

Charity number: 1190952
Company number: 12727846

ASSOCIATION OF SERVICE DROP-IN CENTRES LIMITED

ALSO KNOWN AS
ASDIC

FINANCIAL STATEMENTS

for the year ended

31 July 2023

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LEGAL AND ADMINISTRATIVE INFORMATION

COMPANY NUMBER	12727846
REGISTERED CHARITY	1190952
TRUSTEES	Dr David Trotman (chairman) (resigned 16 Oct 2023) Mr Roger Nield MBE (Treasurer) Ms Annette Lindsay (resigned 7 March 2024) Lt Col Mac McPherson MBE (resigned 1 July 2023) Dr Andrea Morris (resigned 16 Jan 2023) Colonel Clive Newell OBE JP (resigned 15 Aug 2022) Ms Dorinda Wolfe Murray (Chairman) John Graham Jones (appointed 17 Jan 2023)
CHIEF EXECUTIVE	Mrs Tracy Bryant
EXECUTIVE DIRECTOR	Cdre Barry Bryant CVO RN
REGIONAL DIRECTOR	Capt Malcolm Farrow OBE RN (retired 30 June 2023)
DEVELOPMENT DIRECTOR	Mr Christopher Toulmin
REGISTERED OFFICE	Brydale Wellesley Close Crowborough England TN6 1QP
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
INDEPENDENT EXAMINER	Samantha Wells Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE
SOLICITORS	Pothecary Witham Weld 84 Eccleston Square London SW1V 1PX

Chairman's Introduction

Having recently stepped down from my role as Chairman of ASDIC after four exciting years, this will probably be my last formal input to the organisation, but it's been a fascinating insight into the veterans' welfare world. I firmly believe that ASDIC and its growing number of members and locations has brought a much-needed breath of fresh air into this fairly staid environment, and the recent election of our CEO to the Cobseo Executive Committee will give us the opportunity to inject a bit more realism and practicality into everyday business. Indeed, the significant relevance ASDIC has to the Veterans "Drop-In" network has been confirmed, yet again, with the success of our 2023's Leeds Convention, allowing, so many smaller veterans' agencies, charities and community groups, a voice and opportunity to learn from each other.

ASDIC has established a unique position within this sector. Firstly, and perhaps surprisingly, it is one of the few charities operating nationwide, tri-service, and prepared to cover each and every aspect of veterans' wellbeing. The vast majority of our contemporaries are either single-Service or single-issue and, while there is nothing wrong with that, it does tend to limit the range of strategic thinking beyond their own boundaries. More importantly, ASDIC's intentionally 'light-touch' style of governance and non-regulatory stance has allowed the extremely small staff of four to stand back and take the wider view while maintaining an informed knowledge and opinion on the most important aspects of membership and related issues. The two broad objectives are to support, mentor and help develop individual members while at the same time ensuring that real-time feedback from this grassroots community is properly collated, moderated and passed up to national agencies – notably the expanding Office for Veterans' Affairs (the OVA). The latter has consistently sought our input and advice on a wide range of topics, from the Cost-of-Living Crisis to Veterans' ID, and from 'Ten Things to know about a Veteran' to the OVA's own future data requirements.

A lack of reliable access to ongoing resources has been a constant source of concern as the two major Covenant Fund programmes that have supported ASDIC over the past three years come to an end. We do not enjoy the relatively huge reserves that underpin the more long-established charities, and we are striving to appeal to wider funding opportunities, not least philanthropic foundations that can see the benefits of a more bottom-up and democratic approach. Nonetheless, we must remain positive and believe that common sense will prevail, allowing this fresh wind of change to provide both the front-line services and accurate representation that our most vulnerable veterans deserve.

Personally, I much look forward to seeing this confidence and belief come to fruition in the years to come, and I must finish by thanking my trustee colleagues and the small ASDIC staff for their unfailing support in pursuit of our objectives over the past four years. We have achieved a huge amount and, while there remains much to do, I have no doubt that ASDIC will achieve its huge and unique potential.

Dr David Trotman, Outgoing Chair.

Chief Executive's Report

Friends,

Progress and the pace of change have been relentless over the past twelve months, with extremes of delight and satisfaction matched, just occasionally, with moments of exasperation. Operating in such a long-established sector, ASDIC is still very much the 'new kid on the block' and is sometimes treated accordingly by longer established stakeholders, but it has been very encouraging to hear how other relative newcomers such as the Office for Veterans Affairs (the OVA) readily appreciate what we and our members can offer. ASDIC presents both a subjective but realistic picture of what's really happening at the frontline community level, plus a wealth of objective data which we can regularly update and from which they can derive appropriate policies.

