
ADVICE SERVICES ALLIANCE

UNAUDITED TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

Company Number: 3533317 (England and Wales)
Charity Number: 1112627

ADVICE SERVICES ALLIANCE

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ADVICE SERVICES ALLIANCE

Legal and administrative information

Trustees	Martin Barnes Julie Bishop Sean Conroy (resigned 19 July 2023) Leanne Devine (resigned 24 March 2023) Sabrina Dubash Cassandra Harrison Ruth Hayes Kani Kundu Fran McSweeney John Roberts James Sandbach (appointed 7 December 2022) Alasdair Stewart (appointed 7 December 2022) Carol Storer
Observer Members:	Taylan Sahbaz; Ethnically Diverse Advice providers network (July 2023) Rachel Irving; Citizens Advice (July 2023)
Officers	
Chair	Ruth Hayes
Co-Vice Chair	Martin Barnes
Co-Vice Chair	Carol Storer
Treasurer	John Roberts
Company Secretary	Lindsey Poole
Chief Executive	Lindsey Poole
Staff	Dawn Draper (Retired February 2023) Rita Chadha (appointed December 2022) Jo Chimes (appointed April 2023) Faith Osifo (appointed May 2023)
Student Placements (Nuffield)	Taslina Begum (August 2022) Zena Gregory (July 2022)
Consultants	Trudi Burton Karen Morton
Patron	Lord Low of Dalston
Company Number Charity Number	3533317 (England and Wales) 1112627
Registered Office	Lincoln House, 296-302 High Holborn London WC1V 7JH
Independent Examiner	Catherine Biscoe Buzzacott LLP 130 Wood Street London EC2V 6DL
Solicitors	Russell-Cooke 2 Putney Hill Putney London SW15 6AB
Bankers	Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB

ADVICE SERVICES ALLIANCE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees of Advice Services Alliance ("ASA") present their report and the financial statements for the year ended 31 March 2023.

The report has been prepared in accordance with Part 8 of the Charities Act 2011 and equates to a directors' report for the purposes of company legislation.

The financial statements comply with current statutory requirements, the memorandum and articles of association and have been prepared in accordance with the accounting policies on pages 15 to 17 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 United Kingdom and Republic of Ireland (FRS 102).

The Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities.

Objectives and activities

Charitable objects

The Charitable objects of the Advice Services Alliance as adopted on the 28th February 2020 by special resolution are as follows:

- (1) to promote for the benefit of the public the parts of the Voluntary Sector which provide advice services by providing training, services, support and assistance to enable Voluntary Sector advice organisations to provide high quality advice services and the public to access those services and by promoting co-operation between Voluntary Sector advice organisations and statutory authorities and other bodies;
- (2) to advance education for the benefit of the public in particular by the development of high quality advice services and by the provision of educational material including educational resources relating to advice services and an information service on the internet.

Activities

The activities of the Advice Services Alliance are:

"To promote voluntary sector advice services by providing members services, support and assistance, to enable advice organisations to provide high quality services and the public to access those services, by promoting cooperation between voluntary sector advice organisations, statutory authorities and other bodies. To advance education of the public through the development of high quality advice."

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The Board of Trustees had met for a hybrid Away Day in February 2022 to agree the ASA Strategic Aims and to draft the business plan for the year April 2022 - March 2023. The Trustees acknowledged that the uncertainty which still existed around the on-going impact of the pandemic and agreed to continue with the following aims:

- Best advice given to clients
- Inequalities challenged
- Client journeys improved
- Voices heard by decision makers
- Learning and sharing ideas
- Organisational development

These strategic objectives for 2022-2023 would be delivered through the following activities:

