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# **ADVICE SERVICES ALLIANCE**

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## **UNAUDITED TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED**

### **31 MARCH 2024**

**Company Number: 03533317 (England and  
Wales) Charity Number: 1112627**

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## ADVICE SERVICES ALLIANCE

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## ADVICE SERVICES ALLIANCE

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### Legal and administrative information

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<b>Trustees</b>	Edlira Alku Martin Barnes Julie Bishop Callum Dixon Sabrina Dubash Cassandra Harrison Ruth Hayes Kani Kundu Fran McSweeney John Roberts Taylan Sahbaz James Sandbach Alasdair Stewart Carol Storer
<b>Observer Members:</b>	Rachel Irving; Citizens Advice (July 2023 – March 2024)
<b>Officers</b>	
<b>Chair</b>	Ruth Hayes
<b>Vice Chair</b>	Martin Barnes
<b>Treasurer</b>	John Roberts
<b>Company Secretary</b>	Lindsey Poole
<b>Chief Executive</b>	Lindsey Poole Phil Jew (Interim CEO from 1 April 2024)
<b>Staff</b>	Rita Chadha Jo Chimes Faith Osifo (until May 2024)
<b>Consultants</b>	Phil Jew (from November 2023 until 31 March 2024)
<b>Patron</b>	Lord Low of Dalston
<b>Company Number</b>	03533317 (England and Wales)
<b>Charity Number</b>	1112627
<b>Registered Office</b>	Lincoln House, 296-302 High Holborn London WC1V 7JH
<b>Independent Examiner</b>	Catherine Biscoe Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Solicitors</b>	Russell-Cooke 2 Putney Hill Putney London SW15 6AB
<b>Bankers</b>	Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB

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## ADVICE SERVICES ALLIANCE

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

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The Trustees of Advice Services Alliance ("ASA") present their report and the financial statements for the year ended 31 March 2024.

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."

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

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**Achievements and performance**

The Board of Trustees had met for an Away Day in February 2023 to agree the ASA Strategic Aims and to draft the business plan for the year April 2023 - March 2024 and agreed to continue with the following aims:

**We have six key aims:**

- The best advice is given
- Inequalities are challenged
- Client journeys are improved
- Learning and ideas are shared
- Voices are heard by decision makers
- Services can flex and develop

**Our activities to achieve this focus on;**

- Connecting advice services, big and small, generic and specialist across the UK
- Collating and sharing cross sector knowledge and experience
- Driving quality in advice delivery through the AQS and quality assurance
- Facilitating co-operation and partnerships between advice services
- Supporting cross-sector communication, policy and campaigning work
- Holding meetings, events and conferences with cross cutting themes
- Championing quality practice-orientated research and evaluation
- Representing the advice sector on strategic bodies and boards,
- Liaising with decision-makers and funders on advice service issues

Our business plan for the year was mapped against these aims and activities and was regularly updated through to year to measure progress.

The main achievements of the year April 2023 to March 2024 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 and Lindsey Poole has been nominated to fill this role. Lindsey also represents the Advice Sector on the Administrative Justice Council and chairs the Advice Sector Panel and we are a key partner in the sub-group looking at the experience of people in mental distress in the Administrative Justice System. The ASA is a consultative body for the Legal Aid Agency. We attend the Independent Advice Providers Forum in Wales, have been engaged with the Greater London Authority on their advice sector strategy work and in 2023 began close work with the London Legal Support Trust, partners and funders on the London advice workforce development fund programme. Due to our role in promoting advice sector research, we sit on advisory groups for a number of different research projects including the Early Legal Advice Pilot with the Ministry of Justice. In December 2023, Lindsey Poole represented the advice sector at the Organisation for Economic Cooperation and Development's round table on Person Centred Justice in Ljubljana, Slovenia. In early 2024 we attended a Trussell Trust event examining the role of advice in alleviating food poverty. In March 2024, several members of the ASA team attended a Ministry of Justice event regarding the Review of Civil Legal Aid. We also attended local events including the Liverpool Advice Networks conference.

