

ALLIED SERVICES TRUST

England & Wales · Charity number 1148194

Details

Status Registered

Legal form Charitable company

Company number [07930954](#)

Registered 2012-07-18

Register [View on the Charity Commission register](#)

Contact

Address The Granary
Newlands Manor Farm
Everton
Lymington
Hampshire
SO41 0BG

Phone 01590644073

Email enquiries@alliedservicetrust.org

Website www.alliedservicetrust.org

Activities

Objects: 4.1 TO ADVANCE AND PROMOTE THE EDUCATION OF THE PUBLIC, MEMBERS OF THE ARMED FORCES OF THE CROWN AND MEMBERS OF THE UNIFORMED PUBLIC EMERGENCY SERVICES IN RELATION TO PERSONAL FINANCIAL AND WELFARE MATTERS. 4.2 TO RELIEVE FINANCIAL HARDSHIP AMONGST MEMBERS OF THE PUBLIC, MEMBERS OF THE ARMED FORCES OF THE CROWN AND MEMBERS OF THE UNIFORMED PUBLIC EMERGENCY SERVICES BY THE PROVISION OF SERVICES IN RELATION TO PERSONAL FINANCIAL AND WELFARE MATTERS. 4.3 SUCH OTHER PURPOSES THAT ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE. IN THESE OBJECTS, "PERSONAL FINANCIAL AND WELFARE MATTERS" MEANS POWERS OF ATTORNEY, ADMINISTRATION OF POWERS OF ATTORNEY, ADVANCE DECISIONS, DEPUTYSHIP APPLICATIONS, DEPUTYSHIP ADMINISTRATIONS AND ALL COURT OF PROTECTION RELATED MATTERS AND ANY OTHER RELATED NEEDS.

Activities: AST offers professional services to empower people to prepare for lack of capacity and assisting them at times of vulnerability, we provide: Education: We raise awareness, demonstrating unbiased options available to prepare for lack of capacity. Assistance: We support individuals in the creation of

documents.Administration: We will act for those who have no lay attorney or deputy to appoint.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Armed Forces/emergency Service Efficiency, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£163,324	£170,477	-	-
2024-05-31	£162,017	£172,710	-	-
2023-05-31	£223,963	£139,143	-	-
2022-05-31	£134,834	£124,615	-	-
2021-05-31	£102,255	£100,815	-	-

Trustees

Name	Role	Appointed
Professor Martin John Broad	Chair	2015-07-29
HEATHER BURRELL		2015-05-29
James Andrew Batey		2021-09-20

ALLIED SERVICES TRUST

England & Wales - Charity number 1148194

Accounts

Company registration number: 07930954

Charity registration number: 1148194

Allied Services Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2025

Ward Goodman Audit Services Limited
4 Cedar Park, Cobham Road
Ferndown Industrial Estate, Wimborne
Dorset
BH21 7SF

Allied Services Trust

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Allied Services Trust

Reference and Administrative Details

Trustees	Mr J A Batey Ms H Burrell Dr M J Broad
Charity Registration Number	1148194
Company Registration Number	07930954
Principal Office	The Granary Newlands Manor Farm Everton Lymington Hampshire SO41 0JH
Independent Examiner	Ward Goodman Audit Services Limited 4 Cedar Park, Cobham Road Ferndown Industrial Estate, Wimborne Dorset BH21 7SF

Allied Services Trust

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2025.

Objectives and activities

Objects and aims

Who we are

We are a group of professionals from the legal and voluntary sector who have come together with the aim of delivering an alternative business model to help safeguard those at risk of losing capacity through the provision of education and services relating to Powers of Attorney and connected matters because:

1. There are a significant number of the population, particularly the aged, who are without IT facility to make an LPA online.
2. There are hundreds of thousands more who do not have the skill set or confidence to prepare for possible mental incapacity by making these vital documents themselves.
3. Many people feel they cannot afford to pay the commercial rates charged by professionals operating from a profit-making entity for preparing an LPA.
4. The cost incurred, due to lack of preparation for times of vulnerability, to individuals, families, charities, support agencies, Local Authorities, Government Departments and the taxpayer is increasing and is not sustainable.

Our Objectives and Activities

1. Provide unbiased Education - We raise awareness about the importance of preparing for possible incapacity.
2. Empower People - To make informed decisions about who might help them in the future with their financial and welfare matters.
3. Offer drafting and administration services - Which are affordable and accessible.
4. Operate on a not-for-profit basis - Offering additional charitable support for those who are experiencing financial hardship.
5. Take appointment as Attorney or Court Appointed Deputy - For those who are vulnerable and have no-one else to act on their behalf.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Our Vision

Our vision is to be a highly respected national charity and partner of choice for the delivery of education, legal and support services in relation to personal financial and welfare matters.

Our Mission

We want to use influence to effect a social change and develop the application of law in the field of Court of Protection work so that vulnerable individuals are not exploited by commercial interests.

Allied Services Trust

Trustees' Report (continued)

Our Values

1. **Integrity** - we act with honesty, integrity, and consistency in all that we do.
2. **Independence** - we are independent and transparent in all aspects of our work.
3. **People Focused** - People are at the heart of everything we do. We support one another and those we work with. Customers come first. We trust, encourage, and develop our staff because we know that it's our people who make us what we are.

Achievement and performance

Charitable activities

Actions during the period 01.06.2024 to 31.05.2025

1. Continued to provide drafting and registration of Lasting Powers of Attorney.
2. Continued to make deputyship applications for third parties.
3. Became more selective regarding referrals from NHS Older Persons Mental Health Teams, Social Services, Medical Professionals, and large well-respected national charities.
4. Maintained the Buy with Confidence Accreditation with Hampshire County Council, receiving positive feedback, with a five-star approval rating.
5. Maintained a positive working relationship with the Office of the Public Guardian Professional Deputyship Team.
6. Maintained COBSEO membership.
7. Maintained COPPA membership.
8. Continued membership of the Court of Protection Deputyship Forum.
9. Reviewed the Business Plan.
10. Restructured Allied Services Trust and reduced staff numbers and operational overheads.
11. Reduced office space to preserve finances.
12. Contacted the Court of Protection and Office of the Public Guardian regarding Practice Direction 19B.
13. Maintained financial independence.
14. Maintained the contingency fund.
15. Continued the Court Case challenging Motability.

Allied Services Trust
Trustees' Report (continued)

Financial review

Reserves policy

The Trustees have agreed that the charity should hold in reserves the equivalent of six months general running costs. It is agreed that a minimum of £1,000.00 a year is to be placed into this account until that level is achieved. This policy will be reviewed every twelve months.

It should be noted that following on from last year's report there continues to be significant delays with the Senior Courts Costs Office (SCCO) issuing final costs certificates. The delays from the SCCO have had a direct negative impact on the cash position of the charity. In addition, during 2024/2025 clients of Allied Services Trust have continued to die. There are not enough deputyship clients being referred to Allied Services Trust with estates that allow for assessed costs. The changes to Practice Direction 19B and the above mentioned issues make taking appointment as Deputy no longer financially viable.

The number of clients who have died during 2024/2025 still have estates waiting probate which has created a delay in receiving outstanding fees and has a negative impact on the cash flow of the charity.

The charitable company has free reserves of £142,797 as at 31 May 2025 (2024 - £149,633). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

Plans for future periods

Our Plans during the period 01.06.2025 to 31.05.2026

1.To Rehome all deputyship cases.

a.Requesting discharge from the Court of Protection for low value clients who will be rehomed to organisations prepared to act as an appointee.

b.Requesting discharge from the Court of Protection for the remaining deputyship cases who will be rehomed to a Panel Deputy.