- **Promote the whole advice sector** with the public, with government, with funders and with other key stakeholders and to represent the body of the advice sector where independent and impartial voice is required
- Complete the **review of the Advice Quality Standard (AQS v4)** and develop an **Entry Level Standard** for small advice providers
- Run an **annual conference** to bring the advice sector together to share learning and promote partnership and collaboration between services
- Set up and support a **network for Ethnically Diverse advice providers** (London) and to facilitate action to challenge discrimination and lack of diversity
- Support and **engage with others** (including the voluntary sector, the pro bono sector, government and funders) whose work will benefit the whole advice sector
- Provide **other events** (such as regional forums, training) in relation to cross sector issues and to raise the profile of the advice sector, as identified by our membership
- Act as an '**evidence champion**' for the sector on issues relating to the provision of advice services, promoting research and sharing evidence on the sector
- Provide a trusted and **impartial point of contact** for stakeholders seeking to engage with the advice sector, becoming a 'portal' for **accessing information about the advice sector** including quality assurance
- Develop and undertake **projects and provide services** where there is a clear cross sector purpose and benefit.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The main achievements of the year April 2022 to March 2023 were as follows:

Represent the Advice Sector

The ASA continues to promote and represent the advice sector at strategic level. We hold a place on the Access to Justice Foundation Board of Trustees (currently held by Carol Storer), we sit on the Administrative Justice Council and chair the Advice Sector Panel, we are a consultative body for the Legal Aid Agency, we attend the Independent Advice Providers Forum in Wales, we sat on the Litigants in Person Support Strategy Advisory Group (disbanded in September 2022), we have been engaged with the Greater London Authority on their advice sector strategy work and more recently worked closely with the London Legal Support Trust on their advice workforce development strategy.

Completed the Review of the Advice Quality Standard

The Project Management Committee with the help of consultant Trudi Burton completed the review of the Advice Quality Standard (v4). Dawn Draper worked closely with colleagues including the advice practitioners and to our quality colleagues in AgeUK, Citizens Advice, Recognising Excellence, the Money and Pensions Service and the Welsh Government to ensure the smooth launch of the new Standard in April 2023. The Review included a new approach to the licence fee as proposed through our work with Pilot light. Work continued on the development of the entry level AQS standard which will be taken forward by our new Deputy and Programme Manager, Jo Chimes with a launch in London in the next financial year, thanks to support from the City Bridge Foundation.

Launch of the Ethnically Diverse Advice Providers Network (formerly the Black, Asian and Minority Ethnic Advice Network)

We were delighted to recruit Rita Chadha to take forward the network of advice providers from London Ethnically Diverse, Black and Ethnic Minority communities. Whilst there has been some improvement in the recognition of the important work such organisations undertake, there is still a long way to go and we are committed to ensuring the lessons from #charitysowhite and Black Lives Matter are not forgotten. The work is funded by Trust for London and is supported by an excellent Steering Group.

Understanding Communities: Role of Social Welfare Advice in Stronger Communities

Funded by the Nuffield Foundation and lead by the University of Bangor, the ASA is delighted to be the London partner in this important research project to investigate the relationship between advice services, people's help seeking behaviours and strong cohesive communities. The research partnership includes teams at the University of Exeter, Greater Manchester Council for Voluntary Organisations and an input from the Ministry of Justice Early Legal Support Team. This first year saw the literature review, the design and development of the social network analysis and the engagement with local communities. At the end of this year, we started the recruitment process for a Community Researcher and were delighted to recruit Faith Osifo.

Advice Services Alliance Conference October 2022

Our plans for a face to face conference in Manchester were thwarted by a rail strike (see Risk Management) but we were able to quickly pivot the event to an on-line, thanks to the support of our sponsors (Buzzacotts, We Are Digital and Russell Cooke), our fantastic conference organisers Professional Briefings and all the speakers. Although a reduced programme and a rather different experience from a face to face event, we were able to attract a much wider audience across a broader range of advice providers. Much thanks goes to the Conference Planning Group, Fran McSweeney, Carol Storer and Rosemary McMahon with support from Mandy Davies.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The ASA Board of Trustees held their annual strategy day at the end of February 2023 with thanks to the Bar Council for use of their premises and to Karen Morton from the Capability Company for facilitating the day.

