compliance

Mitigating factors are detailed as the risk register is reviewed by the panel, with additional measures noted and taken forward as appropriate.

By translating the findings of the risk register onto the Assist Business Continuity Policy, it has been possible to maintain a more regular assessment of principal risks and uncertainties for the charity as a whole. The Trustees have thereby recognised the need for ongoing monitoring during times of market uncertainty and financial constraints in particular. The Assist Business Continuity Policy currently details these risks in the following order:

1). *Financial problems for the Trust:* Risk is mitigated by maintaining sufficient reserves, applying cautious and timely budgeting and cash flow processes, building in sufficient margins so that dips in income can be managed, as well as publicising the services of the charity to potential new customers and maintaining a positive and constructive dialogue with the local authority.

2). *Quality and safeguarding issues:* Risk is mitigated by having nominated safeguarding leads at the charity, with all staff trained in safeguarding assessment and management. Managers are also trained in complaints management and regular quality assurance audits are conducted across the whole organisation.

3). *Building and equipment problems:* Assist has its own Health & Safety team and team lead who conduct all regular testing and maintenance functions at the charity. A detailed calendar is maintained so that all external testing and servicing is carried out according to recommended schedules. The Assist Housing Committee also meets every 6 months to consider all property issues and development proposals and this panel includes individuals with good housing knowledge and property law expertise.

4). *Recruitment and retention issues:* Risks are managed by improving all aspects of recruitment and retention within the charity, from writing clearer job descriptions and person specifications, to improved induction and probationary support, to a more professional schedule of supervision and appraisal meetings.

5). *Flu and other viral infections:* While the threat of Covid 19 has faded somewhat, Assist maintains clear policies on infection control and management across all of its sites. All staff undertake regular training in this area and those working in the kitchens or in the café also undertake appropriate food hygiene training.

d. Financial risk management objectives and policies

The factors detailed above help to describe the mitigating actions taken by the charity in regards to financial risk management in particular. Over recent months, emphasis has increased on raising the profile of Assist amongst potential new clients and on close collaboration with Norfolk County Council as new models of service provision are developed.

The Trustees are confident that by developing and innovating services in response to the needs of the members, while maintaining effective management of all systems and structures, Assist can continue as a trusted provider of services for people with learning disabilities in Norfolk. Despite the financial challenges faced by all providers in the region, and by the Local Authority themselves, the board remains convinced that this policy continues to offer the best chance for the long term security of the charity.

The statement of financial activities show an increase in funds of £51,174 (2024: £20,848) with total incoming resources amounting to £1,421,494 (2024: £1,224,626) and total resources expended of £1,370,320 (2024: £1,203,778).

The charity's balance sheet shows total funds of £1,140,075 (2024: £1,088,901) of which £42,699 were restricted at 31 March 2025 (2024: £41,030).

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e. Principal funding

Each individual who attends Assist is charged a daily rate that covers the majority of the costs incurred by the charity. Most individuals are able to secure Social Service funding for this charge following a Care Act assessment, as long as that assessment demonstrates areas of need that can be met by a provider like Assist.

It is therefore vital that Assist can prove the effectiveness of its services and be able to show how outcomes have been achieved, in line with those set out in the individual's assessment and care plan. Considerable effort has been made to develop Outcome Plans that are filled in by keyworkers, with the individual themselves as well as their families, with headings that match the outcomes set out in the Care Act assessment themselves.

At the same time, Trustees and managers are maintaining regular communication with commissioning and procurement managers at Norfolk County Council in order to develop and enhance schemes of work that match local authority market intentions.

The charity is obliged to fundraise for all service and facility improvements as described earlier – and this continues to help consolidate the charity's position as a market leader for progressive service provision in the region.

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.

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 8 (2024: 6). 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

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TRUSTEES' REPORT (CONTINUED)
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Structure, governance and management (continued)

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.

Plans for future periods

Despite a continued period of market uncertainty in the region, Assist is making plans to both consolidate existing services and to develop new ideas at the same time. By maintaining a cautious and considered approach to finances to this point, the charity could manage a period of restricted funding if necessary and still be able to maintain and invest in crucial services for the future.

The declared intention for all commissioned services in the region aligns very closely with the ethos at Assist and it is encouraging to see how many new suggestions from the local authority match with the charity's own ambitions. It is therefore with a degree of confidence that Assist can plan to improve services in the following ways:

- *Expanding the employment / volunteering offer:* Assist plans to build on the momentum of the Skills and Employment pathway by supporting many more individuals into a working life.
- *Offering Assist travel training to individuals outside the current service:* This follows discussions with Norfolk County Council regarding the need for more travel support for more people across the region.
- *Increasing the housing offer:* Independent living opportunities in Assist properties are rare, so the charity will be exploring other ways to provide members with the chance to live more independently.
- *Making plans to celebrate 35 years of Assist!:* Staff and members are planning to host 3 big events across 2025 in order to celebrate and promote the fantastic work that goes on.
- *Improving the Heath Gardens site and hosting more people there:* A major fundraising drive is underway to

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Plans for future periods (continued)

allow the installation of a brand new log cabin on the site, with a number of other improvements planned as well. It is hoped that this will open up the site to more people with a wider range of needs and abilities.