2.To focus on the remaining Lasting Power of Attorney clients.

3.To develop a marketing strategy to attract new clients to Allied Services Trust who require drafting services for Lasting Power of Attorney and Deputyship Applications, or administration services in relation to Lasting Powers of Attorney.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

Allied Services Trust

Trustees' Report (continued)

Recruitment and appointment of new trustees

The existing Board of Allied Services Trust approach those who have shown interest in Allied Services trust historically and have skill sets that would enhance the Boards knowledge to support the development and growth of the charity and also provide technical working knowledge of legislation and Court of Protection practice and procedure.

The Board take care to ensure that only those who have the time, experience, and commitment are appointed to act as a Trustee. As the charity is active and has a growing client base, it is essential that those who hold appointment as Trustees can take an active role to develop strategy to guide the organisation.

Reference and Administrative Details

Charity Registration Number: 1148194

Company Registration Number: 07930954

Registered Office: The Granary
Newlands Manor Farm
Everton
Hampshire
SO41 0BG

Trustees: Mr J A Batey
Ms H Burrell
Dr M J Broad

Independent Examiner: Ward Goodman Audit Services Limited
4 Cedar Park, Cobham Road
Ferndown Industrial Estate, Wimborne
Dorset
BH21 7SF

The annual report was approved by the trustees of the charity on 9/10/25 and signed on its behalf by:



Dr M J Broad
Trustee

Allied Services Trust

Independent Examiner's Report to the trustees of Allied Services Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity's trustees of the 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 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I 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 Allied Services Trust 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)].

Allied Services Trust

**Independent Examiner's Report to the trustees of Allied Services Trust ('the Company')
(continued)**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
T G Froud ACA
ICAEW

Ward Goodman Audit Services Ltd
4 Cedar Park, Cobham Road
Ferndown Industrial Estate, Wimborne
Dorset
BH21 7SF

Date: 24/10/2025

Allied Services Trust

Statement of Financial Activities for the Year Ended 31 May 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	1,749	1,749	307
Other trading activities	3	160,448	160,448	160,085
Investment income	4	1,051	1,051	1,101
Other income		76	76	524
Total income		<u>163,324</u>	<u>163,324</u>	<u>162,017</u>
Expenditure on:				
Raising funds		(175)	(175)	(164)
Charitable activities	5	<u>(170,302)</u>	<u>(170,302)</u>	<u>(172,546)</u>
Total expenditure		<u>(170,477)</u>	<u>(170,477)</u>	<u>(172,710)</u>
Net expenditure		<u>(7,153)</u>	<u>(7,153)</u>	<u>(10,693)</u>
Net movement in funds		(7,153)	(7,153)	(10,693)
Reconciliation of funds				
Total funds brought forward		<u>149,950</u>	<u>149,950</u>	<u>160,643</u>
Total funds carried forward	14	<u>142,797</u>	<u>142,797</u>	<u>149,950</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 17 form an integral part of these financial statements.

Allied Services Trust

**(Registration number: 07930954)
Balance Sheet as at 31 May 2025**

	Note	Unrestricted	Restricted	2025 £	2024 £
Fixed assets					
Tangible assets	10	-	-	-	317
Current assets					
Debtors	11	59,094	-	59,094	109,672
Cash at bank and in hand	12	<u>95,097</u>	<u>-</u>	<u>95,097</u>	<u>60,550</u>
		154,191	-	154,191	170,222
Creditors: Amounts falling due within one year	13	<u>(11,394)</u>	<u>-</u>	<u>(11,394)</u>	<u>(20,589)</u>
Net current assets		<u>142,797</u>	<u>-</u>	<u>142,797</u>	<u>149,633</u>
Net assets		<u>142,797</u>	<u>-</u>	<u>142,797</u>	<u>149,950</u>
Funds of the charity:					
Unrestricted income funds					
Unrestricted funds				<u>142,797</u>	<u>149,950</u>
Total funds	14			<u>142,797</u>	<u>149,950</u>


For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 9/10/25 and signed on their behalf by:


.....
Dr M J Broad
Trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Allied Services Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

1 Accounting policies (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings - 25% on cost

A capitalisation policy has been set by the trustees that any items over £500 and with a useful economic life of over 3 years will be considered for capitalisation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

1 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

2 Income from donations and legacies

	Total 2025 £	Total 2024 £
Donations and legacies;		
Donations from individuals	1,749	307
	1,749	307

3 Income from other trading activities

	Total funds £	Total 2024 £
Trading income;		
Other trading income	160,448	160,085
	160,448	160,085

4 Investment income

	Total 2025 £	Total 2024 £
Other investment income	1,051	1,101

5 Expenditure on charitable activities

	Note	Total 2025 £	Total 2024 £
Direct costs		22,670	23,252
Staff costs		129,639	137,712
Allocated support costs	6	10,884	8,890
Governance costs	6	7,109	2,692
		170,302	172,546

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

6 Analysis of governance and support costs

Governance costs

	Total 2025 £	Total 2024 £
Staff costs		
Other staff costs	421	270
Other governance costs	251	-
Independent examiner's fee	1,940	1,893
Legal and professional fees	4,497	529
	7,109	2,692

7 Trustees remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

During the year ended 31 May 2025, one trustees was reimbursed expenses totalling £245 (2024: £177)

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	121,957	121,253
Social security costs	865	1,768
Pension costs	6,817	14,691
Other staff costs	421	270
	130,060	137,982

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Staff numbers	8	9

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

8 Staff costs (continued)

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £58,817 (2024 - £65,554).

9 Comparatives for the statement of financial activities

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	307	307
Other trading activities	3	160,085	160,085
Investment income	4	1,101	1,101
Other income		524	524
Total income		<u>162,017</u>	<u>162,017</u>
Expenditure on:			
Raising funds		(164)	(164)
Charitable activities	5	<u>(172,546)</u>	<u>(172,546)</u>
Total expenditure		<u>(172,710)</u>	<u>(172,710)</u>
Net expenditure		<u>(10,693)</u>	<u>(10,693)</u>
Net movement in funds		(10,693)	(10,693)
Reconciliation of funds			
Total funds brought forward		<u>160,643</u>	<u>160,643</u>
Total funds carried forward	14	<u>149,950</u>	<u>149,950</u>

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

10 Tangible fixed assets

	Furniture and equipment	Total
	£	£
Cost		
At 1 June 2024	<u>7,694</u>	<u>7,694</u>
At 31 May 2025	<u>7,694</u>	<u>7,694</u>
Depreciation		
At 1 June 2024	7,377	7,377
Charge for the year	<u>317</u>	<u>317</u>
At 31 May 2025	<u>7,694</u>	<u>7,694</u>
Net book value		
At 31 May 2025	<u>-</u>	<u>-</u>
At 31 May 2024	<u>317</u>	<u>317</u>

11 Debtors

	2025	2024
	£	£
Trade debtors	43,882	59,138
Prepayments and accrued income	15,212	45,534
Other debtors	-	5,000
	<u>59,094</u>	<u>109,672</u>

12 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	<u>95,097</u>	<u>60,550</u>

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2025 (continued)

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	561	1,442
Other taxation and social security	894	1,593
VAT	7,400	10,910
Other creditors	599	4,301
Accruals	1,940	2,343
	11,394	20,589

14 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
Unrestricted funds				
<i>General</i>				
General Funds	149,950	163,324	(170,477)	142,797
	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	160,643	162,017	(172,710)	149,950

15 Related party transactions

There were no related party transactions for the year ended 31 May 2025 nor for the year ended 31 May 2024.