Staff and Wider Team

After many years of solid service to the advice sector, Dawn Draper (Quality Manager) retired from the ASA in February 2023. She is much missed by all. However, we were able to reconfigure her role with other responsibilities and advertised for a Deputy Manager. Jo Chimes joined the team in April 2023. We were also very pleased that Rita Chadha was able to join the team as the Project Manager for the Ethnically Diverse Advice Providers Network in December 2023.

We have been helped enormously by the support of some excellent consultants: Samuel Tsipotey (accounts and book keeping), Trudi Burton (AQS Review) and Mandy Davies (Virtual PA). Our particular thanks goes to Amanda Jordan, Liz Morris and the team of assessors at Recognising Excellence for their continued support in the delivery and development of quality assurance in the advice sector.

Our thanks also go to the Project Management Committee who voluntarily give up their time to help us ensure the AQS is delivered to the highest possible standard; Professor Avrom Sherr, Clive Tulloch and Sabrina Dubash.

Our only resource is the people we work with; our staff team, our trustees, our volunteers and our partners. All go above and beyond with dedication to our primary purpose; ensuring access to social justice is a reality for all. Without our people we are nothing and all our achievements belong to you.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Financial report for the year

The charity had expenditure on unrestricted funds of £101,728 (2022 – £84,394) and £86,849 of income on unrestricted funds (2022 – £94,340) which resulted in a deficit for the year of £14,879 (2022 –surplus of £9,946). After the deficit is absorbed by the accumulated surplus brought forward from previous years, the charity has an accumulated surplus on unrestricted funds in the sum of £113,666 (2022 – £128,545), of which £45,000 is designated for specific purposes as described below (2022 - £45,000).

The charity received £27,461 of restricted funding for two projects, as detailed in note 10. These projects were ongoing at 31 March 2023. (2022 - £20,100 for one project)

Reserves policy

The trustees have established a policy whereby the charity's 'free' reserves, being total unrestricted funds excluding designated funds, should be between three and six months of the charity's operational expenditure, in order to provide the charity with sufficient working capital to fund its existing charitable commitments . Based on the financial performance for 2022/23, free reserves should be in the range of £28,000 and £56,000.

At this level, the Trustees feel that they would be able to continue the activities of the charity in the event of a significant drop in funding. In such circumstances, the Board would consider how funding would be replaced or activities changed. At present the free reserves as represented by the General Fund amount to £67,657 and are in excess of the upper range set by the Trustees.

Designated funds

The funds of the charity include the following designated funds that have been set aside out of unrestricted funds by the Trustees for a specific purpose.

- ◆ The staff costs fund has been set up to provide for unexpected staff costs arising from redundancy, maternity and long term sickness, and to enable the organisation to be able to continue to provide its services by engaging temporary staff.
- ◆ The computer upgrading fund has been set aside to ensure that the quality of computer equipment is maintained and has been assigned for purposes of all computer equipment including software upgrades, hardware, plus printers and other associated equipment.
- ◆ The website development fund relates to the requirement to maintain two up-to-date websites with maximum functionality. To achieve this, the websites need to be redesigned on a regular basis and occasionally more frequently in emergencies for example website crashes.

The amount of the fund and movements in the year are shown in note 10 in the accounts.

Fund raising

The charity does not fundraise directly with individuals and therefore is not registered with the Fundraising Regulator. No fundraising activities are undertaken.

Investment policy and performance

Cash reserves are monitored and any funds not required to fund current operations will be held in a high-interest deposit account.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Constitution

Advice Services Alliance is constituted as a charity and a company limited by guarantee. Advice Services Alliance governing document is its Memorandum and Articles of Association, the most recent version was approved by the Board of Trustees on 28 February 2020. These Articles make a clear distinction between the Advice Services Alliance membership and the Board of Trustees, in order to avoid real or perceived conflicts of interest. Member organisations do not automatically gain seats on the Board, although member organisations are entitled to nominate people to stand as Trustees. All real or perceived conflicts of interest are declared at the start of all Board Meetings and where a decision is required which impacts on a Trustees organisation, Trustees recuse themselves.

