

TAVISTOCK AREA SUPPORT SERVICES

England & Wales · Charity number 1129175

Details

Status	Registered
Legal form	Charitable company
Company number	06779873
Registered	2009-04-16
Register	View on the Charity Commission register

Contact

Address	The Anchorage Centre Chapel Street Tavistock Devon PL19 8AG
Phone	01822616958
Website	www.tasstavistock.org.uk

Activities

Objects: 1 TO RELIEVE ELDERLY PEOPLE RESIDENT IN TAVISTOCK AND ITS NEIGHBOURING PARISHES WHO ARE IN NEED BY PROVIDING ITEMS, SERVICES OR FACILITIES DESIGNED TO RELIEVE THE NEEDS OF SUCH PERSONS, INCLUDING; THE PROVISION OF A COMMUNITY TRANSPORT SERVICE FOR THOSE WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL) OR POVERTY, OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC PASSENGER SERVICES; AND2 TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF TAVISTOCK AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATIONS FOR INDIVIDUALS WHO MAY REQUIRE SUCH SERVICES BY REASON OF THEIR AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: Provide Social CentresVoluntary Car ServiceSpecialist TransportAdvocacy, Advice and InformationCommunity Based ActivitiesBefriending

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** TAVISTOCK, ITS NEIGHBOURING PARISHES AND THE SURROUNDING AREA
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£194,232	£211,640	-	-
2024-03-31	£157,108	£208,390	-	-
2023-03-31	£144,620	£187,262	-	-
2022-03-31	£143,363	£168,690	-	-
2021-03-31	£204,100	£155,223	-	-

Trustees

Name	Role	Appointed
Jan Gasper	Chair	2018-07-31
Annette Bessant		2020-03-18
Darashna Moodley		2026-05-18
Susan Patricia Lake		2022-10-27
VALERIE DODDS		2008-12-24

TAVISTOCK AREA SUPPORT SERVICES

England & Wales - Charity number 1129175

Accounts

Charity registration number 1129175

Company registration number 06779873 (England and Wales)

TAVISTOCK AREA SUPPORT SERVICES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

TAVISTOCK AREA SUPPORT SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs V Dodds Mrs J Gasper Ms A Bessant Mr M Hibbert Mrs S P Lake
Secretary	Mrs V Dodds
Charity number	1129175
Company number	06779873
Registered office	The Anchorage Centre Chapel Street Tavistock Devon United Kingdom PL19 8AG
Independent examiner	Matthew Webb FCA Azets Audit Services Unit A, Woodlands Court Truro Business Park Truro Cornwall United Kingdom TR4 9NH
Bankers	TSB PO Box 373 Manston Lane Leeds United Kingdom LS14 9GQ

TAVISTOCK AREA SUPPORT SERVICES

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TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Companies Act 2006 and "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

The Object of the Charity is to promote the welfare of older and disabled people living within the town of Tavistock and neighboring parishes.

In furtherance of these Objectives, we aim:

- To provide welfare services for those with a social or financial need.
- To provide activities, social events, advice and information in appropriate locations within the "area of benefit".
- To provide community transport for people with physical disabilities or restricted mobility to enable access to the community.
- To provide community transport services for those living in isolated areas to enable social inclusion and access to the community.

The main activities listed above are undertaken for public benefit and the trustees have had regard to the Charity Commission's guidance for public benefit.

Achievements and performance

The Charity continues to be a local flagship supporting those who have needs arising from age, sickness, disability, social isolation and vulnerability and are resident in Tavistock and the surrounding areas. The Anchorage Centre in Tavistock is the hub of Tavistock Area Support Services activities, supported by the Charity Shop in Market Street (closed January 2025), the Community Café in the perimeter of the Pannier Market and outreach centres in Horrabridge and Milton Abbot.

We were pleased to be able to provide our activities and services to the local community throughout the year supported by our loyal staff and volunteers. Recruitment of volunteers has proved more difficult than in previous years and more are needed throughout the Charity. Training is provided enhancing the volunteers' experience and that of the clients.

The befriending/outreach service which is dependent on external funding is much valued within the local community. The village Outreach centres continue to be enjoyed by those who attend their weekly get-togethers.

The community car transport service taking people to medical appointments is much in demand but still suffers from a lack of voluntary drivers. Through the generosity of our drivers we manage to help almost everyone who contacts us. The mobility loan scheme operated at the Anchorage Centre continues to provide a lifeline to those needing aids.

The Anchorage Centre hosts many events, activities and services and we have been delighted to continue to welcome new groups and to see the existing groups thrive. We are pleased to host the new Veterans' Hub which is very popular.

The Life Stories Projects record and document the stories of the lives and memories of many in the local area. We continued to recruit and train more volunteers. The project 'A Tale of Three Schools' was funded by the National Lottery Community Fund until December 2024. In February 2025 the National Lottery Awards for All awarded funding for the "Precious Memories' project for two years.

TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

We were sad that our Charity Shop in Market Street ceased trading following a flood in January 2025 and despite an intensive search we were unable to find a replacement site to suit our needs and budget. We are so grateful to our volunteers, staff and customers who supported the shop over many years. TASS Community Café, formerly known as Rest a While, our in-town café within the perimeter of the Pannier Market, continues to be financially supported by our Designated Fund and Tavistock Town Council. The cafe continues to be popular with visitors and the local community and is supported by an enthusiastic team of volunteers.

As the main provider of support for older and disabled people living in our area we were pleased to continue working with other agencies, building links with voluntary, private, and statutory providers in the provision of services for older people and those with disabilities, vulnerability, and social isolation in our locality.

We have built stronger relations with Devon County Council particularly via Learn Devon who provide adult community learning course, the University of Plymouth Peninsula Medical School providing first year medical students with community based work experience placements and bespoke community learning programmes for students from Mount Kelly, Quay View and Tor View schools. We have also strengthened links with other local secondary schools by providing year 10 students work experience placements. We continue to work with Livewell Southwest and Devon Partnership Trust and One Devon Integrated Care Board.

We value partnership work and as a local Charity also work with West Devon CVS, Tavistock Area Wellbeing, Abbey Rise (Devon County Council) – Health and Social Care, Westbank Community Care and Healthy Living Centres, Tavistock Dementia Alliance and Memory Café, local health support groups such as Parkinson's Group, Home Instead, Tavistock Locals Help, Devon Carers, Yelvercare, the Fire Brigade and the Police as well as other statutory, private and voluntary sector organizations in providing a complete service for older and disabled people living in Tavistock and surrounding areas. We are used as a referral point by Health and Social Services, local GP's, Tavistock and Derriford Hospitals, the Mental Health Team (Devon Partnership Trust) and other voluntary sector groups – we are a "Community Hub" making a difference to the lives of others. As part of this partnership TASS is the Voluntary Sector Representative on the Tavistock Health & Social Care Teams; a partner organization of the Citizens Advice Bureau; a member of the Devon Community Transport Group and the Southern Area Car Forum.

The charity is dependent on fund raising and the receipt of grants and donations. Online donations are received via Just Giving which includes Gift Aid and also via PayPal and Love2Donate.

Funding and support continue from various sources including Private Donors, Corporate and Professional donors, local Groups and Organizations some of whom have made TASS their charity of the year, Legacies, Devon County Council, Westbank Community Care and Healthy Living Centres and West Devon CVS. We also received major grants from the Claire Milne Trust, the National Lottery and the Garfield Weston Foundation.

We are very grateful to all our funders; we do however have concerns on continued funding from some of our long-time supporters due to the current economic climate.

We are so grateful to all our volunteers and supporters for organizing many fund-raising events. Our core of volunteers are truly 'the unsung heroes of our community' without their commitment TASS would be unable to operate such a wide range of quality services; they give their time so willingly and are dedicated to making a positive difference to people's lives. Similarly, we are very fortunate to have a small and very dedicated team of staff led by our General Manager, Deb Morris who joined us in September 2024. We are immensely grateful to our Staff, Volunteers and Clients for their continued support in so many ways and look forward to continue working with them in the years to come.

We thank all those who support, donate and give their time to Tavistock Area Support Services.

TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

For the year ended 31 March 2025, Tavistock Area Support Services had an income of £194,232 (2024: £157,108). The net outgoing resources for the year amounted to £17,408 (2024: £52,933). General unrestricted funds decreased from £203,597 to £166,225 (2024: £264,351 to £203,597).

Included within unrestricted funds are designated funds of £62,045 (2024: £75,062) and tangible fixed assets of £14,155 (2024: £10,902). After deducting these items, the free reserves at the end of the year amounted to £90,025 (2024: £117,633).

The Trustees consider that due to the uncertain nature of their grant funding the charity should endeavor to maintain reserves sufficient to cover at least 12 months of anticipated expenditure. Sufficient provision is also required for capital replacements and maintenance of the Anchorage Centre.

Structure, governance and management

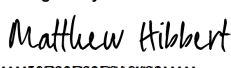
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

New Trustees with the required skill set are co-opted after interview and discussion with the members of the Board. Trustees stand for re-election annually at the AGM.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

- Mrs V Dodds
- Mrs J Gasper
- Ms A Bessant
- Mr M Hibbert
- Mrs S P Lake

The trustees' report was approved by the Board of Trustees.

Signed by:

.....50E98E69F6A8432.....
Mr M Hibbert

Trustee

04 December 2025
Date:

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Tavistock Area Support Services for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

TAVISTOCK AREA SUPPORT SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TAVISTOCK AREA SUPPORT SERVICES

I report to the trustees on my examination of the financial statements of Tavistock Area Support Services (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Signed by:


722FECA482B341D
Matthew Webb FCA

Azets Audit Services
Unit A, Woodlands Court
Truro Business Park
Truro
Cornwall
TR4 9NH
United Kingdom

08 December 2025
Dated:

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
<u>Income and endowments from:</u>							
Donations	2	14,599	5,315	19,914	35,521	-	35,521
<u>Charitable activities</u>							
TASS activities							
income	3	37,503	44,723	82,226	14,499	27,320	41,819
Transport income	3	19,424	7,500	26,924	18,997	726	19,723
Other trading							
activities	4	55,358	-	55,358	55,117	-	55,117
Investments	5	4,332	-	4,332	4,928	-	4,928
Other income	6	5,478	-	5,478	-	-	-
Total income		136,694	57,538	194,232	129,062	28,046	157,108
<u>Expenditure on:</u>							
Raising funds	7	61,853	-	61,853	56,542	51	56,593
<u>Charitable activities</u>							
TASS activities	8	62,513	22,980	85,493	72,652	3,215	75,867
Transport expenses	8	7,941	7,937	15,878	13,217	24,280	37,497
Other	8	41,759	6,657	48,416	34,948	3,485	38,433
Total charitable expenditure		112,213	37,574	149,787	120,817	30,980	151,797
Total expenditure		174,066	37,574	211,640	177,359	31,031	208,390
Net gains/(losses) on investments	12	-	-	-	(1,651)	-	(1,651)
Net (outgoing)/incoming resources before transfers		(37,372)	19,964	(17,408)	(49,948)	(2,985)	(52,933)
Gross transfers between funds		-	-	-	(10,806)	10,806	-
Net movement in funds		(37,372)	19,964	(17,408)	(60,754)	7,821	(52,933)
Fund balances at 1 April 2024		203,597	342,839	546,436	264,351	335,018	599,369
Fund balances at 31 March 2025		166,225	362,803	529,028	203,597	342,839	546,436