ALLIED SERVICES TRUST

England & Wales - Charity number 1148194

Accounts

REGISTERED COMPANY NUMBER: 07930954 (England and Wales)
REGISTERED CHARITY NUMBER: 1148194

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2024
for
Allied Services Trust**

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Allied Services Trust

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for the Year Ended 31 May 2024**

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Allied Services Trust

Report of the Trustees for the Year Ended 31 May 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Who we are

We are a group of professionals from the legal and voluntary sector who have come together with the aim of delivering an alternative business model to help safeguard those at risk of losing capacity through the provision of education and services relating to Powers of Attorney and connected matters because:

1. There are a significant number of the population, particularly the aged, who are without IT facility to make an LPA online.
2. There are hundreds of thousands more who do not have the skill set or confidence to prepare for possible mental incapacity by making these vital documents themselves.
3. Many people feel they cannot afford to pay the commercial rates charged by professionals operating from a profit-making entity for preparing an LPA.
4. The cost incurred, due to lack of preparation for times of vulnerability, to individuals, families, charities, support agencies, Local Authorities, Government Departments and the taxpayer is increasing and is not sustainable.

Our Objectives and Activities

1. Provide unbiased education - We raise awareness about the importance of preparing for possible incapacity.
2. Empower People - To make informed decisions about who might help them in the future with their financial and welfare matters.
3. Offer drafting and administration services - Which are affordable and accessible
4. Operate on a not-for-profit basis - Offering additional charitable support for those who are experiencing financial hardship.
5. Take appointment as Attorney or Court Appointed Deputy - For those who are vulnerable and have no-one else to act on their behalf.

Our Vision

Our vision is to be a highly respected national charity and partner of choice for the delivery of education, legal and support services in relation to personal financial and welfare matters.

Our Mission

We want to use influence to effect a social change and develop the application of law in the field of Court of Protection work so that vulnerable individuals are not exploited by commercial interests.

Our Values

1. Integrity - we act with honesty, integrity, and consistency in all that we do.
2. Independence - we are independent and transparent in all aspects of our work.
3. People Focused - People are at the heart of everything we do. We support one another and those we work with. Customers come first. We trust, encourage, and develop our staff because we know that it's our people who make us what we are.

Allied Services Trust

Report of the Trustees for the Year Ended 31 May 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our Achievements during the period 01.06.2023 to 31.05.2024

1. Increased office space at The Granary. With increasing staff numbers the ability to secure the additional first floor office was too good an opportunity to miss. This additional office space gives room for business growth and is being used.
2. Continued to increase our customer base for drafting and registration of Lasting Powers of Attorney.
3. Continued to increase our customer base for drafting Court of Protection Applications.
4. Continued to increase our appointments as Attorney for vulnerable adults.
5. Continued to increase our appointments as Court appointed Deputy for vulnerable adults.
6. Continued to receive referrals from NHS Older Persons Mental Health Teams, Social Services, Medical Professionals, and large well-respected national charities.
7. Maintained the Buy with Confidence Accreditation with Hampshire County Council, receiving continuing positive feedback, with a five-star approval rating.
8. Continued to develop positive working relationships with the Office of the Public Guardian Professional Deputyship Team.
9. Maintained COBSEO membership.
10. Maintained COPPA membership.
11. Maintained membership of the Court of Protection Deputyship Forum.
12. Followed the Business Plan.
13. Recruited two new members of staff.
14. Purchased IT equipment to support new staff members.
15. Purchased software to enhance and support existing HR policy and procedure.
16. Continued internal working process to support staff working remotely.
17. Maintained financial independence.
18. Increased the contingency fund.

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that the charity should hold in reserves the equivalent of six months general running costs. It is agreed that a minimum of £1,000 a year is to be placed into this account until that level is achieved. This policy will be reviewed every twelve months.

It should be noted that currently there are significant delays with the Senior Courts Costs Office (SCCO) issuing final costs certificates. This has had a direct negative impact on the cash position of the charity. In addition, during 2023/2024 AST has had a number of the client base die. The length of time awaiting probate again has had an impact on the cash position of the charity. Both situations are being monitored carefully by the Board of Trustees.

The charitable company has free reserves of £144,633 as at 31 May 2024 (2023 - £159,815). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

FUTURE PLANS

Our Plans during the period 01.06.2024 to 31.05.2025

1. Maintain existing work.
2. Recruit more Case Administrators to support our growing administration client base.
3. To continue an outreach program and implement to extend geographical visiting area.
4. Continue with various research projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Allied Services Trust

**Report of the Trustees
for the Year Ended 31 May 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The existing Board of Allied Services Trust approach those who have shown interest in Allied Services Trust historically and have skill sets that would enhance the Boards knowledge to support the development and growth of the charity and also provide technical working knowledge of legislation and Court of Protection practice and procedure.

The Board take care to ensure that only those who have the time, experience, and commitment are appointed to act as a Trustee. As the charity is active and has a growing client base, it is essential that those who hold appointment as Trustees can take an active role to develop strategy to guide the organisation.

Key management remuneration

Key management personnel is deemed to be the CEO, who holds the responsibility of the day to day running of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07930954 (England and Wales)

Registered Charity number

1148194

Registered office

The Granary
Newlands Manor Farm
Everton
Lymington
Hampshire
SO41 0JH

Trustees

Mr J A Batey Lawyer
Dr M J Broad University Professor
Ms H Burrell Charity Consultant
Ms R Stickler Barrister (resigned 7.3.24)

Independent Examiner

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Chief Executive Officer

Deborah Pardoe

Approved by order of the board of trustees on 31/05/2024 and signed on its behalf by:



.....
Dr M J Broad - Trustee

**Independent Examiner's Report to the Trustees of
Allied Services Trust**

Independent examiner's report to the trustees of Allied Services Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity's trustees of the 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 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I 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 in order to enable a proper understanding of the accounts to be reached.



I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date:11 October 2024.....

Allied Services Trust

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 May 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	831	1,391
Other trading activities	3	160,085	222,293
Investment income	4	1,101	279
Total		<u>162,017</u>	<u>223,963</u>
 EXPENDITURE ON			
Charitable activities			
Charitable Activities		172,546	139,036
Other		164	107
Total		<u>172,710</u>	<u>139,143</u>
 NET INCOME/(EXPENDITURE)		 (10,693)	 84,820
 RECONCILIATION OF FUNDS			
Total funds brought forward		160,643	75,823
 TOTAL FUNDS CARRIED FORWARD		 <u>149,950</u>	 <u>160,643</u>

The notes form part of these financial statements

Allied Services Trust

**Balance Sheet
31 May 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	10	317	828
CURRENT ASSETS			
Debtors	11	109,672	97,486
Cash at bank		60,550	80,283
		170,222	177,769
CREDITORS			
Amounts falling due within one year	12	(20,589)	(17,954)
		149,633	159,815
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES			
		149,950	160,643
NET ASSETS			
		149,950	160,643
FUNDS			
Unrestricted funds	13	149,950	160,643
TOTAL FUNDS			
		149,950	160,643

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Allied Services Trust

Balance Sheet - continued
31 May 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31/10/2024
and were signed on its behalf by:



.....
Dr M J Broad - Trustee

The notes form part of these financial statements

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Government Grants

Government grants relating to the job retention scheme shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings - 25% on cost

A capitalisation policy has been set by the trustees that any items over £500 and with a useful economic life of over 3 years will be considered for capitalisation.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

1. ACCOUNTING POLICIES - continued

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	307	139
Other Income	524	1,252
	<u>831</u>	<u>1,391</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Services	-	4
Deputyship Administrations	52,053	49,390
Deputyship Applications	13,410	7,371
LPA Administration	89,491	150,439
LPA & EPA Registrations	5,131	15,089
	<u>160,085</u>	<u>222,293</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	1,101	279
	<u>1,101</u>	<u>279</u>

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

5. SUPPORT COSTS

		Governance costs
		£
Charitable Activities		<u>2,195</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>511</u>	<u>1,716</u>

During the year ended 31 May 2024, the independent examiners' were paid a total of £1,785 (2023: £1,700).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

During the year ended 31 May 2024, one trustee was reimbursed expenses totalling £177 (2023:£nil).