- *Short Breaks activities during holidays and weekends:* Assist has successfully applied to be on the Norfolk County Council Short Breaks framework, meaning that it can host activities for people with learning disabilities aged between 16 and 18.
- *Building improvement plans and consolidating lease / ownership arrangements:* Plans are in place to secure favourable lease agreements on all Assist properties and to consider purchase options where appropriate, to help provide a sustainable environment for continued charity growth. At the same time, a buildings work schedule is being developed to ensure all properties are maintained to high standards.
- *Developing new enablement schemes,* in collaboration with Norfolk County Council. At the time of writing, NCC have put forward ideas for more enabling, fixed term services, that might suit younger people or others who need support towards greater independence.



Thank you for your continued support!

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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:


.....
R Holderness
Trustee
Date: 7/11/25.

ASSIST TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASSIST TRUST

Opinion

We have audited the financial statements of Assist Trust (the 'charity') for the year ended 31 March 2025 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 2025 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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities, in the circumstances set out in note 23 to the financial statements, 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.

ASSIST TRUST
(A company limited by guarantee)

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

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.

ASSIST TRUST
(A company limited by guarantee)

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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 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. This description forms part of our Auditors' report.

ASSIST TRUST
(A company limited by guarantee)

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

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.



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: 7 November 2025

ASSIST TRUST
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	76,533	1,806	78,339	78,026
Charitable activities	5	2,906	1,335,840	1,338,746	1,142,570
Investments	6	-	4,409	4,409	4,030
Total income		79,439	1,342,055	1,421,494	1,224,626
Expenditure on:					
Charitable activities		77,770	1,292,550	1,370,320	1,203,774
Total expenditure		77,770	1,292,550	1,370,320	1,203,774
Net movement in funds		1,669	49,505	51,174	20,852
Reconciliation of funds:					
Total funds brought forward		41,030	1,047,871	1,088,901	1,068,049
Net movement in funds		1,669	49,505	51,174	20,852
Total funds carried forward		42,699	1,097,376	1,140,075	1,088,901

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

The notes on pages 25 to 41 form part of these financial statements.

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


BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	773,848	809,475
Current assets			
Debtors	12	72,835	121,048
Cash at bank and in hand		685,578	535,220
		<u>758,413</u>	<u>656,268</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(92,503)	(64,503)
Net current assets		<u>665,910</u>	<u>591,765</u>
Total assets less current liabilities		<u>1,439,758</u>	<u>1,401,240</u>
Creditors: amounts falling due after more than one year	14	(299,683)	(312,339)
Total net assets		<u><u>1,140,075</u></u>	<u><u>1,088,901</u></u>
Charity funds			
Restricted funds	15	42,699	41,030
Unrestricted funds	15	1,097,376	1,047,871
Total funds		<u><u>1,140,075</u></u>	<u><u>1,088,901</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:


.....
R Holderness
Trustee
Date: 7/4/25.

The notes on pages 25 to 41 form part of these financial statements.

ASSIST TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	177,205	63,696
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	4,409	4,030
Purchase of tangible fixed assets	-	(178,165)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	4,409	(174,135)
	<hr/>	<hr/>
Cash flows from financing activities		
Repayments of borrowing	(12,652)	(12,244)
Interest paid	(18,604)	(19,004)
	<hr/>	<hr/>
Net cash used in financing activities	(31,256)	(31,248)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	150,358	(141,687)
Cash and cash equivalents at the beginning of the year	535,220	676,907
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	685,578	535,220
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 25 to 41 form part of these financial statements

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

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.

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

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 2025**

4. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	-	1,806	1,806
Grants	76,533	-	76,533
	76,533	1,806	78,339
	76,533	1,806	78,339
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	-	3,226	3,226
Grants	74,800	-	74,800
	74,800	3,226	78,026
	74,800	3,226	78,026

5. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Activities in furtherance of the charity's objects	2,906	1,335,840	1,338,746
	2,906	1,335,840	1,338,746
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Activities in furtherance of the charity's objects	5,230	1,137,340	1,142,570
	5,230	1,137,340	1,142,570

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income	4,409	4,409
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Investment income	4,030	4,030

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Activities in furtherance of the charity's objects	1,131,843	238,477	1,370,320
	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Activities in furtherance of the charity's objects	991,770	212,004	1,203,774

ASSIST TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £
Staff costs	805,728	805,728
Depreciation	35,627	35,627
Establishment	290,488	290,488
	<hr/> 1,131,843 <hr/>	<hr/> 1,131,843 <hr/>
	<i>Activities 2024 £</i>	<i>Total funds 2024 £</i>
Staff costs	703,587	703,587
Depreciation	36,630	36,630
Establishment	251,553	251,553
	<hr/> 991,770 <hr/>	<hr/> 991,770 <hr/>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £
Staff costs	75,973	75,973
Establishment	162,504	162,504
	238,477	238,477

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

8. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	10,710	10,116
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	13,866	9,784

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Staff costs

	2025 £	2024 £
Wages and salaries	795,891	708,740
Social security costs	65,219	61,997
Contribution to defined contribution pension schemes	20,591	18,573
	<u>881,701</u>	<u>789,310</u>

During the year ended 31 March 2025 statutory redundancy payments totaling £964 were made in respect of one employee (2024: £Nil).