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TAVISTOCK AREA SUPPORT SERVICES

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		328,870		337,821
Current assets					
Debtors	15	4,401		4,491	
Cash at bank and in hand		207,086		215,608	
		211,487		220,099	
Creditors: amounts falling due within one year	16	(11,329)		(11,484)	
Net current assets			200,158		208,615
Total assets less current liabilities			529,028		546,436
Income funds					
Restricted funds	17		362,803		342,839
<u>Unrestricted funds</u>					
Designated funds	18	62,045		75,062	
General unrestricted funds		104,180		128,535	
			166,225		203,597
			529,028		546,436

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

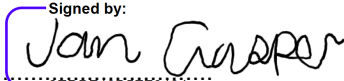
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

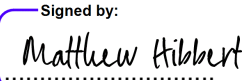
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

04 December 2025

The financial statements were approved by the Trustees on

Signed by:

 2EDBF40B5FF6484...
 Mrs J Gasper
 Trustee

Signed by:

 50E98E69F6A8432...
 Mr M Hibbert
 Trustee

Company registration number 06779873

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Tavistock Area Support Services is a private company limited by guarantee incorporated in England and Wales. The registered office is The Anchorage Centre, Chapel Street, Tavistock, Devon, PL19 8AG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention modified to include investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. There are no material uncertainties which may create significant doubt over the charity's ability to continue as a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Activity income and room hire are recognised in the period to which the service is provided.

Shop and cafe income is recognised when the sale takes place.

Investment income is recognised at the time the investment income is receivable. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the SOFA in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds relates to the costs in relation to generating income such as fundraising activities.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Anchorage Centre	1% on cost (excluding land)
Leasehold improvements	Straight line over 15 years
Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases are charged on a straight line basis over the term of the relevant lease.

2 Donations

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2025 £	2025 £	2025 £	2024 £
Donations and gifts	14,599	5,315	19,914	35,521

3 Charitable activities

	TASS activities income 2025 £	Transport income 2025 £	Total 2025 £	TASS activities income 2024 £	Transport income 2024 £	Total 2024 £
Sales within charitable activities	26,915	19,424	46,339	14,499	18,997	33,496
Grants received	55,311	7,500	62,811	27,320	726	28,046
	82,226	26,924	109,150	41,819	19,723	61,542
Analysis by fund						
Unrestricted funds	37,503	19,424	56,927	14,499	18,997	33,496
Restricted funds	44,723	7,500	52,223	27,320	726	28,046
	82,226	26,924	109,150	41,819	19,723	61,542

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
TASS community cafe income	12,014	8,984
Shop income	32,436	38,055
Adminstration and room hire income	10,908	8,078
Other trading activities	55,358	55,117

5 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	4,332	4,928

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds	Total
	2025 £	2024 £
Net gain on disposal of tangible fixed assets	5,478	-

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7 Raising funds

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
<u>Trading costs</u>				
Shop expenses	23,170	-	23,170	22,596
TASS Community Cafe expenses	13,766	-	13,766	14,009
Shop staff costs	16,882	-	16,882	13,416
Cafe staff costs	3,909	-	3,909	2,555
Depreciation and impairment	4,126	-	4,126	4,017
	<u>61,853</u>	<u>-</u>	<u>61,853</u>	<u>56,593</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	TASS activities 2025 £	Transport expenses 2025 £	Other 2025 £	Total 2025 £	TASS activities 2024 £	Transport expenses 2024 £	Other 2024 £	Total 2024 £
Staff costs	78,525	8,277	-	86,802	65,564	21,772	-	87,336
Charitable activities	6,968	-	-	6,968	10,279	-	-	10,279
Transport	-	7,601	-	7,601	-	15,725	-	15,725
Administration	-	-	-	-	24	-	-	24
	<u>85,493</u>	<u>15,878</u>	<u>-</u>	<u>101,371</u>	<u>75,867</u>	<u>37,497</u>	<u>-</u>	<u>113,364</u>
Share of support costs (see note 9)	-	-	44,246	44,246	-	-	33,804	33,804
Share of governance costs (see note 9)	-	-	4,170	4,170	-	-	4,629	4,629
	<u>85,493</u>	<u>15,878</u>	<u>48,416</u>	<u>149,787</u>	<u>75,867</u>	<u>37,497</u>	<u>38,433</u>	<u>151,797</u>
Analysis by fund								
Unrestricted funds	62,513	7,941	41,759	112,213	72,652	13,217	34,948	120,817
Restricted funds	22,980	7,937	6,657	37,574	3,215	24,280	3,485	30,980
	<u>85,493</u>	<u>15,878</u>	<u>48,416</u>	<u>149,787</u>	<u>75,867</u>	<u>37,497</u>	<u>38,433</u>	<u>151,797</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Depreciation	3,477	-	3,477	3,566
Administrative expenses	40,769	-	40,769	30,238
Accountancy fees	-	3,495	3,495	3,050
Legal and professional	-	675	675	1,579
	<u>44,246</u>	<u>4,170</u>	<u>48,416</u>	<u>38,434</u>
Analysed between				
Charitable activities	<u>44,246</u>	<u>4,170</u>	<u>48,416</u>	<u>38,433</u>

Governance costs includes payments of £3,495 (2024: £2,950) for fees relating to the accounts preparation and independent examination.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursements of expenses from the charity during the current or prior year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>10</u>	<u>8</u>
Employment costs	2025	2024
	£	£
Wages and salaries	106,163	103,307
Other pension costs	1,430	-
	<u>107,593</u>	<u>103,307</u>

There were no employees whose annual remuneration was more than £60,000.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Net gains/(losses) on investments

	Total Unrestricted funds	
	2025	2024
	£	£
Revaluation of investments	-	(1,651)
	<u> </u>	<u> </u>

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets

	Anchorage Centre £	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost						
At 1 April 2024	386,348	9,425	65,182	9,614	119,344	589,913
Additions	-	-	3,981	-	-	3,981
Disposals	-	-	-	-	(67,559)	(67,559)
At 31 March 2025	386,348	9,425	69,163	9,614	51,785	526,335
Depreciation and impairment						
At 1 April 2024	72,123	5,025	54,551	8,862	111,531	252,092
Depreciation charged in the year	3,063	628	3,653	188	1,878	9,410
Eliminated in respect of disposals	-	-	-	-	(64,037)	(64,037)
At 31 March 2025	75,186	5,653	58,204	9,050	49,372	197,465
Carrying amount						
At 31 March 2025	311,162	3,772	10,959	564	2,413	328,870
At 31 March 2024	314,225	4,400	10,631	752	7,813	337,821

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets (Continued)

Included in cost of land and buildings is freehold land of £80,000 (2024: £80,000) which is not depreciated.

15 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	4,401	4,491

16 Creditors: amounts falling due within one year	2025	2024
	£	£
Other taxation and social security	645	568
Trade creditors	2,075	2,688
Accruals and deferred income	8,609	8,228
	11,329	11,484

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Community care & healthy living centre	2,979	2,503	(3,303)	-	2,179	-	(1,303)	876
Drop-in support, lunch clubs, outreach & wellbeing	2,330	12,516	-	-	14,846	21,955	(22,932)	13,869
Transportation	10,237	3,016	(24,559)	11,306	-	-	-	-
Capital expenditure	1,685	-	-	-	1,685	-	(414)	1,271
Anchorage centre	317,287	10,011	(3,169)	-	324,129	-	(3,064)	321,065
Coronation weekend	500	-	-	(500)	-	-	-	-
Claire Milne Money	-	-	-	-	-	15,000	(7,245)	7,755
Kerswella Care	-	-	-	-	-	755	(755)	-
Life Stories - Precious Memories	-	-	-	-	-	19,828	(1,861)	17,967
	<u>335,018</u>	<u>28,046</u>	<u>(31,031)</u>	<u>10,806</u>	<u>342,839</u>	<u>57,538</u>	<u>(37,574)</u>	<u>362,803</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

The following restricted funds represent grants and donations received, net of expenditure for the furtherance of the Charity's main objectives:

- Community care & healthy living centre
- Drop-in support, lunch clubs, outreach & wellbeing
- Transportation
- Coronation weekend
- Claire Milne
- Kerswella Care
- Life Stories - Precious Memories

Further details in respect of these activities can be found within the Trustees' Report.

Capital expenditure

This represents monies received for the specific investment towards equipment or other capital purchases to further the Charity's aims. During the year funding was received for the investment into new IT equipment.

Anchorage Centre

The Anchorage Centre in Tavistock is the hub of the Charity's activities. This fund represents the building where events, activities and services are provided throughout the year.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds			Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
TASS community cafe	72,121	12,449	(17,643)	66,927	12,014	(17,675)	61,266
Life Stories	4,902	8,809	(5,576)	8,135	2,734	(10,090)	779
	<u>77,023</u>	<u>21,258</u>	<u>(23,219)</u>	<u>75,062</u>	<u>14,748</u>	<u>(27,765)</u>	<u>62,045</u>

TASS Community Cafe

In 2014 the Trustees voted unanimously to designate funds to provide a facility within the town centre of Tavistock when the opportunity arose. It was agreed that this facility 'TASS Community Cafe' (formally 'Rest a While') would be subsidised for the first 3 years by the designated fund. Furthermore the trustees voted unanimously to continue to financially support the project on a rolling one-year basis.

Within the year ended 31 March 2025, a net loss of £5,661 (2024: £5,194) was realised in relation to the TASS Community Cafe. As at 31 March 2025 the designated fund stood at £61,266 (2024: £66,927).

Life Stories Administration

During the year donations & funds were received to fund the administration of Life Stories. As at 31 March 2025, the designated balance stood at £779 (2024: £8,135).

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	14,157	314,713	328,870	10,902	326,919	337,821
Current assets/(liabilities)	152,068	48,090	200,158	192,695	15,920	208,615
	<u>166,225</u>	<u>362,803</u>	<u>529,028</u>	<u>203,597</u>	<u>342,839</u>	<u>546,436</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	21,385	20,100
Between two and five years	-	16,979
	<u>21,385</u>	<u>37,079</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	<u>26,059</u>	<u>26,768</u>

There were no related party transactions in the current or comparative period.

TAVISTOCK AREA SUPPORT SERVICES

England & Wales - Charity number 1129175

Accounts

Charity registration number 1129175

Company registration number 06779873 (England and Wales)

TAVISTOCK AREA SUPPORT SERVICES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

TAVISTOCK AREA SUPPORT SERVICES

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TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Companies Act 2006 and "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

The Object of the Charity is to promote the welfare of older and disabled people living within the town of Tavistock and neighboring parishes.