While vulnerable veterans out there in civilian society can and will present with a huge range of complex problems in terms of health and wellbeing, there is a correspondingly intricate matrix of support services both statutory and charitable who can help them. Very often, the difficulty is matching the veteran to the support, and that is where ASDIC's nationwide network applies commonsense triage, having the ability swiftly to deal with the most immediate problems and providing breathing space and advice to enable more deeply seated issues to be explored in a friendly and supportive manner.

This requires a group of sensitive and sensible people, usually fellow veterans and many of whom have had similar setbacks in life, who are prepared to give comradeship, sympathy and support to their erstwhile colleagues. While not necessarily being experts themselves in any particular discipline, they have the knowledge and the networks to provide suitable and practical pathways to individuals while at the same time offering that necessary personal and friendly ongoing support which sometimes the more professional agencies lack.

There, in a nutshell, you have ASDIC's two fundamental objectives: firstly, ensuring that the grassroots membership is properly supported and resourced to provide that personal care, and secondly presenting a true and unvarnished picture of this relatively recent societal phenomenon, thrown into sharp focus by the pandemic, to the powers-that-be. Those powers do, in large measure, control the direction of resources towards the points of need, and it's therefore vital that the information flow is clear and totally objective.

One of the advantages of having a very small but completely focused team is that we can concentrate totally on the tasks in hand and not get sidetracked by the mesh of policy and practice that bedevils so much of the veteran welfare industry. Personally, I'm delighted to be working with colleagues here at the sharp-end and, although our own resourcing will always be an issue, we have many ideas of how to improve the efficiency of service delivery and the accuracy of our reporting.

As we report on another highly successful year, there remains much to do. We must continue to develop collaborations and partnerships with like-minded charities and organisations with the ongoing aim of improving the lives of our veterans in need; we must ensure that our members are properly mentored, trained, resourced and supported to enable them to deliver their vital services, and we must continue to maintain all the routine charitable business that keeps the show on the road. Finally, we have to keep our own senses of humour finely tuned. As the old naval adage has it: 'If you can't take a joke, you shouldn't have joined!' Thank you for any and all the external support that you've managed to give us, and the journey continues!

Tracy

Tracy Bryant, Chief Executive

REPORT OF THE TRUSTEES

The Trustees (who are also Directors of the Charity for the purposes of the Companies Act) present their report and financial statements of the charity for the year ended 31st July 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the Annual Report and Financial Statements of the charity. In doing so the Trustees have taken advantage in the exemption from providing a Strategic Report as the Company is defined as small.

Executive Summary

Mission Statement

ASDIC's original foundation Mission Statement asserted that:

ASDIC will work to maximise the sustainability, resilience, effectiveness and delivery of Drop-In Centres and improve liaison with Breakfast Clubs across the United Kingdom to ensure that all vulnerable veterans receive swift and empathetic support, and that their needs are appreciated at higher levels.

This simple statement largely holds good today. It gives us the flexibility and bandwidth to work flexibly but efficiently across the whole veterans' welfare sector and, having recently been democratically elected to Cobseo's Executive Committee, ASDIC looks forward to doing our utmost to bringing about a more equitable approach to veterans' welfare and wellbeing in both the charitable and national sense.

We have been striving to do this without conflicting with the many established charities within the sector, and we will continue to try to build informal partnerships with collegiate organisations, uniting their individual strengths in a bid for greater effectiveness and efficiency across the sector. The feedback from our inaugural Conference in Leeds in 2022 was strongly reinforced following this year's Convention in the same venue. There was much cross-sector enthusiasm for collaboration and ASDIC will do its utmost to foster and represent this. While still ensuring that our fundamental membership activity is fully understood, appreciated and supported, we now integrate and cooperate with all relevant activity-based organisations. This expanded Mission has now been incorporated in an updated Business Plan.

Nonetheless, we intend to remain a very small and flexible core team. Each member has both specific and wider-ranging responsibilities but also a common understanding of aims, activities and progress, increasingly using social media and our bespoke online Community Hub to maintain contact and improve information and data flow with all associated parties. This integration and teamwork enables all staff to work across boundaries and cover for other members when required.