Membership

Advice Services Alliance was established in 1980 and is the umbrella body for voluntary advice and information services. Our full members are national networks for independent advice services in England and Wales, some of which also cover other countries within the UK. Together, the members represent some 1,800 advice organisations, most of which provide services locally. The membership for the year 2022-2023 comprised of the following network bodies:

- ◆ Age UK
- ◆ Citizens Advice
- ◆ Independent Age
- ◆ Law Centres Network
- ◆ Macmillan Cancer Support
- ◆ Shelter
- ◆ Shelter Cymru
- ◆ Youth Access

Associate membership is applied to advice services who hold the Advice Quality Standard by virtue of the licence fee.

Relationship with members

Advice Services Alliance works closely with its member organisations in a number of ways:

- ◆ consults members on policy proposals and initiatives relating to the provision of advice services;
- ◆ represents members' views in discussions with government, funders of advice services and other organisations concerned with advice provision;
- ◆ works with members, including through working groups and day-to-day contact with policy, development and managerial staff of the networks;
- ◆ provides information and policy advice to members; and
- ◆ provides some direct services to advice organisations belonging to member networks.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

Risk management

The Trustees continually assess the major risks to which the Advice Services Alliance is exposed and this is presented at the Trustee Board Meetings in the form of a dynamic Risk Assessment document.

The key risk for all voluntary organisations during this year was the impact of the global pandemic on our clients, our services, our communities and on our ability to raise funds, particularly during the recovery period.

A risk identified in previous reports was the contracts (venue and conference organisers) regarding the ASA Manchester Conference, postponed from 2020 due to Covid19 lockdown. We agreed a new date for the Manchester Conference (4th and 5th October 2022) and assessed the risk associated with the conference had receded. Unfortunately, in September 2022 as delegates were booking onto the conference, a railway workers strike was announced, coinciding with the dates of the conference. As speakers and delegates started to withdraw from the conference, the Trustees took the decision to cancel the venue booking and hold the conference on-line. This resulted in a net loss against the conference due the cancellation cost of the venue and as shown in the notes below. There are no further plans for a face-to-face conference.

The main risks which had been identified in previously continue to be monitored. These are:

- ◆ Loss of key personnel that would severely limit the ability to perform activities and meet objectives;
- ◆ Loss of income, particularly unrestricted income based on Advice Quality Standard licence fees; and
- ◆ Catastrophic failure of IT systems including lap tops and access to internet (websites, cloud based storage etc).

The Board review the Risk Assessment on a quarterly basis and adjust strategy accordingly including reviewing the mitigating actions. For the three risks identified here, the following mitigation is in place:

- ◆ Designated funds have been assigned to cover the cost of key personnel salary and replacement during an unexpected long absence. The recruitment of exceptional staff and of additional administrative support has helped to diminish this risk. The involvement of Trustees in the business planning and quarterly financial reporting ensures Trustees are always well informed of work and changes in risk levels.
- ◆ The changes to the Advice Quality Standard licence fee, increasing the number of AQS holders and development of an Entry Level Quality Assurance process aims to increase and diversify unrestricted income
- ◆ Strong back-up systems are already in place for IT, together with procedures to ensure IT support contracts are in place and that IT equipment is renewed on a regular basis, prior to need

The Board is satisfied that there are adequate systems in place to mitigate exposure to the main risks.

Key management personnel

The Trustees consider that the Board of Trustees and the Chief Executive comprise the key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis.

The Trustees give their time freely and no trustees received remuneration in the year (2022 - £nil).

The pay of the staff team is reviewed annually. The review is undertaken by the Trustees at the end of the financial year. Any changes to pay and benefits are determined by reference to average local authority pay settlements.

ADVICE SERVICES ALLIANCE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

Trustees

In accordance with the Articles of Association, each member has the right (but not an obligation) to appoint two Trustees to the organisation. The Trustees have the power to appoint co-opted Trustees.