In furtherance of these Objectives, we aim:

- To provide welfare services for those with a social or financial need.
- To provide activities, social events, advice and information in appropriate locations within the "area of benefit".
- To provide community transport for people with physical disabilities or restricted mobility to enable access to the community.
- To provide community transport services for those living in isolated areas to enable social inclusion and access to the community.

The main activities listed above are undertaken for public benefit and the trustees have had regard to the Charity Commission's guidance for public benefit.

Achievements and performance

The Charity continues to be a local flagship supporting those who have needs arising from age, sickness, disability, social isolation and vulnerability and are resident in Tavistock and the surrounding areas. The Anchorage Centre in Tavistock is the hub of Tavistock Area Support Services activities, supported by its Charity Shop in Market Street, the Community Café in the perimeter of the Pannier Market and outreach centres in Horrabridge and Milton Abbot.

The charity is dependent on fund raising and the receipt of grants and donations. Online donations are received via Just Giving which includes Gift Aid and also via PayPal and Love2Donate.

We were pleased to be able to provide our activities and services to the local community throughout the year supported by our loyal staff and volunteers. Recruitment of volunteers has continued but more are needed, particularly in the shop, cafe and car and minibus drivers. Training is provided enhancing the volunteers' experience and that of the clients.

The befriending/outreach service which is dependent on externally funding is much valued within the local community. The village Outreach centres continue to be enjoyed by those who attend their weekly get-togethers.

The community car transport service taking people to medical appointments is much in demand but still suffers from a lack of voluntary drivers. Through the generosity of our drivers we manage to help almost everyone who contacts us. The mobility loan scheme operated at the Anchorage Centre continues to provide a lifeline to those needing aids.

The Anchorage Centre hosts many events, activities and services and we have been delighted to continue to welcome new groups and to see the existing groups thrive. We were grateful to receive funding to provide and install a defibrillator on the premises.

TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Life Stories Project records and documents the stories of the lives and memories of many in the local area. We continued to recruit and train more volunteers and are grateful for funding from the National Lottery Heritage Fund allowing the project 'A Tale of Three Schools' to continue until December 2024.

The Charity Shop in Market Street sells a wide variety of donated goods and contributes to the funding of the charity. During the year the staff and volunteers have increased the number of opening days and hours. TASS Community Café, formerly known as Rest a While, our in-town café within the perimeter of the Pannier Market, continues to be financially supported by our Designated Fund and Tavistock Town Council. During the year it was refurbished and a mural was painted by students of Mount Kelly College. The cafe continues to be popular with visitors and the local community. Both TASS Community Café and the Charity Shop have enthusiastic teams of volunteers but more are always needed.

As the main provider of support for older and disabled people living in our area we were pleased to continue working with other agencies, building links with voluntary, private, and statutory providers in the provision of services for older people and those with disabilities, vulnerability, and social isolation in our locality. We have continued and strengthened our links with Devon County Council, Livewell Southwest and Devon Partnership Trust and built links with One Devon Integrated Care Board.

We value partnership work and as a local Charity also work with West Devon CVS, Tavistock Area Wellbeing, Abbey Rise (Devon County Council) – Health and Social Care, Westbank Community Care and Healthy Living Centres, Tavistock Dementia Alliance and Memory Café, local health support groups such as Parkinson's Group, Home Instead, Tavistock Locals Help, Devon Carers, Yelvercare, the Fire Brigade and the Police as well as other statutory, private and voluntary sector organizations in providing a complete service for older and disabled people living in Tavistock and surrounding areas. We are used as a referral point by Health and Social Services, local GP's, Tavistock and Derriford Hospitals, the Mental Health Team (Devon Partnership Trust) and other voluntary sector groups – we are a "Community Hub" making a difference to the lives of others. As part of this partnership TASS is the Voluntary Sector Representative on the Tavistock Health & Social Care Teams; a partner organization of the Citizens Advice Bureau; a member of the Devon Community Transport Group and the Southern Area Car Forum.

Funding and support continue from various sources including Private Donors, Corporate and Professional donors, local Groups and Organizations, Legacies, Devon County Council, Westbank Community Care and Healthy Living Centres and West Devon CVS. We also received grants from Devon Community Foundation, Sanctuary Lodge, and the National Lottery Heritage Fund.

We are very grateful to all our funders; we do however have concerns on continued funding from some of our long-time supporters due to the current economic climate.

We are so grateful to all our volunteers and supporters for organizing many fund-raising events. Our core of volunteers are truly 'the unsung heroes of our community' without their commitment TASS would be unable to operate such a wide range of quality services; they give their time so willingly and are dedicated to making a positive difference to people's lives. Similarly, we are very fortunate to have a small and very dedicated team of staff led by our General Manager, Holly Stirling. We welcomed new staff to the team through the year as Cathy Hipsey and Jacky Norris retired following many years working with TASS, we wish them both well and are pleased they now volunteers with us. We are immensely grateful to our Staff, Volunteers and Clients for their continued support in so many ways and look forward to continue working with them in the years to come.

We thank all those who support, donate and give their time to Tavistock Area Support Services.

Financial review

The net outgoing resources for the year amounted to £53,065. General unrestricted funds decreased from £264,351 to £200,034. Free reserves at the end of the year amounted to £151,797.

The Trustees consider that due to the uncertain nature of their grant funding the charity should endeavor to maintain reserves sufficient to cover at least 12 months of anticipated expenditure. Sufficient provision is also required for capital replacements and maintenance of the Anchorage Centre.

Structure, governance and management

TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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.

New Trustees with the required skill set are co-opted after interview and discussion with the members of the Board. Trustees stand for re-election annually at the AGM.

Reference and administrative details

Charity number	1129175
Company number	06779873
Registered Office	The Anchorage Centre Chapel Street Tavistock Devon PL19 8AG
Secretary	Mrs V Dodds
Trustees	Ms A Bessant Mrs V Dodds Mrs J Gasper Mr M Hibbert Mrs S Lake - appointed 27/10/22
Independent examiners	Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers	TSB PO Box 373 Leeds LS14 9GQ

The trustees' report was approved by the Board of Trustees.

Mr M Hibbert

Trustee

Dated: 23 October 2024

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Tavistock Area Support Services for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

TAVISTOCK AREA SUPPORT SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TAVISTOCK AREA SUPPORT SERVICES

I report to the trustees on my examination of the financial statements of Tavistock Area Support Services (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Azets

Elizabeth Smith ACA FCCA CTA
Lime Court
Pathfields Business Park
South Molton
Devon
EX36 3LH

Dated: 23 October 2024

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income and endowments from:</u>							
Donations and legacies	2	35,521	-	35,521	28,160	500	28,660
<u>Charitable activities</u>							
TASS activities income	3	14,499	27,320	41,819	13,144	23,342	36,486
Transport income	3	18,997	726	19,723	19,871	1,507	21,378
Other trading activities	4	55,117	-	55,117	52,142	-	52,142
Investments	5	4,928	-	4,928	3,272	-	3,272
Other income	6	-	-	-	2,682	-	2,682
Total income		129,062	28,046	157,108	119,271	25,349	144,620
<u>Expenditure on:</u>							
Raising funds	7	56,542	51	56,593	49,382	68	49,450
<u>Charitable activities</u>							
TASS activities	8	72,652	3,215	75,867	37,491	21,416	58,907
Transport expenses	8	13,217	24,280	37,497	13,480	28,029	41,509
Other	8	34,948	3,485	38,433	31,712	5,684	37,396
Total charitable expenditure		120,817	30,980	151,797	82,683	55,129	137,812
Total expenditure		177,359	31,031	208,390	132,065	55,197	187,262
Net gains/(losses) on investments	12	(1,651)	-	(1,651)	(4,688)	-	(4,688)
Net outgoing resources before transfers		(49,948)	(2,985)	(52,933)	(17,482)	(29,848)	(47,330)
Gross transfers between funds		(10,806)	10,806	-	1,702	(1,702)	-
Net movement in funds		(60,754)	7,821	(52,933)	(15,780)	(31,550)	(47,330)
Fund balances at 1 April 2023		264,351	335,018	599,369	280,131	366,568	646,699
Fund balances at 31 March 2024		203,597	342,839	546,436	264,351	335,018	599,369

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TAVISTOCK AREA SUPPORT SERVICES

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		337,821		338,204
Investments	15		-		88,412
			<u>337,821</u>		<u>426,616</u>
Current assets					
Debtors	16	4,491		8,204	
Cash at bank and in hand		215,608		176,627	
		<u>220,099</u>		<u>184,831</u>	
Creditors: amounts falling due within one year	17	(11,484)		(12,078)	
Net current assets			208,615		172,753
Total assets less current liabilities			<u>546,436</u>		<u>599,369</u>
Income funds					
Restricted funds	18		342,839		335,018
<u>Unrestricted funds</u>					
Designated funds	19	75,062		77,023	
General unrestricted funds		128,535		187,328	
		<u>203,597</u>		<u>264,351</u>	
			<u>546,436</u>		<u>599,369</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23 October 2024

Mrs J Gasper
Trustee

Mr M Hibbert
Trustee

Company registration number 06779873

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Tavistock Area Support Services is a private company limited by guarantee incorporated in England and Wales. The registered office is The Anchorage Centre, Chapel Street, Tavistock, Devon, PL19 8AG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Activity income and room hire are recognised in the period to which the service is provided.

Shop and cafe income is recognised when the sale takes place.

Investment income is recognised at the time the investment income is receivable. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the SOFA in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds relates to the costs in relation to generating income such as fundraising activities.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Anchorage Centre	1% on cost (excluding land)
Leasehold improvements	Straight line over 15 years
Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases are charged on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024 £	2023 £	2023 £	2023 £
Donations and gifts	35,521	28,160	500	28,660

3 Charitable activities

	TASS activities income 2024 £	Transport income 2024 £	Total 2024 £	TASS activities income 2023 £	Transport income 2023 £	Total 2023 £
Sales within charitable activities	14,499	18,997	33,496	13,144	19,871	33,015
Grants received	27,320	726	28,046	23,342	1,507	24,849
	41,819	19,723	61,542	36,486	21,378	57,864
Analysis by fund						
Unrestricted funds	14,499	18,997	33,496	13,144	19,871	33,015
Restricted funds	27,320	726	28,046	23,342	1,507	24,849
	41,819	19,723	61,542	36,486	21,378	57,864

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
TASS community cafe income	8,984	6,731
Shop income	38,055	39,172
Adminstration and room hire income	8,078	6,239
Other trading activities	55,117	52,142

5 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Income from listed investments	-	2,281
Interest receivable	4,928	991
	4,928	3,272

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Other income

Total Unrestricted funds	2024	2023
	£	£
Legal claims	-	2,682

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Trading costs						
Shop expenses	36,012	-	36,012	32,712	-	32,712
TASS community cafe expenses	16,564	-	16,564	15,040	-	15,040
Depreciation and impairment	3,966	51	4,017	1,630	68	1,698
Trading costs	56,542	51	56,593	49,382	68	49,450
	56,542	51	56,593	49,382	68	49,450