Development Activity

ASDIC operates both tactically and strategically across the whole of the UK. It's membership welcomes all veterans and serving members of the Armed Forces and their families, as well as veteran members of the Merchant Navy and the Emergency ('blue light') services, and they will triage any reasonable mental health, welfare and/or social need. These wide responsibilities reflect a unique and valuable position shared with only a few other organisations in the veterans' welfare sector, and complements the work of, inter alia, the Office of Veterans' Affairs (OVA), the Confederation of Service Charities (Cobseo), the Armed Forces Covenant Fund Trust (AFCT) and the Veterans Advisory and Pension Committees (VAPCs). Close relationships with these organisations are therefore vital for ASDIC in developing and contributing to

REPORT OF THE TRUSTEES

the UK-wide picture of need from their experience of all issues at the coalface, and of course this will be enhanced by ASDIC's recent election to the Cobseo Executive Committee. Some key themes from the 'Strategy for Veterans' (Nov 2018) paper formed the initial framework for ASDIC's work, and we are now using the 'Veterans' Strategy Action Plan 2022 - 2024 (pub. Jan 2022) as our primary policy guide. Indeed, we are concentrating on the Plan's three main areas:

1. *Transforming Services for veterans. Improving services to make sure veterans and families have the support that they need.*
 - ASDIC champions the provision of local support, integrated in local communities, and delivered by local veterans and charities, in partnership with other agencies.
 - Our Centres' work is absolutely based around local communities and relationships, some of whom have no military connections but act in support of wider society. ASDIC aims to enhance collaboration between these local groups, using our Community Hub to share best practice, link networks and various points of contact to enable the needs of veterans to be met and optimise the shared potential.
2. *Understanding our veteran community – use data and research to ensure policy across government is rooted in robust evidence.*
 - ASDIC is now gathering and collating data, managing surveys and commissioning research on a routine basis, often from and with previously neglected veterans' areas. All results are forwarded to the Office for Veterans' Affairs (OVA), Cobseo and other authorities to widen the appreciation of the 'small organisations' community and the social value of the work they carry out. However, there is still evidence of disparate approaches from some stakeholders to the wider strategic picture, and it is unfortunate that some charities seem unwilling to take a wider perspective.
3. *Recognising our veterans' contribution to society. Fully recognising all veterans' contributions to society, including those who may not have historically felt their service was recognised, and challenging negative stereotypes.*
 - ASDIC advocates the provision of local support, fully integrated within local communities, and delivered by individual local veterans and charities. The inclusion of activity-based organisations within our membership has highlighted the extent of veteran-led groups within local communities.
 - The Centres' work always promotes and values the role that Veterans play in the running of the centres themselves and all linked activities - they promote positive messages about the role of volunteering, the innate talents and abilities of former servicemen and women, and the aggregate value this plays in the support of local communities.

At the strategic level, ASDIC promotes regular liaison by supplying vital information on our membership and their operations to higher-level authorities. Extrapolation of ongoing surveys of members reveal an increasing level of activity, with some 40,000 physical and 35,000 virtual welfare interactions in one twelve-month period. We have maintained a good liaison with several established research organisations and strive to promote focused studies on the activities and impact of the smaller, community-based centres nationwide. This all helps to inform larger organisations of the value and volume of such groups. All

REPORT OF THE TRUSTEES

iterative information is kept up to date and the future introduction of an interactive database will markedly improve this liaison and data exchange.

Regional management and coordination have undergone evolutionary changes during the past year. It had been hoped to maintain a cadre of volunteer Regional Coordinators in each of our English regions and in the devolved administrations, often using those already with some military connections, but the increasing level of Centre-based activity has meant that most of these people, while willing and supportive, were unable to devote sufficient time and energy to give us the level of desired feedback. We therefore decided to disband this group and aspire to a more pro-active strategy using salaried full-time staff to carry out informal visits to all centres. We were fortunate to achieve funding for a 6-month pilot project to prove this concept, and this will commence in September 2023.

The UK also has a vibrant grouping of veteran Breakfast Clubs. These are not wholly dissimilar from the original Drop-In concept but tend to have greater emphasis on sociability and comradeship than making direct links with external welfare organisations. Clearly there is a place for both cadres within the overall veteran firmament and the two both have a part to play, but the objects of each should not be confused. A few locations run both functions successfully but are clear about split objectives and responsibilities.

ASDIC also maintains informal but strong liaison at both the national and local levels with the wider matrix of any and all organisations which can offer assistance to veterans in need. These obviously include the large number of Armed Forces charities, small local community organisations, local authorities, NHS services, and other statutory bodies. For some of these, ASDIC membership will be appropriate and welcomed.