The Trustees perform the role of Directors in company law and are the Trustees in charity law. The Trustees who served during the year and to the date of this report were:

Trustee	Appointed/Resigned in the period
Martin Barnes (independent trustee)	
Julie Bishop (member representative LCN)	
Sean Conroy (member representative Macmillan)	Resigned 19 July 2023
Leanne Devine	Resigned 24 March 2023
Sabrina Dubash (independent trustee)	
Cassandra Harrison	
Ruth Hayes (independent trustee)	
Kani Kundu (independent trustee)	
Fran McSweeney	
John Roberts (independent trustee)	
James Sandbach (independent trustee)	Appointed 7 December 2022
Alasdair Stewart (member representative AgeUK)	Appointed 7 December 2022
Carol Storer (independent trustee)	

Trustee training and induction

Trustees are inducted by the Board and the Advice Services Alliance Chief Executive, who together provide induction sessions as appropriate. Most Trustees are either senior staff in organisations providing advice services (some of which are also members of the Advice Services Alliance) or independent trustees with a strong personal or professional interest in advice work. Most trustees have worked closely with Advice Services Alliance in the past and are therefore familiar with the work of the organisation when they join the Board.

Officers

The Trustees must appoint one of themselves as Chair of the organisation. The Trustees appointed Ruth Hayes as Chair in March 2020. The Trustees may also appoint one of themselves as Vice-Chair, and may appoint a Treasurer or other officers. The Trustees appointed John Roberts as Treasurer in December 2016. The Trustees appointed Carol Storer and Martin Barnes as Co-Vice Chairs. The Trustees must appoint a Secretary, who need not be a Trustee. The Company Secretary is Lindsey Poole.

Decision making

The Board of Trustees meets quarterly, and is responsible for the governance and strategic management of the organisation. This includes:

- ♦ setting overall objectives for the organisation;
- ♦ identifying priority areas for the work of the organisation;
- ♦ taking policy decisions on issues likely to have a major impact on the organisation or its member networks; and
- ♦ approving and monitoring the organisation's budget.

Structure, governance and management (continued)

Trustees (continued)

Decision making

Responsibility for the operational management of the organisation is delegated to the Chief Executive. This includes responsibility for:

- ◆ financial management;
- ◆ planning, provision and management of services to members and other activities;
- ◆ consultation with members on policy matters; and
- ◆ the content of policy responses, reports, briefings and other published materials.

The Chief Executive's delegated decision making powers are exercised in accordance with agreed policies, procedures and protocols (for example relating to financial management and working with members).

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies including the exemption from preparing a strategic report.

Signed on behalf of the trustees by: John Roberts



Trustee

Approved by the trustees on 12/12/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ADVICE SERVICES ALLIANCE

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charitable company and also its directors for the purposes of company law, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- ◆ accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006; or
- ◆ the financial statements do not accord with those records; or
- ◆ the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- ◆ the financial statements have not been prepared in accordance with the methods and principles of the for "Accounting and Reporting by Charities: the 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)"

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.



Catherine Biscoe
Buzzacott LLP
Chartered Accountants
130 Wood Street
London EC2V 6DL

Date: 12 December 2023

ADVICE SERVICES ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Year to 31 March 2023 Total £	Unrestricted funds £	Restricted funds £	Year to 31 March 2022 Total £
Income							
Charitable activities	1	86,849	27,461	114,310	94,340	20,100	114,440
Total income		86,849	27,461	114,310	94,340	20,100	114,440
Expenditure							
Charitable activities	2	101,728	27,461	129,189	84,394	20,100	104,494
Total expenditure		101,728	27,461	129,189	84,394	20,100	104,494
Net (expenditure) / income for the year		(14,879)	—	(14,879)	9,946	—	9,946
Net movement in funds		(14,879)	—	(14,879)	9,946	—	9,946
Balance brought forward at 1 April 2022		128,545	—	128,545	118,599	—	118,599
Balance at 31 March 2023	10	113,666	—	113,666	128,545	—	128,545

All activities derive from continuing operations.

All recognised gains and losses are included in the statement of financial activities.