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities	TASS activities 2024 £	Transport expenses 2024 £	Other 2024 £	Total 2024 £	TASS activities 2023 £	Transport expenses 2023 £	Other 2023 £	Total 2023 £
Staff costs	65,564	21,772	-	87,336	55,289	24,285	-	79,574
Charitable activities	10,279	-	-	10,279	3,518	-	-	3,518
Transport	-	15,725	-	15,725	-	17,224	-	17,224
Administration	24	-	-	24	100	-	-	100
	75,867	37,497	-	113,364	58,907	41,509	-	100,416
Share of support costs (see note 9)	-	-	33,804	33,804	-	-	30,927	30,927
Share of governance costs (see note 9)	-	-	4,629	4,629	-	-	6,469	6,469
	75,867	37,497	38,433	151,797	58,907	41,509	37,396	137,812
Analysis by fund								
Unrestricted funds	72,652	13,217	34,948	120,817	37,491	13,480	31,712	82,683
Restricted funds	3,215	24,280	3,485	30,980	21,416	28,029	5,684	55,129
	75,867	37,497	38,433	151,797	58,907	41,509	37,396	137,812

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Depreciation	3,566	-	3,566	3,945
Administrative expenses	30,238	-	30,238	26,982
Accountancy fees	-	3,050	3,050	3,063
Legal and professional	-	1,579	1,579	3,406
	<u>33,804</u>	<u>4,629</u>	<u>38,433</u>	<u>37,397</u>
Analysed between Charitable activities	<u>33,804</u>	<u>4,629</u>	<u>38,433</u>	<u>37,396</u>

Governance costs includes payments of £2,950 (2023 - £2,700) for fees relating to the independent examination.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursements of expenses from the charity during the current or prior year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>8</u>	<u>8</u>

Employment costs

	2024 £	2023 £
Wages and salaries	101,703	93,659
Social security costs	101	22
Defined contribution pension costs	1,504	1,381
	<u>103,308</u>	<u>95,062</u>

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

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Revaluation of investments	(1,651)	(4,688)

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets		Anchorage Centre £	Leasehold improvements £	Plant and equipment £	Fixtures and Motor vehicles fittings £	Total £
Cost	At 1 April 2023	386,348	9,425	55,475	119,344	580,206
	Additions	-	-	9,707	-	9,707
	At 31 March 2024	386,348	9,425	65,182	119,344	589,913
Depreciation and impairment	At 1 April 2023	69,060	4,397	51,007	108,927	242,002
	Depreciation charged in the year	3,063	628	3,544	251	10,090
	At 31 March 2024	72,123	5,025	54,551	111,531	252,092
Carrying amount	At 31 March 2024	314,225	4,400	10,631	7,813	337,821
	At 31 March 2023	317,288	5,028	4,468	10,417	338,204

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets (Continued)

Included in cost of land and buildings is freehold land of £80,000 which is not depreciated.

15 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 April 2023	78,078	10,334	88,412
Disposals	(78,078)	(10,334)	(88,412)
At 31 March 2024	-	-	-
Carrying amount			
At 31 March 2024	-	-	-
At 31 March 2023	78,078	10,334	88,412

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	4,491	5,209
Prepayments and accrued income	-	2,995
	4,491	8,204

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	568	807
Trade creditors	2,688	2,324
Other creditors	5,411	5,846
Accruals and deferred income	2,817	3,101
	11,484	12,078

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Movement in funds			Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £			
Voluntary sector representation	9,112	5,985	(12,118)		2,979	2,503	(3,303)		-	2,179
Drop-in support/RAW	14,977	15,020	(27,667)		2,330	2,503	-		-	4,833
Transportation	14,049	1,507	(5,319)		10,237	3,016	(24,559)		11,306	-
Time for You	5,000	-	(5,000)		-	-	-		-	-
Awards for All	1,702	-	-		-	-	-		-	-
Outreach & wellbeing	791	677	(1,468)		-	10,013	-		-	10,013
Capital expenditure	587	1,660	(562)		1,685	-	-		-	1,685
Anchorage centre	320,350	-	(3,063)		317,287	10,011	(3,169)		-	324,129
Coronation weekend	-	500	-		500	-	-		(500)	-
	366,568	25,349	(55,197)		335,018	28,046	(31,031)		10,806	342,839

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

The following restricted funds represent grants and donations received, net of expenditure for the furtherance of the Charity's main objectives:

- Voluntary sector representation
- Drop-in support
- Transportation
- Outreach & wellbeing

Further details in respect of these activities can be found within the Trustees' Report.

Time for You

These monies are restricted to the Devon Carers' Time for You sitting service funded by Devon Country Council.

Awards for All

These funds were granted in 2017 to support the "Champions" project, an enabling service for those who are able, but lack confidence and are at risk of isolation.

Capital expenditure

This represents monies received for the specific investment towards equipment or other capital purchases to further the Charity's aims. During the year funding was received for the investment into new IT equipment.

Anchorage Centre

The Anchorage Centre in Tavistock is the hub of the Charity's activities. This fund represents the building where events, activities and services are provided throughout the year.

Coronation weekend

During the year a donation was received to fund events to take place for King Charles' coronation in May 2023.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2022 £	Movement in funds		Transfers £	Balance at 1 April 2023 £	Movement in funds		Balance at 31 March 2024 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £	
TASS community cafe	85,537	6,741	(15,040)	(5,117)	72,121	12,449	(17,643)	66,927
Life Story	-	6,000	(1,098)	-	4,902	8,809	(5,576)	8,135
	85,537	12,741	(16,138)	(5,117)	77,023	21,258	(23,219)	75,062

TASS community cafe

In 2014 the Trustees voted unanimously to designate funds to provide a facility within the town centre of Tavistock when the opportunity arose. It was agreed that this facility 'TASS Community Cafe' (formally 'Rest a While') would be subsidised for the first 3 years by the designated fund. Furthermore the trustees voted unanimously to continue to financially support the project on a rolling one-year basis.

Within the year ended 31 March 2024, a net loss of £5,194 was realised in relation to the TASS Community Cafe. As at 31 March 2024 the designated fund stood at £66,927.

Life Stories Administration

During the year a grant was received to fund the administration of 'Life Stories'. As at 31 March 2024 the restricted stood at £8,135.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20	Analysis of net assets between funds	Unrestricted		Restricted		Total Unrestricted		Restricted		Total	
		2024	£	2024	£	2024	£	2023	£	2023	£
	Fund balances at 31 March 2024 are represented by:										
	Tangible assets	10,902		326,919		337,821		329,209		338,204	
	Investments	-		-		-		-		88,412	
	Current assets/(liabilities)	192,695		15,920		208,615		5,809		172,753	
		203,597		342,839		546,436		335,018		599,369	

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	20,100	20,100
Between two and five years	16,979	35,479
	<u>37,079</u>	<u>55,579</u>

Lease payments recognised as an expense in the period totalled £24,900 (2023 - £23,358).

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	<u>26,768</u>	<u>25,315</u>

There were no related party transactions in the current or comparative period.

TAVISTOCK AREA SUPPORT SERVICES

England & Wales - Charity number 1129175

Accounts

Charity registration number 1129175

Company registration number 06779873 (England and Wales)

**TAVISTOCK AREA SUPPORT SERVICES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

TAVISTOCK AREA SUPPORT SERVICES

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TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Companies Act 2006 and "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

The Object of the Charity is to promote the welfare of older and disabled people living within the town of Tavistock and neighboring parishes.

In furtherance of these Objectives, we aim:

- To provide welfare services for those with a social or financial need.
- To provide activities, social events, advice and information in appropriate locations within the "area of benefit".
- To provide community transport for people with physical disabilities or restricted mobility to enable access to the community.
- To provide community transport services for those living in isolated areas to enable social inclusion and access to the community.

The main activities listed above are undertaken for public benefit and the trustees have had regard to the Charity Commission's guidance for public benefit.

Achievements and performance

Tavistock Area Support Services continues to be a local flagship supporting those who have needs arising from age, sickness, disability, social isolation and vulnerability and are resident in Tavistock and the surrounding areas. The Anchorage Centre in Tavistock being the hub of the Charity's activities.

We were delighted to be able to provide our activities and services to the local community throughout the year supported by our loyal staff and volunteers. Recruitment of volunteers has continued and training provided to enhance both their experience and that of our clients.

During the year an online Just Giving scheme was set up which includes Gift Aid, if applicable. Online donations are also received via PayPal and Love2Donate.

The befriending/outreach service continues to be in high demand. The service which is dependent on externally funding is much valued within the local community. We recruited, welcomed and trained new volunteers throughout the year.

The village Outreach centres continue to be enjoyed by those who attend their weekly get togethers.

The community car transport service taking people to medical appointments still suffers from a lack of voluntary drivers but through the generosity of our drivers we manage to help almost everyone who contacts us. Minibus leisure trips also need more voluntary drivers, these trips are popular giving clients the opportunity of visiting places that they would find difficult to get to by themselves and many memories are relived. The mobility loan scheme operated at the Anchorage Centre continues to provide a lifeline to those needing aids. Excess donated equipment was sent to Ukraine with the help and support of the Lions Club.

The Anchorage Centre hosts many events, activities and services and we have been delighted to welcome new groups and to see the existing groups thrive.

The Life Stories Project records and documents the stories of the lives and memories of many in the local area and continues to be well supported,

TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

TASS Community Café, formerly known as Rest a While, our in-town café within the perimeter of the Pannier Market, continues to be financially supported by our Designated Fund and Tavistock Town Council. It remains popular with visitors and the local community. The Charity Shop, which sells a variety of donated goods has a dedicated books and records room. The shop contributes to the funding to the Charity and the installation of a credit card machine has been a success. Both Rest a While and the Charity Shop have enthusiastic teams of volunteers.

As the main provider of support for older and disabled people living in our area we were pleased to continue working with other agencies, building links with voluntary, private and statutory providers in the provision of services for older people and those with disabilities, vulnerability and social isolation in our locality. Our continued link with Devon County Council through Adult and Community and Transport Co-ordination Services and Livewell Southwest, together with the Integrated Care Board – One Devon enables us to build on existing services and we intend to continue developing new initiatives to support people to remain in their own homes and communities.

We value partnership work and as a local Charity also work with West Devon CVS, Tavistock Area Wellbeing, Devon County Council – Health and Social Care, Westbank Community Care and Healthy Living Centres, Tavistock Dementia Alliance and Memory Café, Home Instead, Tavistock Locals Help, Devon Carers, Yelvercare, the Fire Brigade and the Police as well as other statutory, private and voluntary sector organizations in providing a complete service for older and disabled people living in Tavistock and surrounding areas. We are used as a referral point by Health and Social Services, local GP's, Tavistock and Derriford Hospitals, the Mental Health Team (Devon Partnership Trust) and other voluntary sector groups – we are a "Community Hub" making a difference to the lives of others. As part of this partnership TASS is the Voluntary Sector Representative on the Tavistock Health & Social Care Teams; a partner organization of the Citizens Advice Bureau; a member of the Devon Community Transport Group and the Southern Area Car Forum.