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

	2025 No.	2024 No.
Direct charitable	29	27
Administrative	10	10
	<u>39</u>	<u>37</u>

Included within administrative staff are the 7 trustees who served during the year (2024: 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 2025, 5 (2024: 5) members of key management personnel received £243,019 for the year ended 31 March 2025 (2024: £232,282), including employers national insurance contributions and pension.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2024	774,902	205,493	6,800	113,046	1,100,241
At 31 March 2025	<u>774,902</u>	<u>205,493</u>	<u>6,800</u>	<u>113,046</u>	<u>1,100,241</u>
Depreciation					
At 1 April 2024	31,329	191,713	4,014	63,710	290,766
Charge for the year	14,220	5,711	511	15,185	35,627
At 31 March 2025	<u>45,549</u>	<u>197,424</u>	<u>4,525</u>	<u>78,895</u>	<u>326,393</u>
Net book value					
At 31 March 2025	<u>729,353</u>	<u>8,069</u>	<u>2,275</u>	<u>34,151</u>	<u>773,848</u>
At 31 March 2024	<u>743,573</u>	<u>13,780</u>	<u>2,786</u>	<u>49,336</u>	<u>809,475</u>

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	2,940	75,914
Other debtors	8,579	3,466
Prepayments and accrued income	61,316	41,668
	<u>72,835</u>	<u>121,048</u>

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Bank loans	12,832	12,828
Trade creditors	29,770	32,529
Other creditors	5,029	3,733
Accruals and deferred income	44,872	15,413
	<u>92,503</u>	<u>64,503</u>

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.

ASSIST TRUST
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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

	2025 £	2024 £
Bank loans	<u>299,683</u>	<u>312,339</u>

Included within the above are amounts falling due as follows:

	2025 £	2024 £
Between one and two years		
Bank loans	<u>13,763</u>	<u>12,832</u>
Between two and five years		
Bank loans	<u>46,038</u>	<u>43,261</u>
Over five years		
Bank loans	<u>239,882</u>	<u>256,246</u>

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

	2025 £	2024 £
Payable or repayable by instalments	<u>239,882</u>	<u>256,246</u>

The bank loans are repayable by instalments 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
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds	160,293	-	-	-	160,293
General funds	887,578	1,342,055	(1,292,550)	-	937,083
	<u>1,047,871</u>	<u>1,342,055</u>	<u>(1,292,550)</u>	<u>-</u>	<u>1,097,376</u>
Restricted funds					
General Current Funding Needs	36,802	26,375	(18,399)	(19,051)	25,727
IT Equipment	933	-	(933)	-	-
Independence Support Scheme	303	33,000	(52,354)	19,051	-
Events	2,992	2,906	(5,609)	-	289
Heath Gardens	-	8,958	(475)	-	8,483
Allotment Equipment	-	8,200	-	-	8,200
	<u>41,030</u>	<u>79,439</u>	<u>(77,770)</u>	<u>-</u>	<u>42,699</u>
Total of funds	<u><u>1,088,901</u></u>	<u><u>1,421,494</u></u>	<u><u>(1,370,320)</u></u>	<u><u>-</u></u>	<u><u>1,140,075</u></u>

Restricted funds

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.

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 cafe assistant salary of £17,888 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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
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>
Restricted funds					
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
Housing Officer	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>
Total of funds	<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
FOR THE YEAR ENDED 31 MARCH 2025**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	2,275	771,573	773,848
Current assets	40,424	717,989	758,413
Creditors due within one year	-	(92,503)	(92,503)
Creditors due in more than one year	-	(299,683)	(299,683)
Total	<u>42,699</u>	<u>1,097,376</u>	<u>1,140,075</u>

Analysis of net assets between funds - prior year

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	51,174	20,852
Adjustments for:		
Depreciation charges	35,627	36,629
Decrease/ (Increase) in debtors	48,213	(30,892)
(Decrease)/Increase in creditors	27,996	22,137
Interest paid	18,604	19,004
Interest received	(4,409)	(4,030)
Net cash provided by operating activities	177,205	63,700

18. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	685,578	535,220
Total cash and cash equivalents	685,578	535,220

19. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	535,220	150,358	685,578
Debt due within 1 year	(12,828)	(4)	(12,832)
Debt due after 1 year	(312,339)	12,656	(299,683)
	210,053	163,010	373,063

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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 £20,591 (2024: £18,573). There were amounts payable to the fund at the balance sheet date is £5,285 (2024- £3,733).

21. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	82,092	62,473
Later than 1 year and not later than 5 years	66,213	49,827
	<u>148,305</u>	<u>112,300</u>

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 2025.

23. Non-audit services

Non audit services include the preparation of monthly management accounts, including the calculation of accruals and prepayments.