

Tor Support Services
Unaudited Financial Statements
31 March 2022

WESTCOTTS

Chartered accountants
7C Cranmere Road
Okehampton
Devon
EX20 1UE

Tor Support Services

Financial Statements

Year ended 31 March 2022

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Tor Support Services

Trustees' Annual Report

Year ended 31 March 2022

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

Reference and administrative details

Registered charity name	Tor Support Services
Charity registration number	1163407
Principal office	Community Hub Okehampton College 20 Mill Road Okehampton EX20 1PW

The trustees

Dr Kathryn Vile	
Mr Anthony Barker	
Mrs Karen Nolan	
Mr Mervin Scott	
Mrs Theresa Weaver	
Dr Marilyn Livingstone	(Appointed 14 June 2021)
Mr Sam Williams	(Resigned 1 December 2021)
Mrs Sophie Goodwin-Hughes	
Mrs Helene Cox	
Mrs Tracey Green	(Appointed 4 August 2021)
Mrs Stacey Pavely	(Appointed 7 February 2022)

Independent examiner	Mrs S L Watts FCCA DChA Westcotts 7C Cranmere Road Okehampton Devon EX20 1UE
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Structure, governance and management

Tor Support Services is a Charitable Incorporated Organisation (since September 2015) but has been a registered charity since November 2011. The charity is managed by its Trustee Board of 10.

Tor Support Services

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Objectives and activities

Tor Support Services provides a confidential counselling, information and advice service for children and young people between the ages of 5 and 25 and their families from our base at the community hub at Okehampton College.

Our counselling services is provided with a mixture of paid staff and volunteers with each counsellor receiving regular clinical supervision from a paid supervisor. Each child and young person requiring counselling is assessed by our co-ordinator who will explore initial presenting issues and assign the CYP to the most appropriate counsellor. We are members of the British Association of Counselling and Psychotherapy and adhere to its framework in the delivery of our service.

Our staff and volunteers are enhanced DBS checked every three years and all are required to complete Level 3 Safeguarding.

Tor Support Services

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

2021-2022 witnessed a continuation of the fall-out of the Coronavirus pandemic. While working patterns for staff and schools returned to something more nearly resembling normality, for children and young people in our client age range of 5 to 25 years of age, the effects of the previous year of lockdowns and social isolation clearly continued to be felt as the demand for our counselling services continued to grow.

Figures for 2021-2022 are given below. Figures for 2020-2021 are given in brackets.

Over the past year we have seen a total of 205 (122) clients. The age range of these was 53 (28) aged 5-10, 114 (84) aged 11-15, 32 (21) aged 16-18 and 6 (1) between 19 and 25. This significant increase on the numbers for 2020-2021 when the service was essentially restricted to online operation bears out the thought noted above that the impact of the Covid-19 pandemic continues to be felt.

Clients are normally allocated to a counsellor for a series of eight sessions. Normally these are scheduled to be held at the same time each week. If the counsellor feels that more sessions are needed, the case is assessed with the clinical supervisor to determine if additional sessions would be helpful. The majority of appointments take place during school term time but are scheduled to be held during break times or after school so as not to impact on the school day. However, any client who is in the sixth form or older or who has left school can access the service at any time.

In 2021-2022, 64% (64%) of our clients have been students at Okehampton College, 24% (21%) from primary schools with the remaining 12% (15%) have been from the Okehampton area but either no longer in education, home school or other secondary schools.

During 2021-2022, we continued to use External Independent Providers (EIPs) to work alongside our salaried and volunteer counsellors in order to cope with the case load.

The most common reason for a need for counselling continues to be general anxiety and stress. This is closely followed by a wide range of issues including low self-esteem, anger management, family issues, depression, issues with school, bereavement, behavioural/eating disorders, interpersonal and health, bullying, self-identity, self-harm and trauma.

We use the CORE assessment tool to measure the difference counselling makes in three areas: emotional resilience, anxiety/depression, safety/risk of harm. Of those who have completed their counselling with us 90% have reported progress.

During 2021-2022, the Board of Trustees changed with the end of term of office of Sam Williams in November 2021. Tracy Green was appointed in August 2021 but resigned in May 2022. Stacey Pavely was appointed in February 2022. Theresa Weaver resigned in May 2022 having given 12 years' service to Tor Support.

The Board currently comprises: Kathryn Vile (Chair), Tony Barker (Treasurer), Helene Cox, Sophie Goodwin-Hughes, Marilyn Livingstone, Karen Nolan, Stacey Pavely and Mervin Scott.

Tor Support Services

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

Total incoming resources generated during the period were £45,784 (2021: £60,218).