ADVICE SERVICES ALLIANCE

Balance sheet 31 March 2023

	Notes	31 March 2023 £	31 March 2022 £
Current assets			
Debtors	8	33,570	40,602
Cash at bank and in hand		89,660	108,216
		123,230	148,818
Creditors: amounts falling due within one year	9	(9,564)	(20,273)
Net assets		113,666	128,545
The funds of the charity:			
Funds			
Restricted funds		—	—
Unrestricted funds			
. Designated funds		45,000	45,000
. General fund		68,666	83,545
	10	113,666	128,545

For the year ended 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006, relating to small companies.

- a. Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- b. The trustees, as directors, acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with section 386 of the Companies Act 2006, and
 - ii. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Approved by the board of trustees and signed on its behalf by: John Roberts



Trustee

Company registration number 3533317 (England and Wales)

Approved on 12/12/2023

Principal accounting policies 31 March 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of preparation

These financial statements have been prepared for the year to 31 March 2023.

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 United Kingdom and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policies below.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling, the charity's functional currency, and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the Trustees' and management to make significant judgements and estimates.

Trustees do not consider that there are any sources of estimation uncertainty or key judgements made in the preparation of the financial statements.

Assessment of going concern

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The Trustees have not identified any material uncertainties relating to events or conditions that may cast doubt on the charity's ability to continue as a going concern.

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 cost 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.

Principal accounting policies 31 March 2023

Income

Income from charitable activities includes income received under contracts for the provision of services and grant funding which is subject to specific performance conditions. Income from the provision of services is recognised as earned as the related services are provided and is stated after discounts and net of Value Added Tax.

Grant income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grant income from charitable activities is only deferred when:

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

Training and subscription income is deferred when received in advance of the training taking place or the subscription being used.

License income represents an assignment of rights for a fixed fee and permits the licensee to exploit those rights freely. The charity, as licensor, has no remaining obligations to perform under the terms of the license agreement and revenue is recognised at the time the license is sold.

Gifts in kind and donated services are only recognised when the amount can be measured with reasonable certainty.

Expenditure

Expenditure is recognised once there is a legal and 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.

Expenditure on charitable activities comprises:

- a. Costs of generating funds incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- b. The direct and support costs relating to charitable activities.
- c. Governance costs include the cost of an Independent Examination of the statutory financial statements, the costs of trustees meetings and the cost of any legal advice to trustees on governance or constitutional matters.
- d. Support costs include central functions and have been allocated to activity cost categories on the basis of staff involved in the activity.
- e. The amount of any unrecoverable Value Added Tax is charged to the activity on which it is incurred.

Pensions

The charity operates a group personal pension scheme for its employee and contributes to the personal pension scheme. The pension charge, based on 6% of gross salary represents the amounts payable by the charity to the funds in respect of the year.

Principal accounting policies 31 March 2023

Financial instruments

The charity only holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities and their measurement basis is as follows:

Financial assets – other debtors and accrued income are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 8. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – accruals are financial instruments and are measured at amortised cost as detailed in note 9. Taxation and social security are not included in the financial instrument disclosure definition.

Debtors

Other debtors are initially recognised at their settlement amount and subsequently at amortised cost or their recoverable amount. Impairment provisions are recognised when there is objective evidence, such as significant financial difficulties on the part of the counterparty or default or a significant delay in payment, that the charity will be unable to collect the amount due.

Prepayments and accrued income are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

ADVICE SERVICES ALLIANCE

Notes to the financial statements 31 March 2023

1. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2023 £	Unrestricted funds £	Restricted funds £	2022 £
Membership	2,926	—	2,926	3,650	—	3,650
Quality Monitoring	72,823	—	72,823	80,271	—	80,271
Design & development	2,694	—	2,694	—	—	—
Skills & Workplace Project	—	—	—	2,500	—	2,500
BAME advice project	—	13,195	13,195	—	20,100	20,100
Understanding Communities	—	14,266	14,266	—	—	—
Covid-19 Grants	—	—	—	7,819	—	7,819
Conference income	8,406	—	8,406	100	—	100
Total funds	86,849	27,461	114,310	94,340	20,100	114,440

