

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 Stickler
 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 20th June 2021 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

Allied Services Trust

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

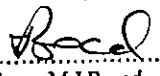
	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	9	3,693	4,711
Current assets			
Debtors	10	17,706	18,788
Cash at bank and in hand		<u>49,207</u>	<u>45,301</u>
		66,913	64,089
Creditors: Amounts falling due within one year	11	<u>(5,002)</u>	<u>(4,638)</u>
Net current liabilities		<u>61,911</u>	<u>59,451</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 20/9/21 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 probable 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	<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	<u>1,607</u>	<u>1,412</u>
	<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 expended £	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 expended £	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>