As at 31 March 2022, the charity had reserves totalling £60,731 of which £30,397 is unrestricted. This level of unrestricted reserves equates to approximately 8 months of expenditure. The trustees believe that the unrestricted reserves held are adequate to enable the charity to continue but endeavour to increase the level of unrestricted reserves.

Public benefit

In planning our activities for the year we have kept in mind the Charity Commission guidance on public benefit.

Plans for future periods

The trustees will continue to achieve the objectives of the charity and look to increase incoming resources.

Risk review

Risks to which the charity is exposed are regularly reviewed by the Trustees and steps taken as necessary to mitigate these.

Internal risks are minimised by procedures which require authorisation of all transactions and projects and a system of regular supervision and appraisal to ensure consistent quality of delivery of all operational aspects of the charitable company.

The trustees' annual report was approved on 7 September 2022 and signed on behalf of the board of trustees by:



Dr Kathryn Vile
Trustee



Mr Anthony Barker
Trustee

Tor Support Services

Independent Examiner's Report to the Trustees of Tor Support Services

Year ended 31 March 2022

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

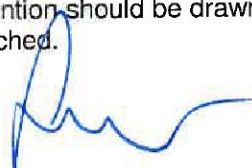
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs S L Watts FCCA DChA
Independent Examiner
Westcotts
Chartered Accountants
7C Cranmere Road
Okehampton
Devon
EX20 1UE

6 October 2022

Tor Support Services

Statement of Financial Activities

Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	15,419	28,865	44,284	59,093
Charitable activities	5	627	—	627	—
Investment income	6	873	—	873	1,125
Total income		<u>16,919</u>	<u>28,865</u>	<u>45,784</u>	<u>60,218</u>
Expenditure					
Expenditure on charitable activities	7,8	44,044	36,984	81,028	56,516
Total expenditure		<u>44,044</u>	<u>36,984</u>	<u>81,028</u>	<u>56,516</u>
Net (losses)/gains on investments	9	—	(1,881)	(1,881)	1,463
Net (expenditure)/income		<u>(27,125)</u>	<u>(10,000)</u>	<u>(37,125)</u>	<u>5,165</u>
Transfers between funds		30,000	(30,000)	—	—
Net movement in funds		<u>2,875</u>	<u>(40,000)</u>	<u>(37,125)</u>	<u>5,165</u>
Reconciliation of funds					
Total funds brought forward		27,522	70,334	97,856	92,691
Total funds carried forward		<u>30,397</u>	<u>30,334</u>	<u>60,731</u>	<u>97,856</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

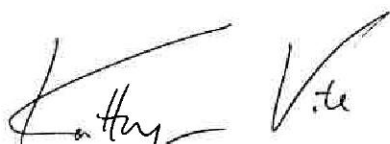
Tor Support Services

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	768	1,097
Investments (restricted fund)	15	20,309	52,190
		<u>21,077</u>	<u>53,287</u>
Current assets			
Debtors	16	4,627	—
Cash at bank and in hand		37,107	46,464
		<u>41,734</u>	<u>46,464</u>
Creditors: amounts falling due within one year	17	2,080	1,895
Net current assets		<u>39,654</u>	<u>44,569</u>
Total assets less current liabilities		<u>60,731</u>	<u>97,856</u>
Net assets		<u>60,731</u>	<u>97,856</u>
Funds of the charity			
Restricted funds		30,334	70,334
Unrestricted funds		30,397	27,522
Total charity funds	18	<u>60,731</u>	<u>97,856</u>

These financial statements were approved by the board of trustees and authorised for issue on 7 September 2022, and are signed on behalf of the board by:



Dr Kathryn Vile
Trustee



Mr Anthony Barker
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Tor Support Services

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a Charitable Incorporated Organisation (CIO) managed by its Trustee Board. The address of the principle office is Community Hub, Okehampton College, 20 Mill Road, Okehampton, Devon, EX20 1PW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tor Support Services

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tor Support Services

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 3 Years

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Tor Support Services

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	3,646	—	3,646
Grants			
Grants receivable	11,773	28,865	40,638
	<u>15,419</u>	<u>28,865</u>	<u>44,284</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	2,933	3,000	5,933
Grants			
Grants receivable	—	53,160	53,160
	<u>2,933</u>	<u>56,160</u>	<u>59,093</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income from charitable activities	<u>627</u>	<u>627</u>	<u>—</u>	<u>—</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income from listed investments	<u>873</u>	<u>873</u>	<u>1,125</u>	<u>1,125</u>

Tor Support Services

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7/8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Salaries & staff costs inc supervision	32,110	22,785	54,895	35,793
Memberships	-	275	275	275
Travel/Volunteer expenses	2,317	-	2,317	314
Legal and Governance (support)	895	-	895	192
Office costs – other	2,112	-	2,112	2,007
Training	1,325	-	1,325	1,540
Depreciation	658	-	658	549
Insurance	529	-	529	529
Entertaining	25	-	25	-
Session Resources	3,701	13,924	17,625	15,080
Bank charges	156	-	156	21
Fundraising expenses	216	-	216	216
	<u>44,044</u>	<u>36,984</u>	<u>81,028</u>	<u>56,516</u>