2. Expenditure on charitable activities

	Fees and salaries £	Direct costs £	Support costs £	2023 £
Quality Monitoring	50,145	—	21,739	71,884
Design and development	4,415	6,775	3,388	14,578
BAME Advice Project	3,425	5,962	3,808	13,195
Understanding Communities	12,287	122	1,857	14,266
Conference expenditure	—	15,266	—	15,266
Total funds	70,272	28,125	30,792	129,189

	Fees and salaries £	Direct costs £	Support costs £	2022 £
Membership	1,217	—	456	1,673
Quality Monitoring	51,421	46	21,216	72,683
Design and development	6,084	—	2,281	8,365
BAME Advice Project	13,225	1,628	5,247	20,100
External Stakeholders	1,217	—	456	1,673
Total funds	73,164	1,674	29,656	104,494

Allocated between:	Fees and salaries £	Direct costs £	Support costs £	2023 £
Unrestricted funds	54,560	22,041	25,127	101,728
Restricted funds	15,712	6,084	5,665	27,461
	70,272	28,125	30,792	129,189

Allocated between:	Fees and salaries £	Direct costs £	Support costs £	2022 £
Unrestricted funds	59,939	46	24,409	84,394
Restricted funds	13,225	1,628	5,247	20,100
	73,164	1,674	29,656	104,494

ADVICE SERVICES ALLIANCE

Notes to the financial statements 31 March 2023

3. Support costs

Support costs are allocated to the projects or activity on the basis of staff and consultants involved in the projects or activity. The allocation is based on allocating costs directly attributable to projects and, where costs cannot be directly attributed, an estimate of time spent by staff is used to allocate costs. The basis of allocation is reviewed annually and amended when appropriate.

	General office £	Premises costs £	Governance costs £	Support staff costs £	2023 £
Quality Monitoring	8,500	3,402	9,837	—	21,739
Design and development	1,625	420	1,343	—	3,388
BAME advice project	2,773	—	1,035	—	3,808
Understanding Communities	1,857	—	—	—	1,857
2023 Total funds	14,755	3,822	12,215	—	30,792

	General office £	Premises costs £	Governance costs £	Support staff costs £	2022 £
Membership	182	31	56	187	456
Quality Monitoring	910	153	282	936	2,281
Design and development	2,093	352	649	2,153	5,247
Peer review	8,465	1,422	2,624	8,705	21,216
External Stakeholders	182	31	56	187	456
Website development costs	—	—	—	—	—
2022 Total funds	11,832	1,989	3,667	12,168	29,656

Governance costs included within support costs consist of:

	Unrestricted funds £	Restricted funds £	2023 £	Unrestricted funds £	Restricted funds £	2022 £
Independent examiner's fees	3,000	—	3,000	2,798	602	3,400
Other:						
. Legal fees	3,365	505	3,870	—	—	—
. Consultancy	3,640	600	4,240	—	—	—
. Trustee meetings and sundry costs	1,105	—	1,105	221	48	269
Total funds	11,180	1,035	12,215	3,019	650	3,669

4. Grants receivable

Grants receivable in the year were:

	2023 £	2022 £
BAME Advice Project – restricted funds	13,195	20,100
Understanding Communities – restricted funds	14,266	—
Covid-19 Job Retention Scheme Grants – unrestricted funds	—	7,819
Total	27,461	27,919

The BAME Advice project received a continuation grant from Trust for London from December 2022 for 3 years. The Understanding Communities project runs for 2 years from April 2022 to March 2024.

ADVICE SERVICES ALLIANCE

Notes to the financial statements 31 March 2023

5. Net expenditure for the year

Net expenditure is stated after charging:

	2023 £	2022 £
Operating lease rentals		
. land and buildings	3,822	1,987

The charity is party to a licence agreement to occupy office space. The licence is renewed annually.