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	121,253	101,263
Social security costs	1,768	1,045
Other pension costs	<u>14,691</u>	<u>1,351</u>
	<u>137,712</u>	<u>103,659</u>

Key management remuneration within the year totalled £65,554 (2023: £38,585).

The average monthly number of employees during the year was as follows:

	2024	2023
Staff numbers	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted
fund
£

INCOME AND ENDOWMENTS FROM

Donations and legacies

1,391

Other trading activities

222,293

Investment income

279

Total

223,963

EXPENDITURE ON

Charitable activities

Charitable Activities

139,036

Other

107

Total

139,143

NET INCOME

84,820

RECONCILIATION OF FUNDS

Total funds brought forward

75,823

TOTAL FUNDS CARRIED FORWARD

160,643

10. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 June 2023 and 31 May 2024

7,694

DEPRECIATION

At 1 June 2023

6,866

Charge for year

511

At 31 May 2024

7,377

NET BOOK VALUE

At 31 May 2024

317

At 31 May 2023

828

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	59,138	47,405
Other debtors	5,000	-
Prepayments and accrued income	45,534	50,081
	<u>109,672</u>	<u>97,486</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,443	937
Social security and other taxes	1,593	1,346
VAT	10,910	11,516
Other creditors	4,300	1,955
Accruals and deferred income	2,343	2,200
	<u>20,589</u>	<u>17,954</u>

13. MOVEMENT IN FUNDS

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
Unrestricted funds			
General fund	160,643	(10,693)	149,950
	<u>160,643</u>	<u>(10,693)</u>	<u>149,950</u>
TOTAL FUNDS	<u>160,643</u>	<u>(10,693)</u>	<u>149,950</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	162,017	(172,710)	(10,693)
	<u>162,017</u>	<u>(172,710)</u>	<u>(10,693)</u>
TOTAL FUNDS	<u>162,017</u>	<u>(172,710)</u>	<u>(10,693)</u>

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	75,823	84,820	160,643
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,823</u>	<u>84,820</u>	<u>160,643</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,963	(139,143)	84,820
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>223,963</u>	<u>(139,143)</u>	<u>84,820</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.22 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	75,823	74,127	149,950
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,823</u>	<u>74,127</u>	<u>149,950</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	385,980	(311,853)	74,127
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>385,980</u>	<u>(311,853)</u>	<u>74,127</u>

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2024**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Allied Services Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	307	139
Other Income	524	1,252
	831	1,391
Other trading activities		
Services	-	4
Deputyship Administrations	52,053	49,390
Deputyship Applications	13,410	7,371
LPA Administration	89,491	150,439
LPA & EPA Registrations	5,131	15,089
	160,085	222,293
Investment income		
Interest receivable - trading	1,101	279
	162,017	223,963
EXPENDITURE		
Charitable activities		
Wages	121,253	101,263
Social security	1,768	1,045
Pensions	14,691	1,351
Insurance	3,256	3,668
Telephone	1,106	976
Postage and stationery	5,861	4,689
Rent	11,611	13,790
Subscriptions	906	429
Travel expenses	270	661
Computer maintenance	5,195	3,640
Miscellaneous expense	2,892	2,462
Administrative expenses	777	894
Professional services	227	-
Bad Debts	26	-
Fixtures and fittings	512	1,716
	170,351	136,584
Other		
Bank interest payable	164	107

This page does not form part of the statutory financial statements

Allied Services Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2024**

	2024 £	2023 £
Support costs		
Governance costs		
Accountancy fees	2,195	2,452
Total resources expended	172,710	139,143
Net (expenditure)/income	<u>(10,693)</u>	<u>84,820</u>

This page does not form part of the statutory financial statements

ALLIED SERVICES TRUST

England & Wales - Charity number 1148194

Accounts

REGISTERED COMPANY NUMBER: 07930954 (England and Wales)
REGISTERED CHARITY NUMBER: 1148194

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2023
for
Allied Services Trust**

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Allied Services Trust

**Contents of the Financial Statements
for the Year Ended 31 May 2023**

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Allied Services Trust (Registered number: 07930954)

**Report of the Trustees
for the Year Ended 31 May 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Who we are

We are a group of professionals from the legal and voluntary sector who have come together with the aim of delivering an alternative business model to help safeguard those at risk of losing capacity through the provision of education and services relating to Powers of Attorney and connected matters because:

1. It is estimated that 18% of the population, particularly the aged are without IT facility to make an LPA online.
2. There are hundreds of thousands more who do not have the skill set or confidence to prepare for possible mental incapacity by making these vital documents themselves.
3. Many people feel they cannot afford to pay the commercial rates charged by professionals operating from a profit-making entity for preparing an LPA.
4. The cost due to lack of preparation for times of vulnerability to individuals, families, charities, support agencies, Local Authorities, Government Departments and the taxpayer is increasing and is not sustainable.

Our Objectives and Activities

1. **Provide unbiased Education** - We raise awareness about the importance of preparing for possible incapacity.
2. **Empower People** - To make informed decisions about who might help them in the future with their financial and welfare matters.
3. **Offer drafting and administration services** - Which are affordable and accessible
4. **Operate on a not-for-profit basis** - Offering additional charitable support for those who are experiencing financial hardship.
5. **Take appointment as Attorney or Court Appointed Deputy** - For those who are vulnerable and have no-one else to act on their behalf.

Our Vision

Our vision is to be a highly respected national charity and partner of choice for the delivery of education, legal and support services in relation to personal financial and welfare matters.

Our Mission

We want to use influence to effect a social change and develop the application of law in the field of Court of Protection work so that vulnerable individuals are not exploited by commercial interests.

Our Values

1. Integrity - we act with honesty, integrity, and consistency in all that we do.
2. Independence - we are independent and transparent in all aspects of our work.
3. People Focused - People are at the heart of everything we do. We support one another and those we work with. Customers come first. We trust, encourage, and develop our staff because we know that it's our people who make us what we are.

**Report of the Trustees
for the Year Ended 31 May 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our Achievements during the period 01.06.2022 to 31.05.2023

1. Decreased office space at The Granary as the CEO and Charity Accountant are hotdesking.
2. Continued to increase our customer base for drafting and registration of Lasting Powers of Attorney.
3. Continued to increase our appointments as Attorney for vulnerable adults.
4. Continued to increase our appointments as Court appointed Deputy for vulnerable adults.
5. Continued to receive referrals from NHS Older Persons Mental Health Teams, Social Services, Medical Professionals, and large well-respected national charities.
6. Maintained the Buy with Confidence Accreditation with Hampshire County Council, receiving continuing positive feedback, with a five-star approval rating.
7. Continued to develop positive working relationships with the Office of the Public Guardian Professional Deputyship Team.
8. Maintained COBSEO membership.
9. Maintained COPPA membership.
10. Joined the Court of Protection Deputyship Forum.
11. Followed the Business Plan.
12. Recruited one new member of staff.
13. Purchased IT equipment to support new staff member.
14. Maintained internal working process and operation to support COVID 19 restrictions.
15. Continued internal working process to support staff working remotely.
16. Maintained financial independence.
17. Increased the contingency fund.