9. Net (losses)/gains on investments

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Gains/(losses) on listed investments	<u>(1,881)</u>	<u>(1,881)</u>	<u>1,463</u>	<u>1,463</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>658</u>	<u>549</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>350</u>	<u>330</u>

12. Staff costs

The average head count of employees during the year was 6 (2021: 6).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

Tor Support Services

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	1,646
Additions	329
At 31 March 2022	<u>1,975</u>
Depreciation	
At 1 April 2021	549
Charge for the year	658
At 31 March 2022	<u>1,207</u>
Carrying amount	
At 31 March 2022	<u>768</u>
At 31 March 2021	<u>1,097</u>

15. Investments (restricted fund)

	Listed investments £
Cost or valuation	
At 1 April 2021	52,190
Additions	—
Disposals	(30,000)
Fair value movements	(1,881)
At 31 March 2022	<u>20,309</u>
Impairment	
At 1 April 2021 and 31 March 2022	
Carrying amount	
At 31 March 2022	<u>20,309</u>
At 31 March 2021	<u>52,190</u>

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value valuation has been provided by the investment managers.

16. Debtors

	2022 £	2021 £
Trade debtors	<u>4,627</u>	<u>—</u>

Tor Support Services

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,830	1,645
Accruals and deferred income	250	250
	<u>2,080</u>	<u>1,895</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted funds	<u>27,522</u>	<u>16,919</u>	<u>(44,044)</u>	<u>30,000</u>	<u>30,397</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted funds	<u>16,677</u>	<u>4,058</u>	<u>(17,185)</u>	<u>23,972</u>	<u>27,522</u>

Tor Support Services

Notes to the Financial Statements (continued)

Year ended 31 March 2022

18. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 20 22 £
United charities	7,187	19,051	(16,213)	—	—	10,025
Police crime commissioner	—	—	—	—	—	—
Investments held	52,190	—	—	(30,000)	(1,881)	20,309
Awards 4 All	4,354	9,814	(14,168)	—	—	—
Farringdon Trust	5,132	—	(5,132)	—	—	—
Newby Trust	1,471	—	(1,471)	—	—	—
	<u>70,334</u>	<u>28,865</u>	<u>(36,984)</u>	<u>(30,000)</u>	<u>(1,881)</u>	<u>30,334</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 20 21 £
United charities	865	10,095	(3,773)	—	—	7,187
Police crime commissioner	9	3,000	(3,037)	28	—	—
Investments held	74,727	—	—	(24,000)	1,463	52,190
Awards 4 All	413	9,837	(5,896)	—	—	4,354
Farringdon Trust	—	5,132	—	—	—	5,132
Newby Trust	—	5,000	(3,529)	—	—	1,471
Devon County Council	—	4,277	(4,277)	—	—	—
Devon Community Foundation	—	18,819	(18,819)	—	—	—
	<u>76,014</u>	<u>56,160</u>	<u>(39,331)</u>	<u>(23,972)</u>	<u>1,463</u>	<u>70,334</u>

Tor Support Services

Notes to the Financial Statements (continued)

Year ended 31 March 2022

18. Analysis of charitable funds (continued)

The investment fund is restricted in that the capital cannot be disposed. However, during the year the trustees agreed to withdraw £30,000 from the fund to enable the charity to continue to meet its objectives.

Any income arising from the investments is available to be spent at the discretion of the trustees.

United Charities - this fund is for the cost of conducting counselling sessions.

Police Crime Commissioner - this fund is for the cost of counselling, specifically in the area of sexual abuse.

Awards 4 All - this fund is for the cost of conducting counselling sessions.

Farringdon Trust - this fund is for the cost of conducting counselling sessions.

Newby Trust - these funds are no longer restricted.

Devon County Council - these funds are to help alleviate the emotional, educational and physical consequences of the Covid-19 pandemic.

Devon Community Foundation - these funds are to help alleviate the emotional, educational and physical consequences of the Covid-19 pandemic.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	768	—	768
Investments	—	20,309	20,309
Current assets	31,709	10,025	41,734
Creditors less than 1 year	(2,080)	—	(2,080)
Net assets	30,397	30,334	60,731

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,097	—	1,097
Investments	—	52,190	52,190
Current assets	28,320	18,144	46,464
Creditors less than 1 year	(1,895)	—	(1,895)
Net assets	27,522	70,334	97,856

20. Related parties

There were no related party transactions during the year (2021: none)