

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

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for the Year Ended 31 May 2022**

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**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**

		2022 Unrestricted fund £	2021 Total funds as restated £
INCOME AND ENDOWMENTS FROM	Notes		
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

The notes form part of these financial statements

Allied Services Trust (Registered number: 07930954)

**Balance Sheet
31 May 2022**

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

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 15/9/2022 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
	<u>151</u>	<u>10,120</u>

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

	2022	2021 as restated
	£	£
Covid-19 Recovery Grants	-	9,500
	<u>-</u>	<u>9,500</u>

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
	<u>134,679</u>	<u>96,365</u>

4. INVESTMENT INCOME

	2022	2021 as restated
	£	£
Interest receivable - trading	4	3
	<u>4</u>	<u>3</u>

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
Total	<u>106,488</u>
EXPENDITURE ON	
Raising funds	243
Charitable activities	
Charitable Activities	102,033
Other	(1,460)
Total	<u>100,816</u>
NET INCOME	<u>5,672</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	59,932
TOTAL FUNDS CARRIED FORWARD	<u><u>65,604</u></u>

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)
	<hr/>
At 31 May 2022	7,694
DEPRECIATION	
At 1 June 2021	23,049
Charge for year	1,827
Eliminated on disposal	(19,726)
	<hr/>
At 31 May 2022	5,150
NET BOOK VALUE	
At 31 May 2022	2,544
	<hr/>
At 31 May 2021	3,694
	<hr/>

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
	<hr/>	<hr/>
	45,880	17,658
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	15,458	5,003
	<hr/>	<hr/>

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
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
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
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
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.