Funding and support continue from various sources including Private Donors, Corporate and Professional donors, local Groups and Organizations, Legacies, Devon County Council, Westbank Community Care and Healthy Living Centres and West Devon CVS,

Our core of volunteers are truly 'the unsung heroes of our community' without their commitment TASS would be unable to operate such a wide range of quality services. They give their time so willingly and are dedicated to making a positive difference to people's lives. Similarly, we are very fortunate to have a small and very dedicated team of staff. We welcomed Holly Stirling as our General Manager in February 2023. Holly has a wealth of experience in health and social care and we are all appreciative of her help and support. We are immensely grateful to our Staff, Volunteers and Clients for their continued support in so many ways and look forward to continue working with them in the years to come.

We thank all those who support, donate and give their time to Tavistock Area Support Services.

Financial review

The net outgoing resources for the year amounted to £47,330. General unrestricted funds decreased from £194,594 to £187,328. Free reserves at the end of the year amounted to £178,334.

The Trustees consider that due to the uncertain nature of their grant funding the charity should endeavor to maintain reserves sufficient to cover at least 12 months of anticipated expenditure. Sufficient provision is also required for capital replacements and maintenance of the Anchorage Centre.

Structure, governance and management

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.

New Trustees with the required skill set are co-opted after interview and discussion with the members of the Board. Trustees stand for re-election annually at the AGM.

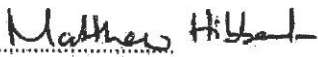
TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Reference and administrative details

Charity number	1129175
Company number	06779873
Registered Office	The Anchorage Centre Chapel Street Tavistock Devon PL19 8AG
Secretary	Mrs V Dodds
Trustees	Ms A Bessant Mrs V Dodds Mrs J Gasper Mr M Hibbert Mrs S Lake - appointed 27/10/22
Independent examiners	Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers	TSB PO Box 373 Leeds LS14 9GQ

The trustees' report was approved by the Board of Trustees.



Mr M Hibbert

Trustee

Dated: 26 October 2023

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Tavistock Area Support Services for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

TAVISTOCK AREA SUPPORT SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TAVISTOCK AREA SUPPORT SERVICES

I report to the trustees on my examination of the financial statements of Tavistock Area Support Services (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Claire Thompson

Claire Thompson FCCA DChA

Azets Audit Services
Ty Derw Lime Tree Court
Cardif Gate Business Park
Cardiff
CF23 8AB

Dated: 23-11-2023

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	2	28,160	500	28,660	14,187	1,000	15,187
Charitable activities							
TASS activities income	3	13,144	23,342	36,486	41,424	27,887	69,311
Transport income	3	19,871	1,507	21,378	13,370	1,507	14,877
Other trading activities	4	52,142	-	52,142	41,712	-	41,712
Investments	5	3,272	-	3,272	2,276	-	2,276
Other income	6	2,682	-	2,682	-	-	-
Total income		119,271	25,349	144,620	112,969	30,394	143,363
Expenditure on:							
Raising funds	7	49,382	68	49,450	46,280	91	46,371
Charitable activities							
TASS activities	8	37,491	21,416	58,907	53,374	12,411	65,785
Transport expenses	8	13,480	28,029	41,509	5,248	3,031	8,279
Other	8	31,712	5,684	37,396	44,996	3,259	48,255
Total charitable expenditure		82,683	55,129	137,812	103,618	18,701	122,319
Total expenditure		132,065	55,197	187,262	149,898	18,792	168,690
Net gains/(losses) on investments	12	(4,688)	-	(4,688)	(1,838)	-	(1,838)
Net outgoing resources before transfers		(17,482)	(29,848)	(47,330)	(38,767)	11,602	(27,165)
Gross transfers between funds		1,702	(1,702)	-	13,000	(13,000)	-
Net movement in funds		(15,780)	(31,550)	(47,330)	(25,767)	(1,398)	(27,165)
Fund balances at 1 April 2022		280,131	366,568	646,699	305,898	367,966	673,864
Fund balances at 31 March 2023		264,351	335,018	599,369	280,131	366,568	646,699

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TAVISTOCK AREA SUPPORT SERVICES

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14	338,204		344,762	
Investments	15	88,412		93,528	
		<u>426,616</u>		<u>438,290</u>	
Current assets					
Debtors	16	8,204		1,742	
Cash at bank and in hand		176,627		217,048	
		<u>184,831</u>		<u>218,790</u>	
Creditors: amounts falling due within one year	17	(12,078)		(10,381)	
Net current assets		<u>172,753</u>		<u>208,409</u>	
Total assets less current liabilities		<u>599,369</u>		<u>646,699</u>	
Income funds					
Restricted funds	19	335,018		366,568	
<u>Unrestricted funds</u>					
Designated funds	20	77,023		85,537	
General unrestricted funds		187,328		194,594	
		<u>264,351</u>		<u>280,131</u>	
		<u>599,369</u>		<u>646,699</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

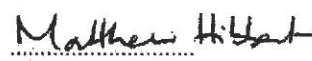
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26 October 2023


Mrs J Gasper
Trustee


Mr M Hibbert
Trustee

Company registration number 06779873

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Tavistock Area Support Services is a private company limited by guarantee incorporated in England and Wales. The registered office is The Anchorage Centre, Chapel Street, Tavistock, Devon, PL19 8AG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Activity income and room hire are recognised in the period to which the service is provided.

Shop and cafe income is recognised when the sale takes place.

Investment income is recognised at the time the investment income is receivable. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the SOFA in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds relates to the costs in relation to generating income such as fundraising activities.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Anchorage Centre	1% on cost (excluding land)
Leasehold improvements	Straight line over 15 years
Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases are charged on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	28,160	500	28,660	14,187	1,000	15,187

3 Charitable activities

	TASS activities income	Transport income	Total	TASS activities income	Transport income	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Sales within charitable activities	13,144	19,871	33,015	9,248	13,370	22,618
Grants received	23,342	1,507	24,849	60,063	1,507	61,570
	36,486	21,378	57,864	69,311	14,877	84,188
Analysis by fund						
Unrestricted funds	13,144	19,871	33,015	41,424	13,370	54,794
Restricted funds	23,342	1,507	24,849	27,887	1,507	29,394
	36,486	21,378	57,864	69,311	14,877	84,188

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
TASS community cafe income	6,731	2,577
Shop income	39,172	33,747
Adminstration and room hire income	6,239	5,388
Other trading activities	52,142	41,712

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	2,281	1,971
Interest receivable	991	305
	3,272	2,276

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Other income

	Unrestricted funds		Total
	2023	2022	2022
	£	£	£
Legal claims		2,682	-

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Trading costs						
Shop expenses	32,712	-	32,712	30,213	-	30,213
TASS community cafe expenses	15,040	-	15,040	14,359	-	14,359
Depreciation and impairment	1,630	68	1,698	1,708	91	1,799
Trading costs	49,382	68	49,450	46,280	91	46,371
	49,382	68	49,450	46,280	91	46,371

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	TASS activities 2023 £	Transport expenses 2023 £	Other 2023 £	Total 2023 £	TASS activities 2022 £	Transport expenses 2022 £	Other 2022 £	Total 2022 £
Staff costs	55,289	24,285	-	79,574	63,965	2,507	-	66,472
Profit/ loss on disposal of fixed asset	-	-	-	-	-	(4,347)	-	(4,347)
Charitable activities	3,518	-	-	3,518	1,321	-	-	1,321
Transport	-	17,224	-	17,224	-	10,119	-	10,119
Administration	100	-	-	100	499	-	-	499
	58,907	41,509	-	100,416	65,785	8,279	-	74,064
Share of support costs (see note 9)	-	-	30,927	30,927	-	-	44,722	44,722
Share of governance costs (see note 9)	-	-	6,469	6,469	-	-	3,533	3,533
	58,907	41,509	37,396	137,812	65,785	8,279	48,255	122,319
Analysis by fund								
Unrestricted funds	37,491	13,480	31,712	82,683	53,374	5,248	44,996	103,618
Restricted funds	21,416	28,029	5,684	55,129	12,411	3,031	3,259	18,701
	58,907	41,509	37,396	137,812	65,785	8,279	48,255	122,319

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Depreciation	3,945	-	3,945	3,685
Administrative expenses	26,982	-	26,982	41,036
Accountancy fees	-	3,063	3,063	2,413
Legal and professional	-	3,406	3,406	1,120
	<u>30,927</u>	<u>6,469</u>	<u>37,396</u>	<u>48,255</u>
Analysed between Charitable activities	<u>30,927</u>	<u>6,469</u>	<u>37,396</u>	<u>48,255</u>

Governance costs includes payments of £2,700 (2022 - £2,700) for fees relating to the independent examination.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursements of expenses from the charity during the current or prior year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>8</u>	<u>6</u>
Employment costs	2023 £	2022 £
Wages and salaries	93,659	78,599
Social security costs	22	-
Defined contribution pension costs	1,381	1,172
	<u>95,062</u>	<u>79,771</u>

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

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Revaluation of investments	(4,688)	(1,838)

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

-18-

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Tangible fixed assets

(Continued)

Included in cost of land and buildings is freehold land of £80,000 which is not depreciated.

15 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 April 2022	82,766	10,762	93,528
Valuation changes	(4,688)	-	(4,688)
Cash movement	-	(428)	(428)
At 31 March 2023	78,078	10,334	88,412
Carrying amount			
At 31 March 2023	78,078	10,334	88,412
At 31 March 2022	82,766	10,762	93,528

Investment fair value is measured at quoted market price in an active market.

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	5,209	1,344
Prepayments and accrued income	2,995	398
	8,204	1,742

17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		807	730
Deferred income	18	-	260
Trade creditors		2,324	1,061
Other creditors		5,846	5,980
Accruals and deferred income		3,101	2,350
		12,078	10,381

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Deferred income

	2023	2022
	£	£
Arising from trip income	-	260
	<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Balance brought forward	260	-
Income received	12,884	13,630
Income released	(13,144)	(13,370)
	<u> </u>	<u> </u>
Balance carried forward	-	260
	<u> </u>	<u> </u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds		Balance at 1 April 2022 £	Movement in funds		Transfers 31 March 2023 £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £		
Voluntary sector representation	1,740	7,372	-	9,112	5,985	(12,118)	-	2,979
Drop-in support	12,350	14,725	(12,098)	14,977	15,020	(27,667)	-	2,330
Transportation	27,665	2,507	(16,123)	14,049	1,507	(5,319)	-	10,237
Time for You	-	5,000	-	5,000	-	(5,000)	-	-
Awards for All	2,014	-	(312)	1,702	-	-	(1,702)	-
Outreach & wellbeing	-	791	-	791	677	(1,468)	-	-
Capital expenditure	783	-	(196)	587	1,660	(562)	-	1,685
Anchorage centre	323,414	-	(3,064)	320,350	-	(3,063)	-	317,287
Coronation weekend	-	-	-	-	500	-	-	500
	367,966	30,395	(31,793)	366,568	25,349	(55,197)	(1,702)	335,018

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Restricted funds

(Continued)

The following restricted funds represent grants and donations received, net of expenditure for the furtherance of the Charity's main objectives:

- Voluntary sector representation
 - Drop-in support
 - Transportation
 - Outreach & wellbeing
- Further details in respect of these activities can be found within the Trustees' Report.