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

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**Achievements and performance** (continued)**Quality Work: The Advice Quality Standard (AQS)**

Following work with business experts from Pilotlight programme, we successfully introduced a new approach to the AQS licence fee in April 2023. Our thanks go to Recognising Excellence, to Citizens Advice and the AgeUK assessment teams for undertaking the additional work required by the new approach. We attended a follow up day with Pilotlight and wish to thank them for their on-going interest in our work.

Thanks to funding from the City Bridge Foundation, Jo Chimes set up and completed a Pilot of an Entry Level to the AQS standard and in doing so gained much valuable information regarding the support needs of small advice providers. Jo has submitted a follow-on application to City Bridge Foundation to continue this work.

Jo has quickly established a good working relationship with all our partners in relation to the quality work including the assessor organisations and the Money and Pensions Service and the Welsh Government Quality Framework team.

**Advice Workforce Development Fund Learning Partner**

Following on from our earlier role in highlighting the issues of recruitment and retention of skilled staff in the advice sector, the ASA has been working with London Funders and the Advice Workforce Development Fund Programme Steering Group, administered by the London Legal Support Trust. In October 2023, we were successful in bidding for the Learning Partner role in the project which has been rolled out across London..

**The Ethnically Diverse Advice Providers Network**

Rita Chadha has taken 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 much progress to be made in linking front line community organisations and faith groups to become an integral part of the advice sector. The work is funded by Trust for London and is supported by a Steering Group of members of the Network.

**Understanding Communities: Role of Social Welfare Advice in Stronger Communities**

Funded by the Nuffield Foundation and lead by the University of Bangor, the ASA has been 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 year we conducted interviews with members of the community in Hackney, East London and attended the regular project meetings and events. The project concludes in May 2024.

**Events and Speaking Engagements**

The ASA continues to set up and support events and conferences with a cross sector remit. In January 2024 and in conjunction with the Legal Action Group and the National Pro Bono Centre, we convened a one day conference looking at the impact of Scarcity on people who need advice services. Thanks goes to Rebecca Greenhalgh and the team at Ashurst LLP for the use of their conference facilities. The event featured world class speakers including Professor Eldar Shafir, Sir Ernest Ryder, and Stephanie Boyce.

In November 2023, we held on-line our annual Standing Committee on Advice Research and Evaluation meeting, promoting the best evidence on the funding, targeting and delivery of advice services. We attended the Ombuds

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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**Achievements and performance** (continued)

Association Conference and spoke on a panel regarding increasing access to Ombudsman's Services. In September 2023, we attended and spoke at the Blavatnik School of Governments annual Social Outcomes Conference on the different perspectives of measuring social outcomes of advice services.

The ASA Board of Trustees held their annual strategy day at the end of February 2024 with thanks to the Bar Council for use of their premises.

**Staff and Wider Team**

Jo Chimes joined the team in April 2023 as Deputy Director with responsibility for Quality work. Rita Chadha continues her work the Project Manager for the Ethnically Diverse Advice Providers Network. Faith Osifo joined the team as a Community Researcher for the Understanding Communities project which completed in May 2024. Faith has left the team and we were delighted to hear she will be starting as a Pupil at Garden Court Chambers in October 2025. Phil Jew joined with us as the lead for the Advice Workforce Learning Partner work with London Legal Support Trust and has subsequently taken the Interim Director role on a part-time based from April 2024. Lindsey Poole continued as Director throughout this year but has taken a sabbatical from April 2024.

We have been helped enormously by the support of some excellent consultants: Samuel Tsipotey (accounts and bookkeeping) and Mandy Davies (Virtual PA). Our particular thanks go 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 2024

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**Financial review**

**Financial report for the year**

The charity had expenditure on unrestricted funds of £63,558 (2023 – £101,728) and £75,555 of income on unrestricted funds (2023 – £86,849) which resulted in a surplus for the year of £11,997 (2023 – deficit of £14,879). After the surplus is added to the accumulated surplus brought forward from previous years, the charity has an accumulated surplus on unrestricted funds in the sum of £125,663 (2023 – £113,666).

The charity received £132,477 of restricted funding for four projects, as detailed in note 10, which had been fully spent at 31 March 2024.

***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 2023/24, free reserves should be in the range of £11,000 and £33,000.

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 £80,663 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.



