

**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**

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for the Year Ended 31 May 2023**

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**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 14th 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**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	1,391	151
Other trading activities	3	222,293	134,679
Investment income	4	<u>279</u>	<u>4</u>
<b>Total</b>		<u>223,963</u>	<u>134,834</u>
 <b>EXPENDITURE ON</b>			
Raising funds		-	35
 <b>Charitable activities</b>			
Charitable Activities		139,036	124,460
Other		<u>107</u>	<u>120</u>
<b>Total</b>		<u>139,143</u>	<u>124,615</u>
 <b>NET INCOME</b>		84,820	10,219
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>75,823</u>	<u>65,604</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	10	828	2,544
<b>CURRENT ASSETS</b>			
Debtors	11	97,486	45,880
Cash at bank		<u>80,283</u>	<u>42,857</u>
		177,769	88,737
<b>CREDITORS</b>			
Amounts falling due within one year	12	(17,954)	(15,458)
		<u>159,815</u>	<u>73,279</u>
<b>NET CURRENT ASSETS</b>			
		<u>160,643</u>	<u>75,823</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>160,643</u>	<u>75,823</u>
<b>NET ASSETS</b>			
		<u>160,643</u>	<u>75,823</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>160,643</u>	<u>75,823</u>
<b>TOTAL FUNDS</b>		<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:

A handwritten signature in black ink, appearing to read 'Martin Broad', written over a dotted line.

.....  
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><u>1,391</u></u>	<u><u>151</u></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><u>222,293</u></u>	<u><u>134,679</u></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
	£
Charitable Activities	<u>2,452</u>

**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
	9	8
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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	151
Other trading activities	134,679
Investment income	<u>4</u>
<b>Total</b>	<u>134,834</u>
 <b>EXPENDITURE ON</b>	
Raising funds	35
 <b>Charitable activities</b>	
Charitable Activities	124,460
Other	<u>120</u>
<b>Total</b>	<u>124,615</u>
 <b>NET INCOME</b>	 10,219
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	 65,604
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>75,823</u>

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 June 2022 and 31 May 2023	<u>7,694</u>
 <b>DEPRECIATION</b>	
At 1 June 2022	5,150
Charge for year	<u>1,716</u>
At 31 May 2023	<u>6,866</u>
 <b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>			
General fund	75,823	84,820	160,643
	<u>75,823</u>	<u>84,820</u>	<u>160,643</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	223,963	(139,143)	84,820
	<u>223,963</u>	<u>(139,143)</u>	<u>84,820</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	65,604	10,219	75,823
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	134,834	(124,615)	10,219
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	65,604	95,039	160,643
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	358,797	(263,758)	95,039
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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.