Objectives and Regional Activities

The objects of ASDIC as per the charity's governing document are as follows:

To provide assistance to and improve the wellbeing of the Beneficiaries (defined below) by improving the efficiency and effectiveness of Drop-In Centres for the public benefit, including but not limited to:

- promoting co-operation between Drop-Ins and promoting a network of communication, training and support;
- acting as a representative of Drop-Ins with statutory bodies and local and central government agencies; and
- setting best practice in service delivery and governance to ensure sustainability and resilience.

Beneficiaries are those persons who have been or shall be at any time members of the Armed Forces, veterans, their families, current and former veteran members of the merchant navy and emergency services in the UK. We strongly believe that this wide definition allows ASDIC to respond flexibly and rapidly to the swiftly developing spectrum of smaller organisations which have evolved, particularly during and since the pandemic, within local communities.

While the definition of Beneficiaries and over-riding Objectives are unlikely to change, the specific provisions of benefit have been amended and updated during the past year as ASDIC's experience and influence has grown within the sector

In setting and advancing the objectives, the Trustees will always consider the Charity Commission's general guidance on public benefit.

REPORT OF THE TRUSTEES

Our Impact

We regard our direct beneficiaries as our members themselves, including their volunteers, many of whom have experienced physical or mental hardships during their Armed Forces careers – and who have expended huge energy, resources and time in setting up Drop-In locations for the wellbeing of their erstwhile colleagues. Our impact on them is one of overall support, mentoring and training while keeping an eye open for their own overall wellbeing. Personal burn-out is all too easy when surrounded by those in need on a daily basis. ASDIC's impact on our ultimate but indirect beneficiaries, those veterans most in need, is obviously delivered second-hand as we enable our many Centres and associated organisations to provide a better service on the front-line.

However, ASDIC believes that we are having an ever-increasing national and first-hand impact in providing vastly improving liaison between more nationally focused agencies in government (e.g. DWP), the Ministry of Defence, Cobseo and the OVA, and other welfare charities. In particular, working with the Armed Forces Covenant Fund Trust as a Strategic Lead within the VPPP programme, we have been able to act as an interlocutor between a wide spectrum of local interest groups and the wider national picture. This contribution will be considerably enhanced by our recent election to the Cobseo Executive Committee. This all reflects ASDIC's unique ability to position itself as a small but agile and flexible unit, responding swiftly to inputs from all directions and effectively 'joining up the dots.' No other agency appears able or willing to fulfil this vital role.

Impact itself can be a somewhat subjective concept, with different aspects meaning more to some than others. Following the impressive groundwork undertaken by many in our membership and displayed at our Conference and subsequent Convention, ASDIC has always believed it would be of immense value if a more standardised and objective evaluation and reporting mechanism were introduced for our members. This would at least provide a more common assessment of the real monetary value of the huge volume of Social Prescription and tangible support that goes on within each individual organisation. ASDIC is looking at research and development options for the introduction of such a system.

ASDIC has also long argued that seeking proper appreciation of the full impact of the smaller organisations, an external in-depth study is required of this sub-sector. Given the litany of research already carried out into much smaller but perhaps more vociferous minority veterans' groupings, such a study is long overdue, and ASDIC is delighted to have secured an offer of short but targeted pro bono consultancy from EY Parthenon (the consultancy arm of Ernst and Young) later in 2023/early 2024. It very much looks forward to this study making a pivotal contribution to the portrayal of this largely unsung community.

Achievements and Performance

Regional Definition

As previously mentioned, the apparently simple task of designing and operating on a regional basis was more problematic than expected as ASDIC sought to optimise its relationships with the wider spectrum of Armed Forces' welfare organisations and, perhaps more importantly, national services such as the NHS with its own constantly changing construct. The County-based concept, as still used by some, was considered outdated and inefficient. Looking to the longer-term, it was sensibly decided to align our regions with the long-standing national structure used by government and the ONS, on the basis that as national data gathering becomes of increasing importance, it can be viewed comparably with other nationwide inputs. We thus recognise the seven regions within England plus the three devolved administrations – a total of ten.

REPORT OF THE TRUSTEES

Advisory role for grant-making organisations on coal-face activity

It has been encouraging to form an increasingly close relationship with wider grant-makers such as the Veterans' Foundation, which continues to seek ASDIC's opinion on the efficacy of their own grants and their impact on the efficiency of applicants. Similarly, ASDIC's advice has been requested by government agencies on the true and realistic impact on veterans of national issues such as the existential 'cost of living crisis.' It is believed that few other stakeholders have the ability to drill down sufficiently swiftly and accurately to produce hard-hitting observations directly from the coalface.