6. Staff costs including key management personnel and Trustees' remuneration

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	65,430	73,877
Social security costs	1,976	2,689
Pension costs	2,866	3,252
	70,272	79,818

The average number of employees during the year was 2 (2022 – 2.5).

No employee received emoluments of £60,000 or more (2022 – nil).

Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the charity and are represented by the Trustees and Chief Executive. The total remuneration paid to the Chief Executive including National Insurance and pension costs was £47,920 (2022 – £48,100).

No Trustee received any emoluments. (2022 - £Nil)

No travel expenses of were reimbursed to any trustee (2022 – £nil).

7. Taxation

Advice Services Alliance is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

ADVICE SERVICES ALLIANCE

Notes to the financial statements 31 March 2023

8. Debtors: amounts receivable within one year

	2023 £	2022 £
Other debtors	14,270	23,415
Prepayments and accrued income	19,300	17,187
	33,570	40,602

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Social security and other taxes	4,049	9,716
Other creditors	530	857
Accruals and deferred income	4,985	9,700
	9,564	20,273

10. Statement of funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	83,545	86,849	(101,728)	68,666
Designated funds				
· Computer upgrading	5,000	—	—	5,000
· Staff costs	30,000	—	—	30,000
· Website development	10,000	—	—	10,000
Total unrestricted funds	128,545	86,849	(101,728)	113,666
Restricted funds				
BAME advice project	—	13,195	(13,195)	—
Understanding Communities	—	14,266	(14,266)	—
Total restricted funds	—	27,461	(27,461)	—
Total funds	128,545	114,310	(129,189)	113,666

ADVICE SERVICES ALLIANCE

Notes to the financial statements 31 March 2023

10. Statement of funds (continued)

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	73,599	94,340	(84,394)	83,545
Designated funds				
· Computer upgrading	5,000	—	—	5,000
· Staff costs	30,000	—	—	30,000
· Website development	10,000	—	—	10,000
Total unrestricted funds	118,599	94,340	(84,394)	128,545
Restricted funds				
BAME advice project	—	20,100	(20,100)	—
Total restricted funds	—	20,100	(20,100)	—
Total funds	118,599	114,440	(104,494)	128,545

Restricted funds

Understanding Communities

This fund represented the funds received from the Lead research organisation, University of Bangor for a three year research project funded by the Nuffield Foundation and commencing in May 2022 and ending in April 2024.

BAME advice project

Funding was initially provided in 2020/21 by Trust for London to undertake a research project on Black, Asian and Minority Ethnic advice services. Further funding became available in July 2021 with a total grant of £30,200 towards the costs of setting up a network of London based organisations providing advice services to diverse ethnic and racial communities. In the year ended 31 March 2022, the charity recognised restricted grant funding of £20,100 and costs equivalent to the funding received. The project completed in July 2022 and the balance of the restricted funds were released in November 2022. A further grant has been award from December 2022 for three years for a total of £121,100.

Designated funds

The computer upgrading fund has been set aside to ensure that the quality of computer equipment is maintained and has been assigned for purposes of all computer equipment including software upgrades, hardware and other associated equipment.

The staff costs fund has been set up to provide for unexpected staff costs which could include long term sickness and the provision of temporary staff during absences of up to 4 months.

The website development fund relates to the requirement to maintain up to date websites with maximum functionality. To achieve this, the websites need to be redesigned on a regular basis and occasionally more frequently in emergencies for example website crashes.

ADVICE SERVICES ALLIANCE

Notes to the financial statements 31 March 2023

11. Analysis of net assets between funds

	Designated funds £	General funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 are represented by				
Current assets	45,000	77,230	—	123,230
Current liabilities	—	(9,564)	—	(9,564)
	<u>45,000</u>	<u>68,666</u>	<u>—</u>	<u>113,666</u>
	Designated funds £	General funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2022 are represented by				
Current assets	45,000	103,818	—	148,818
Current liabilities		(20,273)	—	(20,273)
	<u>45,000</u>	<u>83,545</u>	<u>—</u>	<u>128,545</u>