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that the charity should hold in reserves the equivalent of six months general running costs. It is agreed that a minimum of £1,000 a year is to be placed into this account until that level is achieved. This policy will be reviewed every twelve months.

The charitable company has free reserves of £159,815 as at 31 May 2023 (2022 - £73,279). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

FUTURE PLANS

Our Plans during the period 01.06.2023 to 31.05.2024

1. Maintain existing work.
2. Recruit more Case Administrators to support our growing administration client base.
3. Develop outreach program and implement to extend geographical visiting area.
4. Continue with various research projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Allied Services Trust (Registered number: 07930954)

**Report of the Trustees
for the Year Ended 31 May 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The existing Board of Allied Services Trust approach those who have shown interest in Allied Services Trust historically and have skill sets that would enhance the Boards knowledge to support the development and growth of the charity and also provide technical working knowledge of legislation and Court of Protection practice and procedure.

The Board take care to ensure that only those who have the time, experience, and commitment are appointed to act as a Trustee. As the charity is active and has a growing client base, it is essential that those who hold appointment as Trustees can take an active role to develop strategy to guide the organisation.

Key management remuneration

Key management personnel is deemed to be the CEO, who holds the responsibility of the day to day running of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07930954 (England and Wales)

Registered Charity number

1148194

Registered office

The Granary
Newlands Manor Farm
Everton
Lymington
Hampshire
SO41 0JH

Trustees

Mr J A Batey Lawyer
Dr M J Broad University Professor
Ms H Burrell Charity Consultant
Ms R Stickler Barrister

Independent Examiner

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Chief Executive Officer

Deborah Pardoe

Approved by order of the board of trustees on 17th September 2023 and signed on its behalf by:



Dr M J Broad – Chair of Trustees

**Independent Examiner's Report to the Trustees of
Allied Services Trust**

Independent examiner's report to the trustees of Allied Services Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity's trustees of the 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 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I 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 in order to enable a proper understanding of the accounts to be reached.



I M Rodd BSc FCA FCCA

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: ...14 November 2023

Allied Services Trust
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 May 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,391	151
Other trading activities	3	222,293	134,679
Investment income	4	<u>279</u>	<u>4</u>
Total		<u>223,963</u>	<u>134,834</u>
 EXPENDITURE ON			
Raising funds		-	35
Charitable activities			
Charitable Activities		139,036	124,460
Other		<u>107</u>	<u>120</u>
Total		<u>139,143</u>	<u>124,615</u>
 NET INCOME		 84,820	 10,219
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>75,823</u>	<u>65,604</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>160,643</u>	 <u>75,823</u>

The notes form part of these financial statements

Allied Services Trust (Registered number: 07930954)

**Balance Sheet
31 May 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	10	828	2,544
CURRENT ASSETS			
Debtors	11	97,486	45,880
Cash at bank		<u>80,283</u>	<u>42,857</u>
		177,769	88,737
CREDITORS			
Amounts falling due within one year	12	<u>(17,954)</u>	<u>(15,458)</u>
NET CURRENT ASSETS		<u>159,815</u>	<u>73,279</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>160,643</u>	<u>75,823</u>
NET ASSETS		<u>160,643</u>	<u>75,823</u>
FUNDS	13		
Unrestricted funds		<u>160,643</u>	<u>75,823</u>
TOTAL FUNDS		<u>160,643</u>	<u>75,823</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Allied Services Trust (Registered number: 07930954)

Balance Sheet - continued
31 May 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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



.....
Dr M J Broad - Trustee

The notes form part of these financial statements

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Government Grants

Government grants relating to the job retention scheme shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings - 25% on cost

A capitalisation policy has been set by the trustees that any items over £500 and with a useful economic life of over 3 years will be considered for capitalisation.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

1. ACCOUNTING POLICIES - continued

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	139	151
Other Income	<u>1,252</u>	<u>-</u>
	<u>1,391</u>	<u>151</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Services	4	2,895
Deputyship Administrations	49,390	7,370
Deputyship Applications	7,371	1,490
LPA Administration	150,439	110,817
LPA & EPA Registrations	<u>15,089</u>	<u>12,107</u>
	<u>222,293</u>	<u>134,679</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	<u>279</u>	<u>4</u>

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

5. SUPPORT COSTS

	Governance costs £ <u>2,452</u>
Charitable Activities	

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>1,716</u>	<u>1,827</u>

During the year ended 31 May 2023, the independent examiners' were paid a total of £2,040 (2022: £1,980).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	101,263	89,499
Social security costs	1,045	276
Other pension costs	<u>1,351</u>	<u>1,150</u>
	<u>103,659</u>	<u>90,925</u>

Key management remuneration within the year totalled £38,585 (2022: £35,012).

The average monthly number of employees during the year was as follows:

	2023	2022
Staff numbers	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	151
Other trading activities	134,679
Investment income	<u>4</u>
Total	<u>134,834</u>
 EXPENDITURE ON	
Raising funds	35
Charitable activities	
Charitable Activities	124,460
Other	<u>120</u>
Total	<u>124,615</u>
 NET INCOME	 10,219
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>65,604</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>75,823</u>
 10. TANGIBLE FIXED ASSETS	
	Fixtures and fittings £
COST	
At 1 June 2022 and 31 May 2023	<u>7,694</u>
DEPRECIATION	
At 1 June 2022	5,150
Charge for year	<u>1,716</u>
At 31 May 2023	<u>6,866</u>
NET BOOK VALUE	
At 31 May 2023	<u>828</u>
At 31 May 2022	<u>2,544</u>

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade debtors	47,405	33,769
Other debtors	-	453
Prepayments and accrued income	<u>50,081</u>	<u>11,658</u>
	<u>97,486</u>	<u>45,880</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade creditors	937	462
Social security and other taxes	1,346	894
VAT	11,516	11,826
Other creditors	1,955	226
Accruals and deferred income	<u>2,200</u>	<u>2,050</u>
	<u>17,954</u>	<u>15,458</u>

13. MOVEMENT IN FUNDS	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
Unrestricted funds			
General fund	75,823	84,820	160,643
	<u>75,823</u>	<u>84,820</u>	<u>160,643</u>
TOTAL FUNDS	<u>75,823</u>	<u>84,820</u>	<u>160,643</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	223,963	(139,143)	84,820
	<u>223,963</u>	<u>(139,143)</u>	<u>84,820</u>
TOTAL FUNDS	<u>223,963</u>	<u>(139,143)</u>	<u>84,820</u>

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	65,604	10,219	75,823
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>65,604</u>	<u>10,219</u>	<u>75,823</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,834	(124,615)	10,219
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>134,834</u>	<u>(124,615)</u>	<u>10,219</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	65,604	95,039	160,643
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>65,604</u>	<u>95,039</u>	<u>160,643</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,797	(263,758)	95,039
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>358,797</u>	<u>(263,758)</u>	<u>95,039</u>

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

ALLIED SERVICES TRUST

England & Wales - Charity number 1148194

Accounts

REGISTERED COMPANY NUMBER: 07930954 (England and Wales)
REGISTERED CHARITY NUMBER: 1148194

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2022**

for

Allied Services Trust

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Allied Services Trust

**Contents of the Financial Statements
for the Year Ended 31 May 2022**

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Notes to the Financial Statements	7 to 13

**Report of the Trustees
for the Year Ended 31 May 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Who we are

We are a group of professionals from the legal and voluntary sector who have come together with the aim of delivering an alternative business model to help safeguard those at risk of losing capacity through the provision of education and services relating to Powers of Attorney and connected matters because:

1. It is estimated that 18% of the population, particularly the aged are without IT facility to make an LPA online.
2. There are hundreds of thousands more who do not have the skill set or confidence to prepare for possible mental incapacity by making these vital documents themselves.
3. Many people feel they cannot afford to pay the commercial rates charged by professionals operating from a profit-making entity for preparing an LPA.
4. The cost due to lack of preparation for times of vulnerability to individuals, families, charities, support agencies, Local Authorities, Government Departments and the taxpayer is increasing and is not sustainable.