Leeds Convention June 2023

The highlight of last year, 2022, for ASDIC was our introductory national Conference which took place at the Royal Armouries in Leeds over two days in early May. It proved a unique occasion, bringing together a wide and eclectic group of stakeholders from all parts of the sector under the auspices of the VPPP programme. Given ASDIC's Strategic Lead role in this programme, the incredible contribution being made nationwide by the smaller organisations, and the hugely positive feedback we received, we took the opportunity to reprise the concept at the same venue in June 2023. Having structured 2022 around more formal scene-setting presentations, 2023 took a slightly more relaxed approach, giving time for more networking, a greater number of more focused and intimate workshops, and table-top presentations. Again, we attracted a very broad and enthusiastic spectrum of attendees and presenters, keen to display their wares and discuss how they could work together more effectively in the future. This is a format that we will seek to replicate in the future.

Briefing politicians & significant individuals

ASDIC continues to take every opportunity to provide personal briefings and updates to high-profile individuals, sometimes by application and frequently by request. We have concentrated on those with direct application to the veterans' sector such as the Independent Veterans' Adviser to the Cabinet Office, the various Veterans' Commissioners, and the Chairmen of Veterans' Advisory and Pensions Committees. Having achieved greater understanding, the majority show enthusiasm and pledge support. We are planning a personal briefing to the Minister for Veterans' Affairs in the autumn of 2023. ASDIC continues to stress that it should not and cannot replace other agencies but can certainly help them to improve their own delivery of services by warm referrals and easing their access to the realistic veterans' world.

Growing Membership

ASDIC's membership continues to grow incrementally, having recovered from an understandable slowdown during the pandemic. Several new members operate over several locations. We encourage new members to join with an increasing range of benefits and training packages, plus the visibility that we can give to grant-making programmes such as the AFCT VPPP packages. At the same time, as reported separately, we have also widened access to collegiate organisations within the VPPP programme; they share our aims and objectives, and ASDIC will be very ready to give them the representation that many presently lack. We hope in the coming year to use our Community Hub extensively to provide a wider training, information and support package.

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Risk Management

ASDIC strives to operate flexibly, with a minimum of formal strictures in place. Nonetheless, the appreciation and management of risk takes a high priority, particularly as the Association develops and expands its operations and new threats and opportunities emerge. All the Association's members are independent, setting and policing their own standards and practices having all agreed to ASDIC's Code of Conduct, which is itself based on common sense and respect for others. This freedom of operation carries an inevitable degree of reputational risk to the Association itself, but this has not been found wanting during the first three years of operation. ASDIC continues to maintain a formal Risk Register covering the usual gamut of both objective and subjective threats and the measures proposed to deal with them should they arise, and this is regularly approved by the Trustees.

Financial Review

The charity has total income for the year Aug 2022 – July 2023, made up of grants and donations, totalling £269,144 (July 2022: £231,203). Following conversations with the Armed Forces Covenant Fund, all this income is now regarded as restricted to the pursuit of either the specific VSNBF or VPPP programmes or the specific purposes of the Veterans' Foundation or Utley Foundation grants. Expenditure for the year to July 2023 totalled £234,700 (July 2022: £211,850), giving net incoming resources of £34,444 (July 2022: £19,353). Total funds carried forward at 1 Aug 23 are £123,014 (1 Aug 2022: £88,570). As noted above, all expenditure is now regarded as restricted to the AFCT programmes or the extra specific grants, and this is indeed how it has been utilised.

Reserves policy

While understanding and appreciating the normal Charity Commission advice on the need for all longer-standing charities to have a Reserves Policy, the Trustees have agreed that while ASDIC is a relatively new and evolving Association, it needs to deploy all existing resources from the generous AFCT and other grants to consolidate and grow its work with the expanding Drop-In community. This policy will pertain for the next couple of years but, while the certainty (or otherwise) of secure longer-term funding remains in the balance, we will retain just enough to ensure that any existing contractual or other responsibilities can be met if further grants are not forthcoming.

As above, at 1 August 2023 the charity had free reserves (that is unrestricted funds £46,035 (2022: £70,710) less fixed assets £3,313 (£2,213) of £42,822 (2022: £68,497).

Going Concern

After making appropriate enquiries, the board of trustees has a reasonable expectation that the charitable company has adequate resources to continue in existence for the foreseeable future. For the reasons detailed in Note 1 in the Statement of Accounting Policies, the trustees have adopted the going concern basis in preparing the financial statements.