Time for You

These monies are restricted to the Devon Carers' Time for You sitting service funded by Devon Country Council.

Awards for All

These funds were granted in 2017 to support the "Champions" project, an enabling service for those who are able, but lack confidence and are at risk of isolation.

Capital expenditure

This represents monies received for the specific investment towards equipment or other capital purchases to further the Charity's aims. During the year funding was received for the investment into new IT equipment.

Anchorage Centre

The Anchorage Centre in Tavistock is the hub of the Charity's activities. This fund represents the building where events, activities and services are provided throughout the year.

Coronation weekend

During the year a donation was received to fund events to take place for King Charles' coronation in May 2023.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
					Incoming resources £	Resources expended £			
TASS community cafe	91,647	(3,655)	(2,455)	85,537	6,741	(15,040)		(5,117)	72,121
Life Stories administration	-	-	-	-	6,000	(1,098)		-	4,902
	<u>91,647</u>	<u>(3,655)</u>	<u>(2,455)</u>	<u>85,537</u>	<u>12,741</u>	<u>(16,138)</u>		<u>(5,117)</u>	<u>77,023</u>

TASS community cafe

In 2014 the Trustees voted unanimously to designate funds to provide a facility within the town centre of Tavistock when the opportunity arose. It was agreed that this facility 'TASS Community Cafe' (formally 'Rest a While') would be subsidised for the first 3 years by the designated fund. Furthermore the trustees voted unanimously to continue to financially support the project on a rolling one-year basis.

Within the year ended 31 March 2023, a net loss of £8,299 was realised in relation to the TASS Community Cafe. There was also a loss on investments totalling £5,117. As at 31 March 2023 the designated fund stood at £72,121.

Life Stories administration

During the year a donation was received to fund the administration of 'Life Stories'. As at 31 March 2023 this designated fund stood at £4,902.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted 2023 £	Restricted 2023 £	Total Unrestricted 2023 £	Restricted 2022 £	Total 2022 £
Tangible assets	8,995	329,209	338,204	334,587	344,762
Investments	88,412	-	88,412	-	93,528
Current assets/(liabilities)	166,944	5,809	172,753	31,981	208,409
	264,351	335,018	599,369	366,568	646,699

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	20,100	17,017
Between two and five years	35,479	-
	<u>55,579</u>	<u>17,017</u>

Lease payments recognised as an expense in the period totalled £23,358 (2022 - £24,842).

23 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>25,315</u>	<u>22,592</u>

There were no related party transactions in the current or comparative period.

TAVISTOCK AREA SUPPORT SERVICES

England & Wales - Charity number 1129175

Accounts

Charity registration number 1129175

Company registration number 06779873 (England and Wales)

TAVISTOCK AREA SUPPORT SERVICES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

TAVISTOCK AREA SUPPORT SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs V Dodds Mrs J Gasper Ms A Bessant Mr M Hibbert Mrs S P Lake	(Appointed 27 October 2022)
Secretary	Mrs V Dodds	
Charity number	1129175	
Company number	06779873	
Registered office	The Anchorage Centre Chapel Street Tavistock Devon United Kingdom PL19 8AG	
Independent examiner	Azets Audit Services 20 Western Road Launceston Cornwall United Kingdom PL15 7BA	

TAVISTOCK AREA SUPPORT SERVICES

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TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Object of the Charity is to promote the welfare of older and disabled people living within the town of Tavistock and neighboring parishes.

In furtherance of these Objectives, we aim:

To provide welfare services for those with a social or financial need.

To provide activities, social events, advice and information in appropriate locations within the "area of benefit".

To provide community transport for people with physical disabilities or restricted mobility to enable access to the community.

To provide community transport services for those living in isolated areas to enable social inclusion and access to the community.

Achievements and performance

Tavistock Area Support Services continues to be a local flagship supporting those who have needs arising from age, sickness, disability, social isolation and vulnerability and are resident in Tavistock and the surrounding areas. The Anchorage Centre in Tavistock being the hub of the Charity's activities.

The Charity was hugely impacted by the Covid-19 pandemic; during the early part of the year services and activities which had been closed or reduced due the pandemic resumed, albeit on a reduced scale. Staff continued to be part furloughed, with their hours increasing as services resumed. TASS observed strict protocols until all Covid restrictions were lifted.

A series of Re-Connect events were held to welcome all our supporters back to TASS; we were so pleased to see them again.

The befriending/outreach service, which is externally funded, had run a limited service throughout the pandemic and subject to Covid protocols resumed face to face visits. Telephone contact and a doorstep approach continued for those self-shielding. We recruited, welcomed and trained new volunteers to the scheme which continues to be in high demand.

The village Outreach centres re-openings were welcomed by all their clients and volunteers.

The community car transport service taking people to medical appointments returned to its full services with Covid protocols being observed. There was a major advertising campaign to recruit drivers to allay the shortage of volunteer drivers. Minibus leisure trips were very much welcomed back by many, again subject to Covid protocols. Following a review of the minibus usage in past years it was decided to reduce the fleet and one of the vehicles was sold. The mobility loan scheme operated at the Anchorage Centre saw an increase in clients.

As restrictions were lifted the Anchorage Centre welcomed leisure and activity groups, though some groups with a wider advisory body were requested by their headquarters not to meet until later in the year. The new Comms. system was installed and has proved most effective, enabling staff working away from the Anchorage Centre to maintain contact.

TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Rest a While re-opened in July and gradually increased its days of operation during the year. The facility continues to be supported by our Designated Fund and Tavistock Town Council,

The Charity Shop which contributes major funding for the Charity was hugely impacted by the pandemic. Throughout this year its opening times and days have been increased.

As the main provider of support for older and disabled people living in our area we were pleased to continue working with other agencies, building links with voluntary, private and statutory providers in the provision of services for older people and those with disabilities, vulnerability and social isolation in our locality. Our continued link with Devon County Council through Adult and Community and Transport Co-ordination Services and Livewell Southwest, together with the Clinical Commission Group enables us to build on existing services and we intend to develop new initiatives to support people to remain in their own homes and communities. We value partnership work and as a local Charity also work with West Devon CVS – Tavistock Area Wellbeing, Westbank Community Health & Care, Tavistock Dementia Alliance, Tavistock Locals Help, Devon Carers, Yelvercare, the Fire Brigade and the Police as well as other statutory, private and voluntary sector organizations in providing a complete service for older and disabled people living in Tavistock and surrounding areas. We are used as a referral point by Health and Social Services, local GP's, Hospitals, the Mental Health Team and other voluntary sector groups – we are a "Community Hub" making a difference to the lives of others. As part of this partnership TASS is the Voluntary Sector Representative on the Tavistock Community Health & Social Care Teams; a partner organization of the Citizens Advice Bureau; a member of the Devon Community Transport Group and the Southern Area Car Forum.

Funding and support continue from various sources including Private Donors, Legacies, Devon County Council, Westbank Community Health & Care, West Devon CVS, Devon Carers, Tavistock Parish Council, Tavistock Golf Club and Tavistock Parkinsons Group. We received Grants in relation to Covid-19 from West Devon Borough Council Business Support in respect of Rest a While and the Charity Shop. We also received funds from HMRC's Job Retention Scheme.

Our core of volunteers give their time so willingly and are dedicated to making a positive difference to people's lives. Without such commitment from our volunteers TASS would be unable to operate such a wide range of quality services, they are truly 'the unsung heroes of our community'. Similarly, we are very fortunate to have a small and very dedicated team of staff, supported by our General Manager, Paula Anscomb, who ensure that all the Charity's services run efficiently. We are immensely grateful to our Staff, Volunteers and Clients for their continued support in so many ways and look forward to continue working with them in the years to come.

Financial review

The Trustees consider that due to the uncertain nature of their grant funding the charity should endeavor to maintain reserves sufficient to cover at least 12 months of anticipated expenditure. Sufficient provision is also required for capital replacements and maintenance of the Anchorage Centre.

Structure, governance and management

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.

New Trustees with the required skill set are co-opted after interview and discussion with the members of the Board. Trustees stand for re-election annually at the AGM.

Mrs V Dodds
Mrs G Reed
Mrs J Gasper
Ms A Bessant
Mr M Hibbert
Mrs S P Lake

(Resigned 9 January 2022)

(Appointed 27 October 2022)

Tavistock Area Support Services was established by Memorandum and Articles of Association dated 24 December 2008, Registered Company No. 06779873 and is a registered Charity No 1129175. Its address is The Anchorage Centre, Chapel Street, Tavistock, Devon, PL19 8AG.

TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2022***

The trustees' report was approved by the Board of Trustees.

Mr M Hibbert

Trustee

Dated: 19 December 2022

TAVISTOCK AREA SUPPORT SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TAVISTOCK AREA SUPPORT SERVICES

I report to the trustees on my examination of the financial statements of Tavistock Area Support Services (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Ben Sharland ACA ATT

Azets Audit Services
20 Western Road
Cornwall
PL15 7BA

United Kingdom

Dated: 21 December 2022

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	46,363	30,394	76,757	187,028
<u>Charitable activities</u>					
TASS activities income		9,248	-	9,248	25
Transport income		13,370	-	13,370	4,399
Other trading activities	3	41,712	-	41,712	9,860
Investments	4	2,276	-	2,276	2,788
Total income		112,969	30,394	143,363	204,100
Expenditure on:					
Raising funds	5	46,280	91	46,371	36,433
<u>Charitable activities</u>					
TASS activities expenses	6	53,374	12,411	65,785	71,665
Transport expenses	6	5,248	3,031	8,279	15,062
Other	6	44,996	3,259	48,255	32,063
Total charitable expenditure		103,618	18,701	122,319	118,790
Total resources expended		149,898	18,792	168,690	155,223
Net gains/(losses) on investments	10	(1,838)	-	(1,838)	3,106
Net (outgoing)/incoming resources before transfers		(38,767)	11,602	(27,165)	51,983
Gross transfers between funds		13,000	(13,000)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(25,767)	(1,398)	(27,165)	51,983
Fund balances at 1 April 2021		305,898	367,966	673,864	621,880
Fund balances at 31 March 2022		280,131	366,568	646,699	673,863

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TAVISTOCK AREA SUPPORT SERVICES

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		344,762		361,488
Current assets					
Debtors	12	1,742		4,297	
Investments	13	93,528		95,984	
Cash at bank and in hand		217,048		215,256	
		<u>312,318</u>		<u>315,537</u>	
Creditors: amounts falling due within one year	14	<u>(10,381)</u>		<u>(3,162)</u>	
Net current assets			301,937		312,375
Total assets less current liabilities			<u>646,699</u>		<u>673,863</u>
Income funds					
Restricted funds			366,568		367,966
<u>Unrestricted funds</u>					
Designated funds	17	85,537		91,647	
General unrestricted funds		<u>194,594</u>		<u>214,250</u>	
			<u>280,131</u>		<u>305,897</u>
			<u>646,699</u>		<u>673,863</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19 December 2022