Our Objectives and Activities

1. **Provide unbiased Education** - We raise awareness about the importance of preparing for possible incapacity.
2. **Empower People** - To make informed decisions about who might help them in the future with their financial and welfare matters.
3. **Offer drafting and administration services** - Which are affordable and accessible
4. **Operate on a not-for-profit basis** - Offering additional charitable support for those who are experiencing financial hardship.
5. **Take appointment as Attorney or Court Appointed Deputy** - For those who are vulnerable and have no-one else to act on their behalf.

Our Vision

Our vision is to be a highly respected national charity and partner of choice for the delivery of education, legal and support services in relation to personal financial and welfare matters.

Our Mission

We want to use influence to effect a social change and develop the application of law in the field of Court of Protection work so that vulnerable individuals are not exploited by commercial interests.

Our Values

1. **Integrity** - we act with honesty, integrity, and consistency in all that we do.
2. **Independence** - we are independent and transparent in all aspects of our work.
3. **People Focused** - People are at the heart of everything we do. We support one another and those we work with. Customers come first. We trust, encourage, and develop our staff because we know that it's our people who make us what we are.

**Report of the Trustees
for the Year Ended 31 May 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our Achievements during the period 01.06.2021 to 31.05.2022

1. Increased office space by renting additional ground floor office space at The Granary.
2. Increased our customer base for drafting and registration of Lasting Powers of Attorney.
3. Increased our appointments as Attorney for vulnerable adults.
4. Increased our appointments as Court appointed Deputy for vulnerable adults.
5. Continued referrals from NHS Older Persons Mental Health Teams, Social Services, Medical Professionals, and large well-respected national charities.
6. Maintained the Buy with Confidence Accreditation with Hampshire County Council, receiving continuing positive feedback, with a five-star approval rating.
7. Further developed positive working relationships with the Office of the Public Guardian Professional Deputyship Team.
8. Maintained COBSEO membership.
9. Maintained COPPA membership.
10. Followed the Business Plan.
11. Recruited a new trustee.
12. Recruited two members of staff.
13. Purchased IT equipment to support additional staff.
14. Maintained internal working process and operation to support COVID 19 restrictions.
15. Implemented internal working process and operation to support staff working remotely.
16. Maintained financial independence.

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that the charity should hold in reserves the equivalent of six months general running costs. It is agreed that a minimum of £1,000 a year is to be placed into this account until that level is achieved. This policy will be reviewed every twelve months.

The charitable company has free reserves of £73,279 as at 31 May 2022 (2021 - £61,910). The Trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted (and undesignated) reserves held at the year-end.

FUTURE PLANS

Our Plans during the period 01.06.2022 to 31.05.2023

1. Maintain existing work.
2. Extend the Board of Trustees.
3. Recruit more Case Administrators to support our growing administration client base.
4. Develop outreach program and implement to extend geographical visiting area.
5. Continue with various research projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The existing Board of Allied Services Trust approach those who have shown interest in Allied Services Trust historically and have skill sets that would enhance the Boards knowledge to support the development and growth of the charity and also provide technical working knowledge of legislation and Court of Protection practice and procedure.

The Board take care to ensure that only those who have the time, experience, and commitment to act as a Trustee. As the charity is active and has a growing client base, it is essential that those who hold appointment as Trustees can take an active role to develop strategy to guide the organisation.

**Report of the Trustees
for the Year Ended 31 May 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

Key management personnel is deemed to be the CEO, who holds the responsibility of the day to day running of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07930954 (England and Wales)

Registered Charity number

1148194

Registered office

The Granary
Newlands Manor Farm
Everton
Lymington
Hampshire
SO41 0JH

Trustees

J A Batey Lawyer (appointed 20.9.21)
Dr M J Broad University Professor
Ms H Burrell Charity Consultant
Ms R Stickler Barrister

Independent Examiner

Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Chief Executive Officer

Deborah Pardoe

Approved by order of the board of trustees on 15/9/2022 and signed on its behalf by:



.....
Dr M J Broad - Trustee

**Independent Examiner's Report to the Trustees of
Allied Services Trust**

Independent examiner's report to the trustees of Allied Services Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity's trustees of the 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 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I 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 in order to enable a proper understanding of the accounts to be reached.



Miss Jen Richardson BA (Hons) ACA FCCA DChA
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 11th October 2022

Allied Services Trust

**Statement of Financial Activities
for the Year Ended 31 May 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	151	10,120
Other trading activities	3	134,679	96,365
Investment income	4	4	3
Total		134,834	106,488
 EXPENDITURE ON			
Raising funds		35	243
Charitable activities			
Charitable Activities		124,460	102,033
Other		120	(1,460)
Total		124,615	100,816
 NET INCOME		 10,219	 5,672
 RECONCILIATION OF FUNDS			
Total funds brought forward		65,604	59,932
 TOTAL FUNDS CARRIED FORWARD		 75,823	 65,604

Allied Services Trust (Registered number: 07930954)

**Balance Sheet
31 May 2022**

		2022 Unrestricted fund £	2021 Total funds as restated £
	Notes		
FIXED ASSETS			
Tangible assets	11	2,544	3,694
CURRENT ASSETS			
Debtors	12	45,880	17,658
Cash at bank		42,857	49,255
		<hr/>	<hr/>
		88,737	66,913
CREDITORS			
Amounts falling due within one year	13	(15,458)	(5,003)
		<hr/>	<hr/>
NET CURRENT ASSETS		73,279	61,910
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		75,823	65,604
		<hr/>	<hr/>
NET ASSETS		75,823	65,604
		<hr/>	<hr/>
FUNDS	14		
Unrestricted funds		75,823	65,604
		<hr/>	<hr/>
TOTAL FUNDS		75,823	65,604
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15/19/2022 and were signed on its behalf by:


.....
M J Broad - Trustee

The notes form part of these financial statements

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Government Grants

Government grants relating to the job retention scheme shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings - 25% on cost

A capitalisation policy has been set by the trustees that any items over £500 and with a useful economic life of over 3 years will be considered for capitalisation.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

1. ACCOUNTING POLICIES - continued

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

2. DONATIONS AND LEGACIES

	2022	2021 as restated
	£	£
Donations	151	620
Grants	-	9,500
	151	10,120
	151	10,120

Grants received, included in the above, are as follows:

	2022	2021 as restated
	£	£
Covid-19 Recovery Grants	-	9,500
	-	9,500
	-	9,500

3. OTHER TRADING ACTIVITIES

	2022	2021 as restated
	£	£
Services	2,895	-
Deputyship Administrations	7,370	2,327
Deputyship Applications	1,490	13,969
LPA Administration	110,817	68,553
LPA & EPAa Registrations	12,107	11,516
	134,679	96,365
	134,679	96,365

4. INVESTMENT INCOME

	2022	2021 as restated
	£	£
Interest receivable - trading	4	3
	4	3
	4	3

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

5. SUPPORT COSTS

	Governance costs £ <u>2,003</u>
Charitable Activities	

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021 as restated
	£	£
Depreciation - owned assets	<u>1,827</u>	<u>1,607</u>

During the year ended 31 May 2022, the independent examiners' were paid a total of £1,980 (2021: £440).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

8. STAFF COSTS

	2022	2021 as restated
	£	£
Wages and salaries	89,499	73,960
Social security costs	276	-
Other pension costs	<u>1,150</u>	<u>1,077</u>
	<u>90,925</u>	<u>75,037</u>

Key management remuneration within the year totalled £35,012 (2021: £32,305).