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

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**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 2023-2024 comprised of the following network bodies:

- ◆ Age UK
- ◆ Citizens Advice
- ◆ Independent Age
- ◆ Law Centres Network
- ◆ Macmillan Cancer Support
- ◆ Shelter
- ◆ Shelter Cymru
- ◆ Trussell Trust (from April 2024)
- ◆ 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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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

- ◆ provides some direct services to advice organisations belonging to member networks.

***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 main risks which have been identified 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 laptops 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 (2023 - £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. 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.

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## ADVICE SERVICES ALLIANCE

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

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#### ***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
Edlira Alku	Appointed July 2024
Martin Barnes (independent trustee)	
Julie Bishop (member representative LCN)	Resigned July 2023
Sean Conroy (member representative Macmillan)	Resigned July 2023
Leanne Devine (member representative Shelter)	
Callum Dixon (member representative Citizens Advice)	Appointed July 2024
Sabrina Dubash (Independent trustee)	
Cassandra Harrison (member representative Youth Access)	Appointed July 2023
Ruth Hayes (independent trustee)	
Kani Kundu (independent trustee)	
John Roberts (independent trustee)	
James Sandbach (independent trustee)	
Alasdair Stewart (member representative AgeUK)	
Carol Storer (independent trustee)	
Dr Taylan Sahbaz	Appointed December 2023

##### ***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.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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**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 2024

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***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 H Roberts*

John Roberts - Trustee

Approved by the trustees on: 09/12/2024

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

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I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31 March 2024.

**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: 9 December 2024

## ADVICE SERVICES ALLIANCE

### STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Year to 31 March 2024 Total £	Unrestricted funds £	Restricted funds £	Year to 31 March 2023 Total £
<b>Income</b>							
Charitable activities	1	75,555	132,477	208,032	86,849	27,461	114,310
<b>Total income</b>		<b>75,555</b>	<b>132,477</b>	<b>208,032</b>	<b>86,849</b>	<b>27,461</b>	<b>114,310</b>
<b>Expenditure</b>							
Charitable activities	2	63,558	132,477	196,035	101,728	27,461	129,189
<b>Total expenditure</b>		<b>63,558</b>	<b>132,477</b>	<b>196,035</b>	<b>101,728</b>	<b>27,461</b>	<b>129,189</b>
<b>Net income / (expenditure) for the year</b>		<b>11,997</b>	<b>—</b>	<b>11,997</b>	<b>(14,879)</b>	<b>—</b>	<b>(14,879)</b>
<b>Net movement in funds</b>		<b>11,997</b>	<b>—</b>	<b>11,997</b>	<b>(14,879)</b>	<b>—</b>	<b>(14,879)</b>
<b>Balance brought forward at 1 April 2023</b>		<b>113,666</b>	<b>—</b>	<b>113,666</b>	<b>128,545</b>	<b>—</b>	<b>128,545</b>
<b>Balance at 31 March 2024</b>	10	<b>125,663</b>	<b>—</b>	<b>125,663</b>	<b>113,666</b>	<b>—</b>	<b>113,666</b>

All activities derive from continuing operations.

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

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## ADVICE SERVICES ALLIANCE

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### Balance sheet 31 March 2024

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	Notes	31 March 2024 £	31 March 2023 £
<b>Current assets</b>			
Debtors	8	56,629	33,570
Cash at bank and in hand		102,069	89,660
		<b>158,698</b>	123,230
<b>Creditors:</b> amounts falling due within one year	9	<b>(33,035)</b>	(9,564)
<b>Net assets</b>		<b>125,663</b>	113,666
<b>The funds of the charity:</b>			
<b>Funds</b>			
Restricted funds		—	—
Unrestricted funds			
. Designated funds		45,000	45,000
. General fund		80,663	68,666
	10	<b>125,663</b>	113,666

For the year ended 31 March 2024, 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 H Roberts*

John Roberts - Trustee

Company registration number 03533317 (England and Wales)

Approved on 09/12/2024



**Principal accounting policies 31 March 2024**

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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 2024.