Plans for the Future

As ASDIC enters its fourth year of independent operation, it remains determined to maintain and strengthen its own unique brand of grass-roots coordination and representation but has also become committed to its newly perceived role of becoming the nationally appreciated voice of the 'small and medium' veterans' welfare organisations. Not alone in this task, it is hugely grateful for the strong support

REPORT OF THE TRUSTEES

of the Veterans' Foundation which, while having a wide range of other responsibilities, fully appreciates the representative needs of this vitally important body. Plans are already being discussed for possible closer and complementary ventures with the Veterans' Foundation in 2024 and beyond.

During the past three years of operation, we have been appreciative of the underpinning support of the Armed Forces Covenant Trust (AFCT) which initially realised that we had something different to offer within the complicated matrix of welfare support. However, life and charity moves on, and the AFCT's aims now seem to centre more on discrete project activity rather than pursuing a wider strategic objective. This does not easily meld with ASDIC's wide objectives, but conversation continues – both the Trust and ASDIC each have a part to play.

Evolution also continues to take place in other aspects of the wider military welfare scene. The relatively recent establishment of the Office of Veterans' Affairs (OVA), based within the Cabinet Office, has provided a new focus for the provision of governmentally provided welfare resources and more visibility for the Minister for Veterans' Affairs (Min (VA)). The past year has seen ASDIC increasingly involved with a wide range of disparate OVA activity, and it would seem that the Office recognises that we have access to a huge amount of grassroots data that they could not otherwise gather or use. However, the OVA does not have the ability to provide core funding, but it is hoped that ASDIC can open negotiations with them to supply services on a more contractual basis

Structure, Management & Governance

ASDIC is a charitable company limited by guarantee. It was incorporated on 8 July 2020 and obtained charitable status on 19 August 2020. It is governed by its memorandum and articles of association.

During the year in question, ASDIC's Board of Trustees numbered between five and six individuals with varied experience of the military and care disciplines, led by a Chair with much highly successful involvement with the Drop-In movement across Wales. Unfortunately, one of our more experienced and senior trustees had to step down during the year due to ill-health, and this adversely impacted on succession planning. As things stand, our present Chairman is planning to stand down in October 2023 and will probably be succeeded by one of the present but already highly committed trustees for an interim period. New trustees are recruited by word of mouth and through the adverts within the Cobseo and NCVO newsletters. All applicants are interviewed by the CEO and Chairman prior to appointment.

The present management structure has evolved along with the perceived requirement since the present Chief Executive was appointed to lead the separation from VOS in late 2019. At the end of July 2023, the permanent team had reduced to four individuals, with the Chief Executive, Development Director and Membership and Engagement Officer remunerated full-time. The Executive Director continued to contribute full-time effort on a nominal salary while, as the concept of regional management and oversight evolved, the Regional Director decided to retire pending the recruitment of a more flexible and mobile Regional Manager. This new position has been secured by dedicated project funding to prove the concept and will commence operations in September 2023.

ASDIC continues to employ the full-time Membership and Engagement Officer who has become the real-time daily link with the increasing membership and has excellent interpersonal skills to interact with our many diverse and very individual Centre leaders. Unfortunately, our highly talented but part-time Marketing and Communications Officer moved on earlier in the year to a much more suitable position and we have had neither the time nor financial resources to recruit a full-time replacement. The rest of the team have done their best to maintain internal (membership) communications but have not had the time

REPORT OF THE TRUSTEES

properly to influence external and social media, which would have done much to spread ASDIC's aspirations and achievement to a wider audience. We hope to recruit to this position in early 2024.

Governance continues to be conducted with a light but firm touch while still fulfilling all legal requirements and normal good practice. There is frequent communication between the Chair of the Board and the CEO concerning operations, and the monthly accounts are agreed between the Chair, the Treasurer, the CEO and the Executive Director. ASDIC is aware of the Cobseo Governance Guidance and refers to that, as necessary.

Trustees

The Directors of the company, who are also the Trustees for the purpose of charity law, are set out on Page 1 of this Report.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

ASDIC (Association of Service Drop-in Centres Ltd)
YEAR ENDED 31 July 2023

REPORT OF THE TRUSTEES

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

By Order of the Board

Ms Dorinda Wolfe Murray
Chair

Date: 27 April 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASDIC (Association of Service Drop-in Centre)

I report to the charity trustees on my examination of the financial statements ASDIC (Association of Ex-Service Drop-in Centre) for the year ended 31 July 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the 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 and I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (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 and in order to enable a proper understanding of the accounts to be reached.

