

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 2024

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ASDIC (Association of Service Drop-in Centres Ltd)**YEAR ENDED 31 July 2024****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) Ms Dorinda Wolfe Murray (Chairman from 16 Oct 23 to 21 May 2024) Mr John Graham Jones (Chairman from 22 May 2024) Mrs Lucy Nield (appointed 31 May 2024) Captain Malcolm Farrow OBE RN (appointed 24 July 2024)
CHIEF EXECUTIVE	Mrs Tracy Bryant
EXECUTIVE DIRECTOR	Cdre Barry Bryant CVO RN
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 stepped into the ASDIC Chairman's shoes less than three months before the end of this reporting period, I hope that my thoughts will also be advised by my own military career back to the Falklands Conflict in 1982, and my subsequent experience with the Drop-In community leading to my present role as CEO of Woody's Lodge in Wales – one of the early establishments which saw how effective largely volunteer efforts based on shared comradeship can be. I still feel very strongly that those who have truly 'been there' and shared the comradeships and hardships of front-line service, or have been touched by that Service life themselves, are uniquely placed to offer solace and understanding to their erstwhile comrades in need of support.

Sadly, I can only support my CEO's feelings on the detachment of much of the established military welfare sector and the similar gap in available financial support from government money. My own experience here at Woody's Lodge has taught me how hard one has to work to keep the bank balance in the black, and how often one has to rely on very local connections and support while national initiatives seem to throw large sums at glossy headline projects. Indeed, I become increasingly frustrated as to why so many grant offerings have to be singularly 'project' based, when what really needs support is the everyday, unsung routine work that keeps this vital show on the road.

I am a huge supporter of the ASDIC network, both in principle and from what I've seen at grassroots level. The sheer number of independent organisations that join us bears witness to the volume of need right across the United Kingdom and, while the nature of that support may differ in different regions and for different communities, this makes it all the more important that there is a single body such as ASDIC to support, connect and represent the totality of the movement. The sense of belonging and the knowledge that there is help and advice at hand is vital to many of our members – whilst similarly it is valuable for those that have greater maturity to share their experiences and best practice to the less established. There is no doubt that each and every one of our Centre leaders is committed to helping their comrades and wider family to the best of their ability.

That fact bears witness to the sterling labours of the small ASDIC team too, who, in the face of considerable financial adversity, have continued to produce a strong service to the membership and have several initiatives in train to secure not only their own sustainability but also improvements across all facets of the membership. I commend their efforts and much look forward to working with them during the next twelve months.

Graham

Graham Jones
Chairman of Trustees, ASDIC

CHIEF EXECUTIVE'S REPORT

Friends,

I write this foreword with slightly mixed feelings. I am incredibly proud of what our membership and their Centres have achieved during the course of this reporting period (Aug 23 – Jul 24); and the support ASDIC has contributed is reflected in our Impact Report from early 2024, which makes seriously impressive reading. A reflection of this considerable impact is reported on Page 7 and outlines the huge connectivity we've had with members and this continues as far as our resources will allow. I have to reiterate that there is no other linking that binds this vast nationwide network together and allows its collective voice to be heard at the higher levels.

At the same time, I and my small team are continually frustrated by the lack of understanding and support we see from the wider sector. We know that many of our most vulnerable are to be found within communities at the coalface of need, yet major amounts of money continue to go to the 'established' operators whilst ASDIC and its members face regular funding challenges. Wiser and more experienced heads than mine are increasingly making this very point via various media outlets, but the situation is only leading to an increasingly divided sector with considerable duplication of effort to deploy excess resources. It is our view that greater collaboration and mutual understanding from the top down would go a long way to improving overall effectiveness and allow resources to reach the need.

Nevertheless there is no doubt that our network continues to deliver much needed support regardless, and works above and beyond to help those in need. They know the individuals with whom they're dealing. They know the front-line traumas that these people have been through, and they know that only real-time care, understanding and face-to-face compassion and guidance are the answer. Human interaction will always be worth a hundred establishment-led bright ideas, and long may that continue – but financial support will always be needed.