The average monthly number of employees during the year was as follows:

	2022	2021 as restated
Staff numbers	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,120
Other trading activities	96,365
Investment income	3
	106,488
EXPENDITURE ON	
Raising funds	243
Charitable activities	
Charitable Activities	102,033
Other	(1,460)
	100,816
	5,672
NET INCOME	
RECONCILIATION OF FUNDS	
Total funds brought forward	59,932
	65,604
	65,604

10. PRIOR YEAR ADJUSTMENT

A first prior year adjustment has been recorded due to an aspect of the balance sheet being incorrectly treated as stock within the year ended 31 May 2021. This resulted in £4,231 being incorrectly allocated as an expense within the Profit & Loss account, resulting in an error occurring within the reserves brought forward.

The second prior year adjustment is in respect of a fund totalling £1,032 recorded as restricted in the 31 May 2021 financial statements filed with the Charities Commission, however, the Trustees do not believe that this fund should have been restricted in the financial statements to 31 May 2021 as it was previously expended in a prior period.

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2021	26,743
Additions	677
Disposals	(19,726)
At 31 May 2022	<u>7,694</u>
DEPRECIATION	
At 1 June 2021	23,049
Charge for year	1,827
Eliminated on disposal	(19,726)
At 31 May 2022	<u>5,150</u>
NET BOOK VALUE	
At 31 May 2022	<u><u>2,544</u></u>
At 31 May 2021	<u><u>3,694</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Trade debtors	33,769	12,025
Other debtors	453	75
Prepayments and accrued income	11,658	5,558
	<u>45,880</u>	<u>17,658</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Trade creditors	462	612
Social security and other taxes	894	892
VAT	11,826	2,801
Other creditors	226	258
Accruals and deferred income	2,050	440
	<u>15,458</u>	<u>5,003</u>

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

14. MOVEMENT IN FUNDS

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	65,604	10,219	75,823
	<u>65,604</u>	<u>10,219</u>	<u>75,823</u>
TOTAL FUNDS	<u>65,604</u>	<u>10,219</u>	<u>75,823</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,834	(124,615)	10,219
	<u>134,834</u>	<u>(124,615)</u>	<u>10,219</u>
TOTAL FUNDS	<u>134,834</u>	<u>(124,615)</u>	<u>10,219</u>

Comparatives for movement in funds

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	59,932	5,672	65,604
	<u>59,932</u>	<u>5,672</u>	<u>65,604</u>
TOTAL FUNDS	<u>59,932</u>	<u>5,672</u>	<u>65,604</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,488	(100,816)	5,672
	<u>106,488</u>	<u>(100,816)</u>	<u>5,672</u>
TOTAL FUNDS	<u>106,488</u>	<u>(100,816)</u>	<u>5,672</u>

Allied Services Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2022**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	59,932	15,891	75,823
TOTAL FUNDS	<u>59,932</u>	<u>15,891</u>	<u>75,823</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,322	(225,431)	15,891
TOTAL FUNDS	<u>241,322</u>	<u>(225,431)</u>	<u>15,891</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

ALLIED SERVICES TRUST

England & Wales - Charity number 1148194

Accounts

Company registration number: 07930954

Charity registration number: 1148194

Allied Services Trust
(A charitable company limited by guarantee)
for the year ended 31 May 2021
Annual Report for Financial Statements

Allied Services Trust

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Allied Services Trust
Reference and Administrative Details

Trustees Professor M J Broad - Chairman
 Mrs R Sticker
 Mrs H Burrell

Principle Office Office no 1
 The Granary
 Newlands Manor Farm
 Everton
 Hampshire
 SO41 0JH

Company Registration Number 7930954

Charity Registration Number 1148194

Bankers HSBC
 Lymington
 102 High Street
 Lymington
 Hampshire
 SO41 9ZP

Accountants Hub Accountants Ltd
 2a Highfield Road
 Ringwood
 Hampshire
 BH24 1RQ

ALLIED SERVICES TRUST

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

Trustees

Professor M J Broad - Chairman
Mrs R Stickler
Mrs H Burrell

Allied Services Trust (AST) was founded and registered on 1 February 2012 in England and Wales as a company limited by guarantee number: 7930954, and became a registered charity in England and Wales on 18 July 2012 number: 1148194. We operate on a not for profit basis for those who do not meet our charitable criteria.

We follow our Governing Document, the Memorandum and Articles of Association, with regard to the appointment of Trustees and board meetings. Authority has been given to the CEO (Deborah Pardoe) to report to the board on a regular basis.

Our Objectives and Activities

1. **Provide unbiased education** - We raise awareness about the importance of preparing for possible incapacity.
2. **Empower people** - To make informed decisions about who might help them in the future with their financial and welfare matters.
3. **Offer drafting and administration services** - Which are affordable and accessible.
4. **Operate on a not for profit basis** - Offering additional support for those who are experiencing financial hardship.
5. **Take appointment as Attorney or Court Appointed Deputy** - For those who are vulnerable and have no-one else to act on their behalf.

Who We Are

We are a group of professionals from the legal and voluntary sector who have come together with the aim of delivering an alternative business model to help safeguard those at risk of losing capacity. We do this by providing education and services relating to Powers of Attorney and connected matters because:

1. It is estimated that 18% of the population, particularly the aged, don't have access to an IT facility to create their own LPA online.
2. There are hundreds of thousands more who do not have the skill set or confidence to prepare for possible mental incapacity by making these vital documents themselves.
3. Many people feel they cannot afford to pay the commercial rates charged by professionals operating from a profit making entity for preparing an LPA.
4. The cost due to lack of preparation for times of vulnerability to individuals, families, charities support agencies, Local Authorities, Government Departments and the tax payer is increasing and is not sustainable

Our Vision

Our vision is to be a highly respected national charity and partner of choice for the delivery of education, legal and support services in relation to personal financial and welfare matters.

Allied Services Trust

Trustees' Report

Our Mission

We want to use influence to effect a social change and develop the application of law in the field of Court of Protection work so that vulnerable individuals are not exploited by commercial interests.

Our Values

1. **Integrity** – we act with honesty, integrity and consistency in all that we do.
2. **Independence** – we are independent and transparent in all aspects of our work.
3. **People Focused** – People are at the heart of everything we do. We support one another and those we work with. Customers come first. We trust, encourage and develop our staff and volunteers because we know that it's our people who make us what we are.

Our Achievements during the period 01.06.2020 to 31.05.2021

1. Maintained and increased constant customer base for drafting and registration of Lasting Powers of Attorney.
2. Increased appointments as Attorney and Replacement Attorney for vulnerable adults.
3. Worked with local authorities to support cohorts of vulnerable adults, taking deputyship appointments
4. Significant and increasing referrals from NHS Older Persons Mental Health Teams, Social Services, Medical Professionals and large well-respected national charities.
5. Maintained the Buy with Confidence Accreditation with Hampshire County Council, receiving continuing positive feedback.
6. Further developed positive working relationships with the Office of the Public Guardian Professional Deputyship Team.
7. Maintained COBSEO membership.
8. Maintained COPPA membership.
9. Followed the Business Plan.
10. Purchased IT equipment to support additional staff.
11. Implemented internal working process and operation to support COVID 19 restrictions.
12. Maintained financial independence.
13. Maintained the contingency fund.
14. During COVID 19 the organisation did not furlough staff, implementing remote working practices to support our client base.