Samantha Wells
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Date: 29 April 2024

ASSOCIATION OF SERVICE DROP-IN CENTRES LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2023

	Note	2023 <i>Unrestricted funds</i> £	2023 <i>Restricted funds</i> £	2023 <i>Total funds</i> £	2022 <i>Total funds</i> £
Income from:					
Grants and donations	3	100,395	168,444	268,839	231,203
Bank Interest		305	-	305	-
Total		100,700	168,444	269,144	231,203
Expenditure on:					
Charitable activities	4	125,375	109,325	234,700	211,850
Total		125,375	109,325	234,700	211,850
Net movement in funds		(24,675)	59,119	34,444	19,353
Reconciliation of funds:					
Total funds brought forward		70,710	17,860	88,570	69,217
Total funds carried forward	9	46,035	76,979	123,014	88,570

ASSOCIATION OF SERVICE DROP-IN CENTRES LTD

BALANCE SHEET
AS AT 31 JULY 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	7		3,213		2,213
Current assets					
Prepayments		3,503		1,001	
Cash at bank and in hand		161,619		95,423	
		<u>165,122</u>		<u>96,424</u>	
Creditors: amounts falling due within one year	8	<u>(45,321)</u>		<u>(10,067)</u>	
Net current assets			<u>119,801</u>		<u>86,357</u>
Net assets			<u><u>123,014</u></u>		<u><u>88,570</u></u>
The funds of the charity:					
Unrestricted funds			46,035		70,710
Restricted funds			76,979		17,860
	9		<u><u>123,014</u></u>		<u><u>88,570</u></u>

For the financial period in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2024 and are signed on its behalf by:

.....
Ms D Wolfe Murray
Chair

.....
Mr R Nield MBE
Treasurer

Company number: 12727846

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going Concern

The delivery of two major programmes which have largely supported the charity financially over the last couple of years reached their conclusion at the end of 2023 and at the year-end additional funding had not been secured which may give rise to concerns of the charity's going concern status. The Directors' efforts are now focused on securing new core funding and already a written promise of significant financial support has been received. The Directors are confident their continued actions will secure the future of the charity. For these reasons, the Directors are confident that the charity will remain in operation for the foreseeable future, and therefore they have adopted the going concern basis in preparing the financial statements.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Gifts in-kind are recognised when the charity is entitled to the donated goods / services, the amount can be measured reliably, and the receipt is probable. Donated goods are measured at market value, and donated services are measured based on the amount that the charity would have had to pay in the open market to obtain the services.

Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

1 ACCOUNTING POLICIES continued

Expenditure (continued)

The charity has one charitable activity (supporting Drop-In Centres) to which direct and support costs are allocated. Staff costs are allocated between direct and support costs on the basis of the staff members' job roles.

Support costs are those functions that assist the work of the charity but do not directly relate to the charitable activities, and include governance costs.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected

Computer equipment	25% Reducing Balance
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Assets costing less than £150 are not capitalised but are recognised as expenditure in the Statement of Financial Activities in the year incurred.

Financial instruments

The Charity only has financial instruments of a kind that qualify as basic financial instruments. Short term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the year to which the entitlement relates.

The Charity operates a defined contribution scheme for staff and contributions are charged to the income and expenditure account as they are incurred.

2 STATUS

Association of Service Drop-In Centres Ltd ('the charity') is a company limited by guarantee and registered charity incorporated in England and Wales. The members of the charity are the Trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

The address of the charity's registered office and its place of business is Brydale, Wellesley Close, Crowborough, TN6 1QP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

3 INCOME FROM DONATIONS AND GRANTS

	2023 £	2022 £
Donations and grants	268,494	231,203
Other Income	345	-
	<u>268,839</u>	<u>231,203</u>

In the prior period, £120,861 of the income from donations and grants was restricted.

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	132,609	85,568
Consultancy fees	44,565	75,677
Regional Workshops	22,066	21,587
Marketing	2,000	1,697
Support costs allocated (below)	33,460	27,321
	<u>234,700</u>	<u>211,850</u>

In the prior period, £123,021 of expenditure was from restricted funds

	2023 £	2022 £
Support costs comprise:		
Travel and subsistence	20,206	15,288
Legal and professional fees	1,033	810
IT costs	2,352	1,913
Website costs	390	417
Subscriptions	5,093	4,432
Telephone	698	630
Catering	-	294
Bank charges	60	96
Depreciation	818	741
Governance costs		
Trustee meeting costs	-	-
Independent examiner's fees	2,520	2,520
Independent examiner's fees for other services	290	180
	<u>33,460</u>	<u>27,321</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

5 NET MOVEMENT IN FUNDS

	2023 £	2022 £
Net movement in funds is stated after charging:		
Depreciation	818	741
Independent examiner's fees	2,520	2,520
Independent examiner's fees for other services	290	180
	<u> </u>	<u> </u>

6 STAFF COSTS

	2023 £	2022 £
Gross salaries	123,080	79,645
Employer's pension contributions	2,229	1,825
Employer's National Insurance contributions	7,300	4,098
	<u> </u>	<u> </u>
	<u>132,609</u>	<u>85,568</u>

There was no employees with employment benefits (excluding employer pension contributions) of more than £60,000.