Despite many challenges, though, I'm delighted to end this report with the good news that ASDIC is now back on a sure footing, delivering the services and practical support that our membership wants and deserves. We have a very small but deeply committed team, with a strategic plan for the future which we hope will secure our ongoing sustainability and much needed place in the tapestry of support across the landscape for veterans and their families.

It is my sincere hope that in twelve months' time I will be reflecting on even greater success in supporting the areas of delivery to the Armed Forces community where our help and support is most needed. In the meantime we'll continue to work in response to need to ensure the best possible outcomes for our needy and vulnerable beneficiaries.

Tracy

**Tracy Bryant,
Chief Executive, ASDIC**

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 2024. 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 been democratically elected to Cobseo's Executive Committee in mid-2023, 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.

However, while we have striven to do this without conflicting with the many established charities within the sector, we have been disappointed by the apparent unwillingness of many of the existing organisations to become too closely involved with innovative and more efficient procedures. The majority of the sector would seem to be rooted in tradition and their own closely guarded constituencies and have little interest in considering the needs of the wider veteran community – particularly the most vulnerable who often have little idea of where to seek help. We have made overtures to all those cross-sector, tri-Service charities who most closely reflect our own objectives, but with little response. ASDIC believes there is no doubt that a more collaborative approach both in funding and service delivery would provide a far more effective overall service, but there seems little prospect of this in the near future.

With regard to the above reference to Breakfast Clubs, this vibrant grouping continues to exist. 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.

Within our own structure, 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.

REPORT OF THE TRUSTEES

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 the UK-wide picture of need from their experience of all issues at the coalface, and in theory this should be enhanced by ASDIC's position on 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 continue to concentrate 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 gathers and collates data, manages surveys and commissions research on a routine basis, often from and with previously neglected veterans' areas. Results are forwarded to the Office for Veterans' Affairs (OVA), Cobseo and other authorities as required 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.

REPORT OF THE TRUSTEES

- 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. Levels of activity in this FY have remained reasonably constant, 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.

Our previous aspiration to recruit volunteer regional coordinators did not succeed, and 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. In mid-2023 we were grateful for specific funding from the Utleigh Foundation for a 6-month travelling Regional Manager project to prove this concept and we recruited an extremely able and energetic individual who managed to visit the majority of Centres and members in the east of England within a six-month period. This gave us a hugely valuable picture of the problems and issues occurring on a day-to-day basis at the coalface, and it was with great regret that subsequent strategic funding problems led to this project having to be abandoned in early 2024.

ASDIC also strives to maintain 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. 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. Working with the Armed Forces Covenant Fund Trust as a Strategic Lead within the original VPPP programme until the end of 2023, we have been able to act as an interlocutor between a wide spectrum of local interest groups and the wider national picture. This contribution should be considerably enhanced by our 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 Conferences in the past two years, 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 continues to consider research and development options for the introduction of such a system if funding can be found.

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. It was therefore unfortunate that despite its sponsor's promises, the much-heralded quinquennial Sector Insight Report 2024 completely ignored the magnitude, achievements and impact of the Drop-In community.

On a far more positive note, ASDIC was delighted to secure the offer of a short but targeted pro-bono consultancy from EY Parthenon (the consultancy arm of Ernst and Young) in late 2023/early 2024. Their extremely professional approach looked at all aspects of ASDIC's operations, and they interviewed widely across the veterans' welfare sector before producing an accurate and highly complementary report reflecting all facets of our work and making some very useful recommendations for the future. It was subsequently unfortunate that the funding establishment took very little notice of its findings.

REPORT OF THE TRUSTEES

Achievements and Performance

Regional Definition

Last year we took the experience-based decision 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.

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

It has been interesting to explore the operations of the wider veterans' grant-making community, offering to give an experienced opinion on the efficacy of their grants and their impact on the efficiency of applicants. ASDIC's advice has sometimes 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.

