

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**

<b>Trustees</b>	Mr J A Batey
	Ms H Burrell
	Dr M J Broad
<b>Charity Registration Number</b>	1148194
<b>Company Registration Number</b>	07930954
<b>Principal Office</b>	The Granary Newlands Manor Farm Everton Lymington Hampshire SO41 0JH
<b>Independent Examiner</b>	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 31/03/25 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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
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 £
<b>Fixed assets</b>					
Tangible assets	10	-	-	-	317
<b>Current assets</b>					
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
<b>Creditors: Amounts falling due within one year</b>	13	<u>(11,394)</u>	<u>-</u>	<u>(11,394)</u>	<u>(20,589)</u>
<b>Net current assets</b>		<u>142,797</u>	<u>-</u>	<u>142,797</u>	<u>149,633</u>
<b>Net assets</b>		<u>142,797</u>	<u>-</u>	<u>142,797</u>	<u>149,950</u>
<b>Funds of the charity:</b>					
<b>Unrestricted income funds</b>					
Unrestricted funds				<u>142,797</u>	<u>149,950</u>
<b>Total funds</b>	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 MJ 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
	<u>1,749</u>	<u>307</u>

#### 3 Income from other trading activities

	Total funds £	Total 2024 £
Trading income;		
Other trading income	160,448	160,085
	<u>160,448</u>	<u>160,085</u>

#### 4 Investment income

	Total 2025 £	Total 2024 £
Other investment income	1,051	1,101
	<u>1,051</u>	<u>1,101</u>

#### 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
		<u>170,302</u>	<u>172,546</u>

## 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
	<u>7,109</u>	<u>2,692</u>

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

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	<u>8</u>	<u>9</u>

## 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 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	307	307
Other trading activities	3	160,085	160,085
Investment income	4	1,101	1,101
Other income		<u>524</u>	<u>524</u>
Total income		<u>162,017</u>	<u>162,017</u>
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>160,643</u>	<u>160,643</u>
Total funds carried forward	14	<u><u>149,950</u></u>	<u><u>149,950</u></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 £
<b>Cost</b>		
At 1 June 2024	7,694	7,694
At 31 May 2025	7,694	7,694
<b>Depreciation</b>		
At 1 June 2024	7,377	7,377
Charge for the year	317	317
At 31 May 2025	7,694	7,694
<b>Net book value</b>		
At 31 May 2025	-	-
At 31 May 2024	317	317

#### 11 Debtors

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

#### 12 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	95,097	60,550

## 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
	<u>11,394</u>	<u>20,589</u>

#### 14 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
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##### Unrestricted funds

###### *General*

General Funds	<u>149,950</u>	<u>163,324</u>	<u>(170,477)</u>	<u>142,797</u>
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	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
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##### Unrestricted funds

###### *General*

General Funds	<u>160,643</u>	<u>162,017</u>	<u>(172,710)</u>	<u>149,950</u>
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#### 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.