Our Plans during the period 01.06.2021 to 31.05.2022

1. Extend the Board of Trustees.
2. Recruit more Case Administrators to support our growing administration client base.
3. Implement the remote satellite office to increase outreach and extend geographical visiting area.


Reserves Policy

The Trustees have agreed that the charity should hold in reserves the equivalent of six months general running costs. At present the charity has £25,000 plus interest in the reserves account. It is agreed that a minimum of £1,000 a year is to be placed into this account until that level is achieved. This policy will be reviewed every twelve months.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the Charity on 20/05/21 and signed on its behalf by:


.....
Professor M J Broad
Chairman

Allied Services Trust

Statement of Trustees' Responsibilities

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


Company law requires the trustees to prepare financial statements for each financial year.

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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make adjustments 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.

Approved by the trustees of the Charity on 20/9/21 and signed on its behalf by:


.....
Professor M J Broad
Chairman

Allied Services Trust

Independent Examiner's Report to the Trustees of Allied Services Trust

INDEPENDENT EXAMINER'S REPORT to the Trustees of the Allied Services Trust
I report on the accounts of the Trust for the year ended 31 May 2021, which are set out on pages 8 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (The Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true & fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respects the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached

Hub Accountants Ltd

Hub Accountants
1st Floor Offices
2A Highfield Road
Ringwood
BH24 1RQ

Date 20/9/21

Allied Services Trust

Statement of Financial Activities for the Year Ended 31 May 2021
(Including Income and Expenditure account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	11,830	-	11,830	438
Charitable activities	3	90,423	-	90,423	73,884
Investment income	4	3	-	3	49
Total Income		102,255	-	102,255	74,370
Expenditure on:					
Charitable activities	5	96,841	-	96,841	82,256
Governance costs	6	3,974	-	3,974	5,607
		100,815	-	100,815	87,863
Other recognised gains and losses					
Net movement in funds		1,441	-	1,441	-13,493
Reconciliation of funds					
Total funds brought forward		63,131	1,032	64,163	77,656
Total funds carried forward	13	64,572	1,032	65,604	64,163

Alled Services Trust

(Registration number: 07930954)
Balance Sheet as at 31 May 2021


	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	9	3,693	4,711
Current assets			
Debtors	10	17,706	18,788
Cash at bank and in hand		<u>49,207</u>	<u>45,301</u>
		66,913	64,089
Creditors: Amounts falling due within one year	11	<u>(5,002)</u>	<u>(4,638)</u>
Net current liabilities		<u>61,911</u>	<u>59,451</u>
Net assets		<u>65,604</u>	<u>64,163</u>
Funds of the Charity:			
Restricted income funds	13	1,032	1,032
Unrestricted income funds	13	<u>64,572</u>	<u>63,131</u>
TOTAL FUNDS		<u>65,604</u>	<u>64,163</u>

For the financial year ending 31 May 2021 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies for issue on 20/5/21 and signed on their behalf by:


.....
Professor M J Broad
Chairman

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

(b) Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficiently reliability.

(c) Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probably and the amount can be reliably measured.

(d) Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

(e) Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

(f) Asset class

Office Equipment

Donated Computer Equipment

Depreciation method and rate

4 years straight line basis

4 years straight line basis

(g) Fund accounting

Unrestricted income funds are generally funds that are available for use at the trustees discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area for specific purposes, the use of which is restricted to that area of purposes.

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	280	-	280	438
Grants, including capital grants;				
Donations from companies	2,050	-	2,050	-
Coronavirus grant income	9,500	-	9,500	-
	<u>11,830</u>	<u>0</u>	<u>11,830</u>	<u>438</u>

3. Income from charitable activities

	Unrestricted funds General £	Total 2020	Total 2020
Primary Purpose Trading	<u>90,423</u>	<u>90,423</u>	<u>73,884</u>

4. Investment income

	Unrestricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	3	3	49
	<u>3</u>	<u>3</u>	<u>49</u>

5. Expenditure on charitable activities

	Total 2021 £	Total 2020 £
Rent	9,780	9,680
Wages	75,037	57,153
Staff training and welfare	173	297
Computer software and maintenance costs	3,014	7,364
Printing, postage and stationery	5,057	3,454
Sundry expenses	969	426
Telephone and fax	869	449
Travel and subsistence	1,620	1,896
Advertising	-	126
Bad debts	243	-
Pre registration VAT	(1,527)	-
Depreciation of office equipment	1,607	1,412
	<u>96,841</u>	<u>82,256</u>

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

6. Analysis of governance and support costs

Governance costs

	Unrestricted funds £	Total 2021 £	Total 2020 £
Accountancy fees	1,473	1,473	2,403
Professional indemnity insurance	2,501	2,501	3,204
	<u>3,974</u>	<u>3,974</u>	<u>5,607</u>

7. Net income/outgoing resources

Net incoming/(outgoing) resources for the year include:

	Total 2021	Total 2020
Depreciation of fixed assets	1,607	1,412
Accountancy fees	<u>1,473</u>	<u>2,403</u>

8. Taxation

No tax was charged in the year (2020- £nil)

9. Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2020	26,154	26,154
Additions	<u>589</u>	<u>5,597</u>
At 31 May 2021	<u>26,743</u>	<u>31,751</u>
Depreciation		
At 1 June 2020	21,442	21,442
Charge for the year	<u>1,607</u>	<u>1,607</u>
At 31 May 2021	<u>23,049</u>	<u>23,049</u>
Net book value		
At 31 May 2021	<u>3,693</u>	<u>8,701</u>
At 31 May 2020	<u>4,711</u>	<u>4,711</u>

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

10. Debtors

	2021	2020
	£	£
Work in progress	4,244	8,475
Trade debtors	12,147	7,890
Disbursements owed	123	1,232
Prepayments	1,191	1,191
	<u>17,706</u>	<u>18,788</u>

11. Creditors: amounts falling due within one year

	Total 2021	Total 2020
Trade creditors	611	119
Other creditors	1,151	187
VAT liability	2,801	3,833
Accruals	440	500
	<u>5,002</u>	<u>4,638</u>

12. Charity status

The charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

13. Funds

	Balance at 01 June 2020 £	Incoming resources £	Resources expanded £	Balance at 31 May 2021 £
Unrestricted general funds				
Unrestricted Income Funds	63,131	102,255	100,815	64,572
Restricted funds				
Restricted funds	1,032	-	-	1,032
Total funds	<u>64,163</u>	<u>102,255</u>	<u>100,815</u>	<u>65,604</u>
	Balance at 01 June 2019 £	Incoming resources £	Resources expanded £	Balance at 31 May 2020 £
Unrestricted general funds				
Unrestricted Income Funds	76,624	74,370	87,863	63,131
Restricted funds				
Restricted funds	1,032	-	-	1,032
	<u>77,656</u>	<u>74,370</u>	<u>87,863</u>	<u>64,163</u>

Allied Services Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

14. Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	3,693	-	3,693
Current assets	65,881	1,032	66,913
Current liabilities	(5,002)	-	(5,002)
Total net assets	<u>64,572</u>	<u>1,032</u>	<u>65,604</u>