Briefing politicians & significant individuals

There have been fewer opportunities to give individual briefings during the period of this report, but one enthusiastic recipient was the then Minister for Veterans who seemed very impressed with the Drop-In concept and verbally promised positive support – but then did absolutely nothing. Regrettably, experience has taught us that although our reception has generally been welcome on the surface, it has transpired that many senior individuals in this sector are frankly untrustworthy and too wedded to the status quo. Where relationships have proved positive, the briefings stress that ASDIC 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

Having recovered from an understandable slowdown during the pandemic, ASDIC's membership continued to grow to a figure of 170. Several members operate over several locations, with a present overall total of 220. We encourage new organisations to join with an increasing range of benefits and training packages, plus the visibility that we can give to grant-making programmes. We hope in the coming year to use our Community Hub extensively to provide a wider training, information and support package.

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 problematic during the first five 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.

REPORT OF THE TRUSTEES

Financial Review

The charity has total income for the year Aug 2023 – July 2024, made up of grants and donations, totalling £491,576 (July 2023: £269,144). In prior years most of this income was restricted however the current year comprises mostly emergency funding which is unrestricted. Expenditure for the year to July 2024 totalled £485,289 (July 2023: £234,700), giving net incoming resources of £6,287 (July 2023: £34,444). Total funds carried forward at 1 Aug 24 are £129,301 (1 Aug 2023: £123,014).

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 existing 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 2024 the charity had free reserves, that is unrestricted funds £129,301 (2023: £46,035) less fixed assets £3,807 (2023: £3,313), of £125,494 (2023: £42,822).

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.

Business Plans

ASDIC has been encouraged by certain potential funders to develop a more detailed, comprehensive and longer-term Business Plan and a strategic five-year document has now been produced. However, a shorter-term downstream Annual Plan is produced to guide real time operations

Plans for the Future

As ASDIC enters its sixth year of independent operation, it remains determined to maintain and strengthen its own unique brand of grass-roots coordination and representation and is also committed to its newly perceived role of becoming the nationally appreciated voice of the 'small and medium' veterans' welfare organisations.

During our first three years of operation, we appreciated 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 management move on, and the AFCT's aims now centre 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

REPORT OF THE TRUSTEES

a part to play. Nonetheless it has to be said that the past couple of years have seen an ever-widening gulf between the smaller and more innovative charities (eg ASDIC) and the long-standing 'establishment' (eg RBL, SSAFA, etc)

Evolution also continues to take place in other aspects of the wider military welfare scene. The Office for Veterans' Affairs (OVA), was originally based within the Cabinet Office but has recently been absorbed within the Ministry of Defence with a much enhanced complement. It provides a focus for the provision of governmentally provided welfare resources. Unfortunately, the OVA does not have the ability to provide core funding, but it is still 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 four 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, senior and influential trustees had to step down during the year due to ill-health, and this adversely impacted on succession planning. The original Chairman stood down as planned in October 2023 and was succeeded by one of the other trustees for an interim period; she subsequently resigned in May 2024 following a conflict of interests, and the present Chairman assumed the responsibility. New trustees are recruited by word of mouth and through adverts within the Cobseo and NCVO newsletters. All applicants are interviewed by the CEO and Chairman prior to appointment.

It was intended that the present management structure should evolve 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 2024, the permanent team had reduced to three individuals, with the Chief Executive and Development Director remunerated full-time. The Executive Director continued to contribute full-time effort on a nominal salary. At the end of 2023 and the completion of the original VPPP project, ASDIC was extremely surprised to learn that they would have no part to play in the follow-on phase into 2024, and that therefore our strategic funding assumptions were no longer valid. Shortly afterward a further application for funding from the Veterans Foundation, originally strongly supported by their senior team, was also refused, leaving ASDIC in a perilous financial situation from which we have yet to fully recover – although remaining confident that we can.

At the beginning of this FY, ASDIC continued to employ the full-time Membership and Engagement Officer who had become the real-time daily link with the increasing membership. She possessed excellent interpersonal skills to interact with our many diverse and very individual Centre leaders. Again, the above funding difficulties meant that by early 2024 we were unable to continue with her appointment, and this typifies the way that strategic government finance meant for veterans' wellbeing has been diverted to less effective but more apparently attractive projects. The rest of the team have done their best to maintain internal (membership) communications but have not had the time properly to influence external and social media, which would have done much to spread ASDIC's aspirations and achievement to a wider audience.

