

**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

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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

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# TAVISTOCK AREA SUPPORT SERVICES

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# TAVISTOCK AREA SUPPORT SERVICES

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

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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**

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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**

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**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***

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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

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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							
<b><u>Income and endowments from:</u></b>							
Donations	2	14,599	5,315	19,914	35,521	-	35,521
<b><u>Charitable activities</u></b>							
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	-	-	-
<b>Total income</b>		<b>136,694</b>	<b>57,538</b>	<b>194,232</b>	<b>129,062</b>	<b>28,046</b>	<b>157,108</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	61,853	-	61,853	56,542	51	56,593
<b><u>Charitable activities</u></b>							
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
<b>Total charitable expenditure</b>		<b>112,213</b>	<b>37,574</b>	<b>149,787</b>	<b>120,817</b>	<b>30,980</b>	<b>151,797</b>
<b>Total expenditure</b>		<b>174,066</b>	<b>37,574</b>	<b>211,640</b>	<b>177,359</b>	<b>31,031</b>	<b>208,390</b>
Net gains/(losses) on investments	12	-	-	-	(1,651)	-	(1,651)
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(37,372)</b>	<b>19,964</b>	<b>(17,408)</b>	<b>(49,948)</b>	<b>(2,985)</b>	<b>(52,933)</b>
Gross transfers between funds		-	-	-	(10,806)	10,806	-
<b>Net movement in funds</b>		<b>(37,372)</b>	<b>19,964</b>	<b>(17,408)</b>	<b>(60,754)</b>	<b>7,821</b>	<b>(52,933)</b>
Fund balances at 1 April 2024		203,597	342,839	546,436	264,351	335,018	599,369
<b>Fund balances at 31 March 2025</b>		<b>166,225</b>	<b>362,803</b>	<b>529,028</b>	<b>203,597</b>	<b>342,839</b>	<b>546,436</b>

## **TAVISTOCK AREA SUPPORT SERVICES**

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

***FOR THE YEAR ENDED 31 MARCH 2025***

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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 £	£
<b>Fixed assets</b>					
Tangible assets	14		328,870		337,821
<b>Current assets</b>					
Debtors	15	4,401		4,491	
Cash at bank and in hand		207,086		215,608	
		211,487		220,099	
<b>Creditors: amounts falling due within one year</b>	16	(11,329)		(11,484)	
Net current assets			200,158		208,615
<b>Total assets less current liabilities</b>			529,028		546,436
<b>Income funds</b>					
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.

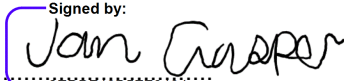
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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:  
  
 2EDBF40B5FF6494...  
 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

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#### 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
<b>Analysis by fund</b>						
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>
<b>Analysis by fund</b>								
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>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>						
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
<b>Depreciation and impairment</b>						
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
<b>Carrying amount</b>						
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*

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#### **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.