Mrs J Gasper
Trustee

Mr M Hibbert
Trustee

Company Registration No. 06779873

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Tavistock Area Support Services is a private company limited by guarantee incorporated in England and Wales. The registered office is The Anchorage Centre, Chapel Street, Tavistock, Devon, PL19 8AG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Anchorage Centre	1% on cost (excluding land)
Leasehold improvements	Straight line over 15 years
Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	14,187	1,000	15,187	4,826
Legacies	-	-	-	3,000
Grants	32,176	29,394	61,570	179,202
	<u>46,363</u>	<u>30,394</u>	<u>76,757</u>	<u>187,028</u>
For the year ended 31 March 2021	<u>152,407</u>	<u>34,621</u>		<u>187,028</u>

3 Other trading activities

	2022 £	2021 £
Rest A While income	2,577	134
Shop income	33,747	7,412
Administration and room hire income	5,388	2,314
	<u>41,712</u>	<u>9,860</u>
Other trading activities		

4 Investments

	2022 £	2021 £
Investment income	<u>2,276</u>	<u>2,788</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Raising funds

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<u>Trading costs</u>				
Transport services	-	-	-	-
Shop expenses	30,213	-	30,213	22,021
Rest A While expenses	14,359	-	14,359	12,789
Depreciation and impairment	1,708	91	1,799	1,623
	<u>46,280</u>	<u>91</u>	<u>46,371</u>	<u>36,433</u>
Trading costs	<u>46,280</u>	<u>91</u>	<u>46,371</u>	<u>36,433</u>
	<u><u>46,280</u></u>	<u><u>91</u></u>	<u><u>46,371</u></u>	<u><u>36,433</u></u>
For the year ended 31 March 2021				
Trading costs	<u>36,254</u>	<u>179</u>		<u>36,433</u>
	<u><u>36,254</u></u>	<u><u>179</u></u>		<u><u>36,433</u></u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	TASS activities expenses	Transport expenses	Other	Total 2022	Total 2021
	£	£	£	£	£
Staff costs	63,965	2,507	-	66,472	70,212
Profit/loss on disposal of fixed asset	-	(4,347)	-	(4,347)	-
Charitable activities	1,321	-	-	1,321	478
Transport	-	10,119	-	10,119	12,012
Administration	499	-	-	499	1,544
Utilities	-	-	-	-	2,481
	<u>65,785</u>	<u>8,279</u>	<u>-</u>	<u>74,064</u>	<u>86,727</u>
Share of support costs (see note 7)	-	-	44,722	44,722	22,586
Share of governance costs (see note 7)	-	-	3,533	3,533	9,477
	<u>65,785</u>	<u>8,279</u>	<u>48,255</u>	<u>122,319</u>	<u>118,790</u>
Analysis by fund					
Unrestricted funds	53,374	5,248	44,996	103,618	
Restricted funds	12,411	3,031	3,259	18,701	
	<u>65,785</u>	<u>8,279</u>	<u>48,255</u>	<u>122,319</u>	
For the year ended 31 March 2021					
Unrestricted funds	46,938	940	28,739		76,617
Restricted funds	24,727	14,122	3,324		42,173
	<u>71,665</u>	<u>15,062</u>	<u>32,063</u>		<u>118,790</u>

Restricted Funds expenditure from TASS activities totalling £12,410 is as follows:

- Staff Costs £11,911
- Administration £ 499

Restricted Funds expenditure for Transport totalling £3,031 is as follows:

- Staff Costs £ 2,507
- Profit on sale of vehicle (£ 4,347)
- Depreciation £ 4,871

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Depreciation	3,685	-	3,685	3,893
Administrative expenses	41,036	-	41,036	18,693
Accountancy fees	-	2,413	2,413	2,200
Legal and professional	-	1,120	1,120	7,277
	<u>44,721</u>	<u>3,533</u>	<u>48,254</u>	<u>32,063</u>
Analysed between Charitable activities	<u>44,722</u>	<u>3,533</u>	<u>48,255</u>	<u>32,063</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>6</u>	<u>6</u>
Employment costs	2022 £	2021 £
Wages and salaries	<u>79,771</u>	<u>79,658</u>

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

10 Net gains/(losses) on investments

	Unrestricted funds	Total
	2022 £	2021 £
Gain/(loss) on sale of investments	<u>(1,838)</u>	<u>3,106</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Anchorage Centre £	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost						
At 1 April 2021	386,348	9,425	51,176	9,614	155,809	612,372
Additions	-	-	1,870	-	-	1,870
Disposals	-	-	-	-	(36,465)	(36,465)
At 31 March 2022	386,348	9,425	53,046	9,614	119,344	577,777
Depreciation and impairment						
At 1 April 2021	62,934	3,141	48,342	7,831	128,636	250,884
Depreciation charged in the year	3,063	628	1,176	446	4,630	9,943
Eliminated in respect of disposals	-	-	-	-	(27,812)	(27,812)
At 31 March 2022	65,997	3,769	49,518	8,277	105,454	233,015
Carrying amount						
At 31 March 2022	320,351	5,656	3,528	1,337	13,890	344,762
At 31 March 2021	323,414	6,284	2,834	1,783	27,173	361,488

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets (Continued)

Included in cost of land and buildings is freehold land of £80,000 which is not depreciated.

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	1,344	3,569
Prepayments and accrued income	398	728
	<u>1,742</u>	<u>4,297</u>

13 Current asset investments

	2022 £	2021 £
Investments	<u>93,528</u>	<u>95,984</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	730	284
Trade creditors	1,061	-
Accruals and deferred income	8,590	2,878
	<u>10,381</u>	<u>3,162</u>

15 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	10,175	334,587	344,762	10,439	351,049	361,488
Current assets/(liabilities)	269,956	31,981	301,937	295,459	16,916	312,375
	<u>280,131</u>	<u>366,568</u>	<u>646,699</u>	<u>305,898</u>	<u>367,965</u>	<u>673,863</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	17,017	20,100
Between two and five years	-	15,417
	<u>17,017</u>	<u>35,517</u>

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Movement in funds

Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
91,647	-	(3,655)	(2,455)	85,537
<u>91,647</u>	<u>-</u>	<u>(3,655)</u>	<u>(2,455)</u>	<u>85,537</u>

In 2014 the Trustees voted unanimously to designate funds to provide a facility within the town centre of Tavistock when the opportunity arose. It was agreed 'Rest A While' would be subsidised for the first 3 years by the designated fund. Furthermore the trustees voted unanimously to continue financially support the project on a rolling one-year basis. Within the year ended 31st March 2022, a net loss of £3,655 was realised in relation to the facility 'Rest A While'.

There was also a loss on investment totalling £2,455.

As at 31st March 2022 the designated fund stood at £85,537.

18 Related party transactions

There are no related party transactions.

TAVISTOCK AREA SUPPORT SERVICES

England & Wales - Charity number 1129175

Accounts

Charity Registration No. 1129175

Company Registration No. 06779873 (England and Wales)

TAVISTOCK AREA SUPPORT SERVICES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

TAVISTOCK AREA SUPPORT SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs V Dodds Mrs G Reed Mrs J Gasper Ms A Bessant Mr M Hibbert	(Appointed 28 January 2021)
Secretary	Mrs V Dodds	
Charity number	1129175	
Company number	06779873	
Registered office	The Anchorage Centre Chapel Street Tavistock Devon United Kingdom PL19 8AG	
Independent examiner	Azets Audit Services 20 Western Road Launceston Cornwall United Kingdom PL15 7BA	

TAVISTOCK AREA SUPPORT SERVICES

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TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Object of the Charity is to promote the welfare of older and disabled people living within the town of Tavistock and neighboring parishes.

In furtherance of these Objectives we aim:

To provide welfare services for those with a social or financial need.

To provide activities, social events, advice and information in appropriate locations within the "area of benefit".

To provide community transport for people with physical disabilities or restricted mobility to enable access to the community.

To provide community transport services for those living in isolated areas to enable social inclusion and access to the community.

Achievements and performance

Tavistock Area Support Services continues to be a local flagship supporting the older and disabled residents of Tavistock and the surrounding areas with the Anchorage Centre in Tavistock being the hub of the Charity's activities.

The Charity was hugely impacted by the Covid-19 pandemic when the Anchorage Centre, outreach centres and the retail outlets had to close. Everyone pulled together to do whatever they could to assist the Trustees. All the standard monthly costs were suspended or minimized where possible and we began working on a Covid-19 secure protocol. The Trustees attended monthly Board meetings via Zoom with the General Manager in attendance.

The befriending/outreach service, which is externally funded, continued to run a limited Covid-19 secure service and all other staff were furloughed. The befriending service offered telephone contact and a doorstep approach was used for Outreach where restrictions or self-shielding were in place.

The community car transport service taking people to medical appointments operated a limited service with a small number of volunteers, as did the mobility loan scheme. As care home patients were accompanied by a carer they could not travel in a volunteer car so TASS minibuses were used with those clients being charged the car rate rather than the higher minibus rate. We also assisted with transporting people to receive their vaccinations. All leisure trips were cancelled.

The Anchorage Centre provided a facility and assisted Tavistock Locals Help. In line with Government guidelines the Centre was also used by as training venue by Community Links for sessions concerning domestic abuse and counselling for families. All leisure and activity groups ceased until restrictions lifted, though some groups with a wider advisory body were requested not to meet even then by their headquarters.

Rest a While was closed at times throughout the year in accordance with Government guidelines and was much missed by all, particularly its regular visitors. The facility continues to be supported by our Designated Fund and Tavistock Town Council.

TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Charity Shop which had recently moved into the old "Spiral Staircase" premises in Market Street was closed in accordance with Government guidelines, resulting in a large decrease in our revenue. It reopened in late August but closed again for long periods twice more. We were pleased to announce in March that Debbie Holland, previously a volunteer, joined the staff as the Shop Co-Ordinator.

In October 2020 we were delighted to welcome Paula Ancomb as our new General Manager. She re-instigated a regular newsletter which is much appreciated by volunteers and clients and has developed a strong rapport with the trustees, staff, volunteers and clients.

Our volunteers continued their support of TASS, though there were fewer options for them to be involved in the Charity's services. They have recently been invited to re-connect events and we look forward to seeing them in their chosen roles.

The service users of TASS are mainly in the vulnerable categories and some experienced isolation and loneliness without their usual support from TASS particularly when the activities and trips were cancelled. When the flexible furlough scheme commenced and staff worked some hours from home it quickly became apparent that our existing Comms system was inadequate; this has now been addressed and staff and volunteers can use the new system to ensure that contact can be maintained without their being in the Centre.