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

REPORT OF THE TRUSTEES

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.

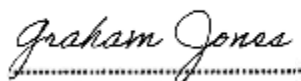
Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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.

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



Mr John Graham Jones
Chair

Date: 24th April 2025

ASDIC (Association of Service Drop-In Centre)
YEAR ENDED 31 July 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 2024.

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.

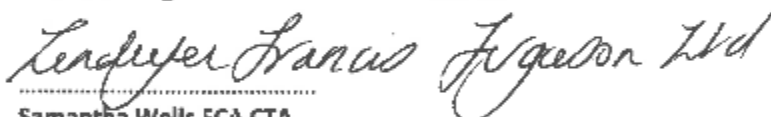
Independent examiner's statement – matter of concern identified

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I have identified a matter of concern, as there is currently a material uncertainty in relation to going concern. Details of this material uncertainty, and the trustees' actions to address this, have been included in Note 1 to the accounts. I can confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Samantha Wells FCA CTA
Lindayer Francis Ferguson Limited
Chartered Accountants
North House, 198 High Street, Tonbridge, Kent, TN9 1BE

Dated: 25 APRIL 2025

ASSOCIATION OF SERVICE DROP-IN CENTRES LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
	Note	£	£	£	£
Income from:					
Grants and donations	3	446,245	45,175	491,420	268,839
Bank Interest		156	-	156	305
Total income		446,401	45,175	491,576	269,144
Expenditure on:					
Charitable activities	4	363,135	122,154	485,289	234,700
Total expenditure		363,135	122,154	485,289	234,700
Net movement in funds		83,266	(76,979)	6,287	34,444
Reconciliation of funds:					
Total funds brought forward		46,035	76,979	123,014	88,570
Total funds carried forward	9	129,301	-	129,301	123,014

ASSOCIATION OF SERVICE DROP-IN CENTRES LTD

**BALANCE SHEET
AS AT 31 JULY 2024**

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	7		3,807		3,213
Current assets					
Prepayments		81,230		3,503	
Cash at bank and in hand		48,278		161,619	
		<u>129,508</u>		<u>165,122</u>	
Creditors: amounts falling due within one year	8	<u>(4,014)</u>		<u>(45,321)</u>	
Net current assets			<u>125,494</u>		<u>119,801</u>
Net assets			<u>129,301</u>		<u>123,014</u>
The funds of the charity:					
Unrestricted funds			129,301		46,035
Restricted funds			-		76,979
	9		<u>129,301</u>		<u>123,014</u>

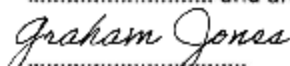
For the financial period in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

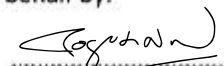
No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

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 and are signed on its behalf by:


.....
Mr John Graham Jones
Chair


.....
Mr R Nield MBE
Treasurer

Company number: 12727846

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

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 the two major programmes which had underpinned the charity over the period 2021 – 2023 came to an end after that time and, surprisingly, there was no follow-on funding available, despite considerable overall governmental funding for the veterans' sector. ASDIC kept going with the support of the Utley Foundation and considerable voluntary effort, and that remains the present position in early 2025. However, given our belief in the very specific ASDIC cause, the core team are presently working without remuneration but with the firm expectation of the second £40k tranche of the Utley Foundation grant in July 2025. Meanwhile they continue to apply for core funding grants from within the military sector as well as from external funders. They are also applying considerable moral pressure on the former area, as it seems ridiculous that the unique service which ASDIC provides seems to have little internal recognition. Given the commitment of the present staff, the focus on real-time core funding and the promise of more underpinning money in mid-2025, the Directors and Trustees believe that at this time, ASDIC remains a Going Concern.

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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 ACCOUNTING POLICIES continued

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.

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 useful life, as follows:

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.

ASSOCIATION OF SERVICE DROP-IN CENTRES LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

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.

3 INCOME FROM DONATIONS AND GRANTS

	2024	2023
	£	£
Donations and grants	491,370	268,494
Other Income	50	345
	<u>491,420</u>	<u>268,839</u>

In the prior period, £168,444 of the income from donations and grants was restricted.