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 2024**

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**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. 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 2024

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**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 and are assessed at the end of each reporting period for objective evidence of impairment. 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 initially measured at the transaction price and subsequently at amortised cost. 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 2024

#### 1. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2024 £	Unrestricted funds £	Restricted funds £	2023 £
Membership	3,650	—	3,650	2,926	—	2,926
Quality Monitoring	71,905	—	71,905	72,823	—	72,823
Design & development	—	—	—	2,694	—	2,694
Advice Workforce Development Fund Learning Partner	—	21,667	21,667	—	—	—
Ethnically Diverse Advice Providers Network	—	40,250	40,250	—	13,195	13,195
Understanding Communities	—	35,560	35,560	—	14,266	14,266
Entry Level AQS	—	35,000	35,000	—	—	—
Conference Income	—	—	—	8,406	—	8,406
<b>Total funds</b>	<b>75,555</b>	<b>132,477</b>	<b>208,032</b>	<b>86,849</b>	<b>27,461</b>	<b>114,310</b>

#### 2. Expenditure on charitable activities

	Fees and salaries £	Direct costs £	Support costs £	2024 £
Quality Monitoring	35,577	2,785	17,334	55,697
Design and development	1,271	44	6,547	7,861
Advice Workforce Development Fund Learning Partner	1,271	16,000	4,396	21,667
Ethnically Diverse Advice Providers Network	33,036	1,997	5,217	40,250
Understanding Communities	30,495	18	5,047	35,560
Entry Level AQS	25,412	7,787	1,801	35,000
<b>Total funds</b>	<b>127,062</b>	<b>28,631</b>	<b>40,342</b>	<b>196,035</b>

	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
Ethnically Diverse Advice Providers Network	3,425	5,962	3,808	13,195
Understanding Communities	12,287	122	1,857	14,266
Conference expenditure	—	15,266	—	15,266
<b>Total funds</b>	<b>70,272</b>	<b>28,125</b>	<b>30,792</b>	<b>129,189</b>

Allocated between:	Fees and salaries £	Direct costs £	Support costs £	2024 £
Unrestricted funds	36,848	2,829	23,881	63,558
Restricted funds	90,214	25,802	16,461	132,477
	<b>127,062</b>	<b>28,631</b>	<b>40,342</b>	<b>196,035</b>

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
	<b>70,272</b>	<b>28,125</b>	<b>30,792</b>	<b>129,189</b>

## ADVICE SERVICES ALLIANCE

### Notes to the financial statements 31 March 2024

#### 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.

	General office £	Premises costs £	Governance costs £	2024 £
Quality Monitoring	8,485	2,085	6,764	17,334
Design and development	4,689	434	1,423	6,547
Advice Workforce Development Fund Learning Partner	2,707	395	1,295	4,396
Ethnically Diverse Advice Providers Network	3,517	406	1,295	5,217
Understanding Communities	3,517	235	1,295	5,047
Entry Level AQS	530	395	876	1,801
<b>2024 Total funds</b>	<b>23,445</b>	<b>3,950</b>	<b>12,947</b>	<b>40,342</b>

	General office £	Premises costs £	Governance costs £	2023 £
Quality Monitoring	8,500	3,402	9,837	21,739
Design and development	1,625	420	1,343	3,388
Ethnically Diverse Advice Providers Network	2,773	—	1,035	3,808
Understanding Communities	1,857	—	—	1,857
<b>2023 Total funds</b>	<b>14,755</b>	<b>3,822</b>	<b>12,215</b>	<b>30,792</b>

Governance costs included within support costs consist of:

	2024 £	2023 £
Independent examiner's fees	3,800	3,000
Other:		
. Legal fees	3,375	3,870
. Consultancy	5,175	4,240
. Trustee meetings and sundry associated costs	597	1,105
<b>Total funds</b>	<b>12,947</b>	<b>12,215</b>

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## ADVICE SERVICES ALLIANCE

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### Notes to the financial statements 31 March 2024

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#### 4. Grants receivable

Grants receivable in the year were:

	2024 £	2023 £
Ethnically Diverse Advice Providers Network – restricted funds	40,250	13,195
Understanding Communities – restricted funds	35,560	14,266
Entry Level AQS – restricted funds	35,000	—
Advice Workforce Development Fund Learning Partner – restricted funds	21,667	—
<b>Total</b>	<b>132,477</b>	<b>27,461</b>

The Ethnically Diverse Advice Providers Network 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. The Entry Level AQS run for the financial year and was completed at 31 March 2024. The Advice Workforce Development Fund Learning Partner project commenced in October 2023 and runs until 2025.