The average number of employees on a headcount basis was 2 (2022: 2)

7 TANGIBLE FIXED ASSETS

	Computer £	Total £
Cost		
At 1 August 2022	3,851	3,851
Additions	1,818	1,818
	<u> </u>	<u> </u>
At 31 July 2023	<u>5,669</u>	<u>5,669</u>
Depreciation		
At 1 August 2022	1,638	1,638
Charged for the period	818	818
	<u> </u>	<u> </u>
At 31 July 2023	<u>2,456</u>	<u>2,456</u>
Net book value		
At 31 July 2022	<u>2,213</u>	<u>2,213</u>
At 31 July 2023	<u>3,213</u>	<u>3,213</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Tax and social security	2,515	2,854
Other creditors	-	61
Accruals	2,631	3,533
Deferred income	40,175	3,619
	<u>45,321</u>	<u>10,067</u>

Deferred grant income relates to grants where the application included budgets showing use in a future year.

	2023 £	2022 £
Deferred income brought forward	3,619	44,480
Released during the period	(3,619)	(44,480)
Arising in the current year	40,175	3,619
Deferred income carried forward	<u>40,175</u>	<u>3,619</u>

9 MOVEMENT ON FUNDS

<i>Current Year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
Unrestricted funds				
General funds	70,710	100,700	(125,375)	46,035
	<u>70,710</u>	<u>100,700</u>	<u>(125,375)</u>	<u>46,035</u>
Restricted funds				
Armed Forces Covenant Fund Trust	8,989	108,444	(90,454)	26,979
Utlely Foundation	-	50,000	-	50,000
Veterans Foundation - Conference	-	10,000	(10,000)	-
Veterans Foundation - Salaries	8,871	-	(8,871)	-
	<u>17,860</u>	<u>168,444</u>	<u>(109,325)</u>	<u>76,979</u>
	<u>88,570</u>	<u>269,144</u>	<u>(234,700)</u>	<u>123,014</u>

The grant from the Armed Forces Covenant Fund Trust is a multi year grant received for the Veterans' Places, Pathways and People Programme.

A further £50,000 was received from the Utlely Foundation to employ a Regional Manager to act as the charity's representative and presence across 12 UK regions. They have been recruited and money this fund is expected to be fully utilised in 2023/24. A £10,000 grant was received to cover the conference held in June 2023.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

9 MOVEMENT ON FUNDS (continued)

<i>Prior year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
Unrestricted funds				
General funds	49,197	110,342	(88,829)	70,710
	<u>49,197</u>	<u>110,342</u>	<u>(88,829)</u>	<u>70,710</u>
Restricted funds				
Armed Forces Covenant Fund Trust	2,020	90,861	(83,892)	8,989
Veterans Foundation	18,000	-	(18,000)	-
Veterans Foundation - Conference	-	10,000	(10,000)	-
Veterans Foundation - Salaries	-	20,000	(11,129)	8,871
	<u>20,020</u>	<u>120,861</u>	<u>(123,021)</u>	<u>17,860</u>
	<u>69,217</u>	<u>231,203</u>	<u>(211,850)</u>	<u>88,570</u>

A grant was received from the Veterans Foundation to fund a six month development project to cover the costs of an experienced consultant to identify, acquire and establish an optimum relational database, develop an integrated membership package alongside further ASDIC marketing and branding to spread the Drop-In message, plus design a basic training matrix for all leaders and coordinators.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted funds</i> <i>£</i>	<i>Restricted funds</i> <i>£</i>	<i>Total funds</i> <i>£</i>
Fixed assets	3,213	-	3,213
Net current assets	42,822	76,979	119,801
	<u>46,035</u>	<u>76,979</u>	<u>123,014</u>

11 RELATED PARTY TRANSACTIONS

The key management personnel are considered to be the Trustees and the CEO - TD Bryant. Total remuneration to key management personnel in 2023 was £58,439 (2022: £56,259)

There was no Trustees' remuneration or other benefits during the current period.

One trustee was reimbursed travel expenses amounting to £29 during the current period. (2022: Six trustees reimbursed £841)