Donations include £300,000 of donated consultancy services relating to the examination of operations and recommendations for the future.

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	114,614	132,609
Consultancy fees	36,058	44,565
Regional Workshops	-	22,066
Marketing	-	2,000
Support costs allocated (below)	334,617	33,460
	<u>485,289</u>	<u>234,700</u>

In the prior period, £109,325 of expenditure was from restricted funds.

ASSOCIATION OF SERVICE DROP-IN CENTRES LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

4 EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

	2024	2023
	£	£
Support costs comprise:		
Travel and subsistence	20,322	20,206
Legal and professional fees	301,059	1,033
IT costs	2,145	2,352
Website costs	360	390
Subscriptions	5,301	5,093
Telephone	357	698
Bank charges	60	60
Depreciation	1,237	818
Governance costs		
Independent examiner's fees	3,776	2,520
Independent examiner's fees for other services	-	290
	334,617	33,460

5 NET MOVEMENT IN FUNDS

	2024	2023
	£	£
Net movement in funds is stated after charging:		
Depreciation	1,237	818
Independent examiner's fees	3,776	2,520
Independent examiner's fees for other services	-	290
	-	-

6 STAFF COSTS

	2024	2023
	£	£
Gross salaries	104,764	123,080
Employer's pension contributions	1,826	2,229
Employer's National Insurance contributions	8,024	7,300
	114,614	132,609

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 3 (2023: 2).

ASSOCIATION OF SERVICE DROP-IN CENTRES LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

7 TANGIBLE FIXED ASSETS

	<i>Computer</i>	<i>Total</i>
	<i>£</i>	<i>£</i>
Cost		
At 1 August 2023	5,669	5,669
Additions	1,831	1,831
At 31 July 2024	7,500	7,500
Depreciation		
At 1 August 2023	2,456	2,456
Charged for the period	1,237	1,237
At 31 July 2024	3,693	3,693
Net book value		
At 31 July 2023	3,213	3,213
At 31 July 2024	3,807	3,807

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<i>2024</i>	<i>2023</i>
	<i>£</i>	<i>£</i>
Tax and social security	678	2,515
Other creditors	85	-
Accruals	3,251	2,631
Deferred income	-	40,175
	4,014	45,321

Deferred income relates to grants where there is an implied time constraint in the grant agreement and therefore income is recognised over the budgeted timescale.

	<i>2024</i>	<i>2023</i>
	<i>£</i>	<i>£</i>
Deferred income brought forward	40,175	3,619
Released during the period	(40,175)	(3,619)
Arising in the current year	-	40,175
Deferred income carried forward	-	40,175

ASSOCIATION OF SERVICE DROP-IN CENTRES LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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	46,035	446,401	(363,135)	129,301
	46,035	446,401	(363,135)	129,301
Restricted funds				
Armed Forces Covenant Fund Trust	26,979	45,175	(72,154)	-
Utlely Foundation	50,000	-	(50,000)	-
	76,979	45,175	(122,154)	-
	123,014	491,576	(485,289)	129,301

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

£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. This fund has been fully utilised.

<i>Prior 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
	70,710	100,700	(125,375)	46,035
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)	-
	17,860	168,444	(109,325)	76,979
	88,570	269,144	(234,700)	123,014

A £10,000 grant was received to cover the conference held in June 2023.

£20,000 was received to cover the salary of a new Membership Officer who joined in March 2022. These were both full utilised in 2023.

ASSOCIATION OF SERVICE DROP-IN CENTRES LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds £</i>
Fixed assets	3,807	-	3,807
Net current assets	125,494	-	125,494
	<u>129,301</u>	<u>-</u>	<u>129,301</u>

11 RELATED PARTY TRANSACTIONS

The key management personnel are considered to be the Trustees and the CEO - Mrs Tracy Bryant. Total remuneration to key management personnel in 2024 was £49,737 (2023: £58,439).

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

No trustees were reimbursed expenses during the current period. (2023: One trustee reimbursed £29).