As the main provider of support for older and disabled people living in our area we look forward to recommencing work with other agencies, building links with voluntary, private and statutory providers in the provision of services for older people and those with disabilities in our locality. Our continued link with Devon County Council through Adult and Community and Transport Co-ordination Services and Livewell, together with the Clinical Commission Group enables us to build on existing services and we intend to develop new initiatives to support people to remain in their own homes and communities. We value partnership work and as a local Charity also work with West Devon CVS – Tavistock Area Wellbeing, Tavistock Dementia Alliance, Tavistock Locals Help, Devon Carers, Yelvercare, the Fire Brigade and the Police as well as other statutory, private and voluntary sector organizations in providing a complete service for older and disabled people living in Tavistock and surrounding areas. We are used as a referral point by Health and Social Services, local GP's, Hospitals, the Mental Health Team and other voluntary sector groups – we are a "Community Hub" making a difference to the lives of others. As part of this partnership TASS is the Voluntary Sector Representative on the Tavistock Community Health & Social Care Teams; a partner organization of the Citizens Advice Bureau; a member of the Devon Community Transport Group.

Funding and support continues from various sources including Private Donors, Legacies, Devon County Council, Westbank Community Health & Care and West Devon CVS. We received Grants in relation to Covid-19 from West Devon Borough Council Business Support in respect of the Anchorage Centre, Rest a While and the Charity Shop, Devon County Council Covid-19 Prompt Action Fund, Devon Community Foundation Coronavirus Response & Recovery Fund. We also receive funds from HMRC's Job Retention Scheme.

We are immensely grateful to our Staff, Volunteers and Clients for their continued support in so many ways and look forward to working with them in the years to come.

Financial review

The Trustees consider that due to the uncertain nature of their grant funding the charity should endeavor to maintain reserves sufficient to cover at least 12 months of anticipated expenditure. Sufficient provision is also required for capital replacements and maintenance of the Anchorage Centre.

Structure, governance and management

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.

New Trustees with the required skill set are co-opted after interview and discussion with the members of the Board. Trustees stand for re-election annually at the AGM.

Mrs V Dodds
Mrs G Reed

TAVISTOCK AREA SUPPORT SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2021*

Mrs J Gasper

Mr J Pike

(Resigned 26 May 2020)

Ms A Bessant

Ms D A Holland

(Resigned 18 March 2021)

Mr M Hibbert

(Appointed 28 January 2021)

Tavistock Area Support Services was established by Memorandum and Articles of Association dated 24 December 2008, Registered Company No. 06779873 and is a registered Charity No 1129175. Its address is The Anchorage Centre, Chapel Street, Tavistock, Devon, PL19 8AG.

The trustees' report was approved by the Board of Trustees.

Mr M Hibbert

Trustee

Dated: 30 September 2021

TAVISTOCK AREA SUPPORT SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TAVISTOCK AREA SUPPORT SERVICES

I report to the trustees on my examination of the financial statements of Tavistock Area Support Services (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Ben Sharland ACA ATT

Azets Audit Services
20 Western Road
Cornwall
PL15 7BA

United Kingdom

Dated: 19 October 2021

TAVISTOCK AREA SUPPORT SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	2	152,407	34,621	187,028	73,968
<u>Charitable activities</u>					
TASS activities income		25	-	25	21,059
Transport income		4,399	-	4,399	20,443
Other trading activities	3	9,860	-	9,860	55,952
Investments	4	2,788	-	2,788	3,689
Total income		169,479	34,621	204,100	175,111
<u>Expenditure on:</u>					
Raising funds	5	36,254	179	36,433	49,608
<u>Charitable activities</u>					
TASS activities expenses	6	46,938	24,727	71,665	88,404
Transport expenses	6	940	14,122	15,062	33,425
Other	6	28,739	3,324	32,063	40,866
Total charitable expenditure		76,617	42,173	118,790	162,695
Total resources expended		112,871	42,352	155,223	212,303
Net gains/(losses) on investments	10	3,106	-	3,106	(2,507)
Net income/(expenditure) for the year/ Net movement in funds		59,714	(7,731)	51,983	(39,699)
Fund balances at 1 April 2020		246,183	375,697	621,880	661,578
Fund balances at 31 March 2021		305,897	367,966	673,863	621,879

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TAVISTOCK AREA SUPPORT SERVICES

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		361,488		375,776
Current assets					
Debtors	12	4,297		3,419	
Investments	13	95,984		93,496	
Cash at bank and in hand		215,256		155,080	
		<u>315,537</u>		<u>251,995</u>	
Creditors: amounts falling due within one year	14	<u>(3,162)</u>		<u>(5,892)</u>	
Net current assets			312,375		246,103
Total assets less current liabilities			<u>673,863</u>		<u>621,879</u>
Income funds					
Restricted funds			367,966		375,696
<u>Unrestricted funds</u>					
Designated funds	17	91,647		60,348	
General unrestricted funds		<u>214,250</u>		<u>185,835</u>	
			305,897		246,183
			<u>673,863</u>		<u>621,879</u>

TAVISTOCK AREA SUPPORT SERVICES

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 September 2021

Mrs J Gasper
Trustee

Mr M Hibbert
Trustee

Company Registration No. 06779873

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Tavistock Area Support Services is a private company limited by guarantee incorporated in England and Wales. The registered office is The Anchorage Centre, Chapel Street, Tavistock, Devon, PL19 8AG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Anchorage Centre	1% on cost (excluding land)
Leasehold improvements	Straight line over 15 years
Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Leases

Rentals payable under operating leases are charged on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	4,826	-	4,826	15,183
Legacies	3,000	-	3,000	23,689
Grants	144,581	34,621	179,202	35,096
	<u>152,407</u>	<u>34,621</u>	<u>187,028</u>	<u>73,968</u>
For the year ended 31 March 2020	<u>38,872</u>	<u>35,096</u>		<u>73,968</u>

3 Other trading activities

	2021 £	2020 £
Rest A While income	134	11,269
TASSBAR income	-	5,226
Shop income	7,412	27,648
Administration and room hire income	2,314	11,809
Other trading activities	<u>9,860</u>	<u>55,952</u>

4 Investments

	2021 £	2020 £
Investment income	<u>2,788</u>	<u>3,689</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Raising funds

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
<u>Trading costs</u>				
Transport services	-	-	-	-
Shop expenses	22,021	-	22,021	23,407
TASSBAR expenses	-	-	-	11,645
Rest A While expenses	12,789	-	12,789	12,601
Depreciation and impairment	1,444	179	1,623	1,955
	<u>36,254</u>	<u>179</u>	<u>36,433</u>	<u>49,608</u>
	<u>36,254</u>	<u>179</u>	<u>36,433</u>	<u>49,608</u>
For the year ended 31 March 2020				
Trading costs	<u>49,369</u>	<u>239</u>		<u>49,608</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	TASS activities expenses £	Transport expenses £	Other £	Total 2021 £	Total 2020 £
Staff costs	67,162	3,050	-	70,212	79,587
Charitable activities	478	-	-	478	6,494
Transport	-	12,012	-	12,012	32,129
Administration	1,544	-	-	1,544	1,462
Utilities	2,481	-	-	2,481	2,157
	<u>71,665</u>	<u>15,062</u>	<u>-</u>	<u>86,727</u>	<u>121,829</u>
Share of support costs (see note 7)	-	-	22,586	22,586	32,823
Share of governance costs (see note 7)	-	-	9,477	9,477	8,043
	<u>71,665</u>	<u>15,062</u>	<u>32,063</u>	<u>118,790</u>	<u>162,695</u>
Analysis by fund					
Unrestricted funds	46,938	940	28,739	76,617	
Restricted funds	24,727	14,122	3,324	42,173	
	<u>71,665</u>	<u>15,062</u>	<u>32,063</u>	<u>118,790</u>	
For the year ended 31 March 2020					
Unrestricted funds	65,302	11,478	37,455		114,235
Restricted funds	23,102	21,947	3,411		48,460
	<u>88,404</u>	<u>33,425</u>	<u>40,866</u>		<u>162,695</u>

Restricted Funds expenditure from TASS activities totalling £24,727 is as follows:

- Staff Costs	£20,364
- Charitable Activities	£ 338
- Administration	£ 1,544
- Utilities	£ 2,481

Restricted Funds expenditure for Transport totalling £14,122 is as follows:

- Staff Costs	£ 3,050
- Depreciation	£ 11,072

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Depreciation	3,893	-	3,893	4,170
Administrative expenses	18,693	-	18,693	28,653
Audit fees	-	2,200	2,200	2,200
Legal and professional	-	7,277	7,277	5,843
	<u>22,586</u>	<u>9,477</u>	<u>32,063</u>	<u>40,866</u>
Analysed between				
Charitable activities	<u>22,586</u>	<u>9,477</u>	<u>32,063</u>	<u>40,866</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>6</u>	<u>8</u>

Employment costs

	2021 £	2020 £
Wages and salaries	<u>79,658</u>	<u>95,579</u>

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

10 Net gains/(losses) on investments

	Unrestricted funds	Total
	2021 £	2020 £
Gain/(loss) on sale of investments	<u>3,106</u>	<u>(2,507)</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Anchorage Centre improvements £	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost						
At 1 April 2020	386,348	9,425	51,176	9,614	155,809	612,372
At 31 March 2021	386,348	9,425	51,176	9,614	155,809	612,372
Depreciation and impairment						
At 1 April 2020	59,871	2,513	47,397	7,237	119,578	236,596
Depreciation charged in the year	3,063	628	945	594	9,058	14,288
At 31 March 2021	62,934	3,141	48,342	7,831	128,636	250,884
Carrying amount						
At 31 March 2021	323,414	6,284	2,834	1,783	27,173	361,488
At 31 March 2020	326,477	6,912	3,779	2,377	36,231	375,776

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

(Continued)

Included in cost of land and buildings is freehold land of £80,000 which is not depreciated.

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	3,569	2,558
Prepayments and accrued income	728	861
	<u>4,297</u>	<u>3,419</u>

13 Current asset investments

	2021 £	2020 £
Investments	<u>95,984</u>	<u>93,496</u>

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	284	-
Trade creditors	-	3,187
Accruals and deferred income	2,878	2,705
	<u>3,162</u>	<u>5,892</u>

15 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	10,439	351,049	361,488	12,452	363,324	375,776
Current assets/ (liabilities)	295,459	16,916	312,375	233,731	12,372	246,103
	<u>305,898</u>	<u>367,965</u>	<u>673,863</u>	<u>246,183</u>	<u>375,696</u>	<u>621,879</u>

TAVISTOCK AREA SUPPORT SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	20,100	20,100
Between two and five years	15,417	33,917
	<u>35,517</u>	<u>54,017</u>

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Movement in funds

Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
60,348	28,812	-	2,487	91,647
<u>60,348</u>	<u>28,812</u>	<u>-</u>	<u>2,487</u>	<u>91,647</u>

In 2014 the Trustees voted unanimously to designate funds to provide a facility within the town centre of Tavistock when the opportunity arose. It was agreed 'Rest A While' would be subsidised for the first 3 years by the designated fund. Furthermore the trustees voted unanimously to continue financially support the project on a rolling one-year basis. Within the year ended 31st March 2021, a net profit of £28,812 was realised in relation to the facility 'Rest A While'. The surplus in the year arises from the fact that Government grant support had exceeded expenditure incurred in the year.

There was also a gain on investment totalling £2,487.

As at 31st March 2021 the designated fund stood at £91,647.

18 Related party transactions

There are no related party transactions.