#### 5. Net income / expenditure for the year

Net income / expenditure is stated after charging:

	2024 £	2023 £
Operating lease rentals		
. land and buildings	3,950	3,822

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

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## ADVICE SERVICES ALLIANCE

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### Notes to the financial statements 31 March 2024

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

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	114,451	65,430
Social security costs	6,111	1,976
Pension costs	6,500	2,866
	<b>127,062</b>	<b>70,272</b>

The average number of employees during the year was 4 (2023 – 2) and the full time equivalent number was 3 (2023 – 2). No employee received emoluments of £60,000 or more (2023 – 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 £59,870 (2023 – £50,964).

No Trustee received any emoluments (2023 - £Nil). Travel expenses of £313 were reimbursed to one trustee (2023 – £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.

#### 8. Debtors: amounts receivable within one year

	2024 £	2023 £
Other debtors	41,468	14,270
Prepayments and accrued income	15,161	19,300
	<b>56,629</b>	<b>33,570</b>

#### 9. Creditors: amounts falling due within one year

	2024 £	2023 £
Social security and other taxes	16,738	4,049
Other creditors	717	530
Accruals and deferred income	15,580	4,985
	<b>33,035</b>	<b>9,564</b>

## ADVICE SERVICES ALLIANCE

### Notes to the financial statements 31 March 2024

#### 10. Statement of funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	68,666	75,555	(63,558)	80,663
Designated funds				
. Computer upgrading	5,000	—	—	5,000
. Staff costs	30,000	—	—	30,000
. Website development	10,000	—	—	10,000
<b>Total unrestricted funds</b>	<b>113,666</b>	<b>75,555</b>	<b>(63,558)</b>	<b>125,663</b>
<b>Restricted funds</b>				
Advice Workforce Development Fund Learning Partner	—	21,667	(21,667)	—
Ethnically Diverse Advice Providers Network	—	40,250	(40,250)	—
Understanding Communities	—	35,560	(35,560)	—
Entry Level AQS	—	35,000	(35,000)	—
<b>Total restricted funds</b>	<b>—</b>	<b>132,477</b>	<b>(132,477)</b>	<b>—</b>
<b>Total funds</b>	<b>113,666</b>	<b>208,032</b>	<b>(196,035)</b>	<b>125,663</b>

	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
<b>Total unrestricted funds</b>	<b>128,545</b>	<b>86,849</b>	<b>(101,728)</b>	<b>113,666</b>
<b>Restricted funds</b>				
Ethnically Diverse Advice Providers Network	—	13,195	(13,195)	—
Understanding Communities	—	14,266	(14,266)	—
<b>Total restricted funds</b>	<b>—</b>	<b>27,461</b>	<b>(27,461)</b>	<b>—</b>
<b>Total funds</b>	<b>128,545</b>	<b>114,310</b>	<b>(129,189)</b>	<b>113,666</b>

#### **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.



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## ADVICE SERVICES ALLIANCE

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### Notes to the financial statements 31 March 2024

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#### 10. Statement of funds (continued)

Ethnically Diverse Advice Providers Network Project Trust for London awarded a grant in December 2022 for three years for a total of £121,100 to allow the Advice Service Alliance to work with Black, Asian and Minority Ethnic community advice services in London.

Advice Workforce Development Fund (AWDF) Learning Partner Project

The ASA was appointed Learning Partner for the AWDF Programme in October 2023. The contract is with the London Legal Support Trust.

Entry Level AQS City Bridge Foundation

In June 2023, the City Bridge Foundation awarded the ASA a grant of £35,000.00 to undertake a six-month pilot for an Entry Level Quality Assurance process aimed at small advice providers in London, to enable them to work towards achieving the Advice Quality Standard (AQS).

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.

#### 11. Analysis of net assets between funds

	Designated funds £	General funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2024 are represented by				
Current assets	45,000	113,698	—	158,698
Current liabilities	—	(33,035)	—	(33,035)
	<b>45,000</b>	<b>80,663</b>	<b>—</b>	<b>125,663</b>
	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)
	<b>45,000</b>	<b>68,666</b>	<b>—</b>	<b>113,666</b>