

Tor Support Services Annual Report 2023-2024

Chair of Trustees of Tor Support Services

This financial year has been one of steady expansion and consolidation for Tor Support with a growth in client numbers and happily an increase in our funding levels. There is a continuing need for mental health support for children and young people. According to the government report Mental Health of Children and Young People in England, 2023 about 1 in 5 children and young people between the ages of 8 and 25 have a probable mental disorder. Concerns around bullying, particularly on-line, climate change, health and family poverty were among the issues identified in this report. New statistics from NHS England show that more than a quarter of a million children and young people are still waiting for mental health support after being referred to the statutory Children and Young People's Mental Health Services (CYPMHS) in 2022-23 .

This national picture is reflected in the cases we see at Tor Support. Over this year we have supported 205 clients and it is concerning to hear that the counsellors feel that there is an increased level of need with high levels of suicidal ideation and self-harm. There continues to be an increase in growth in the numbers of primary aged children being referred to us.

We had significant changes to the office administration staff at the beginning of the year with Debbie Andrews, our long term co-ordinator leaving this role, and concentrating on her other role as a supervisor. I want to thank Debbie very much for all her hard work over many years and in particular through the tough times of the pandemic. We are very glad that she remains part of the Tor Support Family.

Nicola Frost our Service Manager has worked very hard over the year and I and the trustees are very grateful for her dedication to the clients and the team. Her regular reports are very much appreciated as well as her innovative contributions to discussions concerning the direction of the service.

Mel Pike has stepped up into the role of non-clinical co-ordinator taking on most of the tasks that Debbie vacated as well as continuing with the administrative and the managerial role that she was already performing. As might have been predicted she has grasped this with both hands and is doing a great job.

Helen Seaton-Burn continues in her service co-ordinator role one day a week and has also taken on a lot of the initial assessments.

Both Nicola and Mel have taken on a safe-guarding roles as deputy designated safeguarding leads and they are supported in this by our designated safeguarding lead Helen Seaton-Burn and by our safeguarding trustee, Jane Lake.

Rachel Hirsch who is our trauma specialist counsellor took a year's sabbatical from counselling but continued with her role as supervisor. Whilst she was away Emma White stepped in to her shoes taking on some of the more complex clients and also doing some of the initial assessments of the clients previously done by Debbie.

Our other employee is Karen Hedges who is a specialist primary age counsellor and as mentioned before is dealing with an increasing number of referrals of children in this age group. Some of the

other counsellors have started seeing some of these younger children but Karen takes on the bulk of them and particularly the more complex cases and her expertise is very much appreciated.

As an organisation dependent on volunteers we have inevitably seen quite a lot of comings and goings amongst the volunteer counsellors who are often with us for relatively short periods during their training. During this time we said good-bye to Nicola Collinson, Devette Short, Julie Lloyd, Sally Parkins and Sharon Stevens. Patrycja Wojnarowska has been volunteering tirelessly throughout this period and I thank her for her commitment to us. Carey Ehrenberg volunteered for TSS for very many years - almost from the start but unfortunately due to family circumstances she has had to step down.

I would like to thank Carey especially, but also all the others who have given of their time and expertise over many years. We welcomed on board Madeline Bailey, Danielle O'Reilly, Justin Lewis and Mario Hall.

As well as employed and volunteer counsellors we retain the services of external independent practitioners (EIPs). These are trained counsellors - most of whom have volunteered with TSS in the past and now have independent practices and we buy in their services as required. I would like to thank Antonella Depetro, Nikki Ellis, Jackie Skinner, Julia Pearsall and Sonia Lee who have worked with us over this period.

We also have 2 external supervisors who support the counsellors in their work - Debbie Andrews and Emma Amara along with Rachel Hirsch who is our internal supervisor. This is a very important role and ensures that our counsellors practice safely and effectively within BACP guidelines. Thank you for their work.

Amongst the trustees we have had one very sad loss- Marilyn Livingstone who was our school liaison trustee unfortunately died in August 2023. Marilyn was extraordinary - huge energy, enthusiasm and a love of life. She is very much missed by all of us who came to know her.

We have however had 4 new trustees join in this period, very much strengthening the trustee board with their expertise. Kim Whittle who has experience in the charity sector is our new secretary, Dr Emma Sircar from Okehampton Medical Centre is the the Mental Health Lead for the local Primary Care Trust, Jane Lake is an expert in Safeguarding and Karrie-Ann Hancock is a deputy designated safe-guarding lead at Okehampton College and is now the school liaison lead and Vice-Chair of TSS.

The other trustees who remain with TSS are Tony Barker (Treasurer), Merv Scott (IT and GDPR Lead) Helene Cox and Anna Tooth (Joint fund raising lead). Thank you to them for all their hard work.

In the new financial year we have further developed the depth of our trustee group by taking on 4 further new trustees. Rachael Luxton is taking on an HR role, with Jacqui Cornish, Victoria Bunney and Sulina Tallack joining the fund-raising team as Anna has stepped down and Helene will later this year. With so many new trustees I believe this will give us an opportunity to reflect on what we do and how we do it and take on some new ideas.

Of course none of our work would be possible without our very generous funders. As our Tony, our treasurer, will detail in his report funding has been better this financial year and this is in large part due to the enormously hard work and dedication of Helene and Anna our fundraisers.

Our first thanks must go to Okehampton United Charities who have supported us through thick and thin, the good years and the bad and without whom it is doubtful we would still be functioning. I believe they, Okehampton Town Council and Okehampton Hamlets Parish Council, who are also long term supporters, can see the benefits that we can bring to our local young people and that by supporting us they are investing in the health of the future of the community.

Another notable and remarkable source of funds was from James Rowley's treadmill-a-thon. Over 100miles on a treadmill in 24 hours and a grand total of over £4,500 was truly amazing. In addition this was matched by a further donation of £5,000 from Jan Jago from the SJP foundation. We are deeply grateful to both. The treasurer's report details all our other donors and our huge thanks goes to each and everyone of them.

Looking to the future I believe the priority for Tor Support is looking at ways of managing the waiting lists, particularly for the primary age children, so that waits for our service are not too long. We are aware that for many children and young people there are no other options for this kind of service open to them. We are always looking for ways to up-skill our counsellors and are keen to find new and innovative ways of developing the service.

Kathryn Vile
Chair of Tor Support Services
October 2024

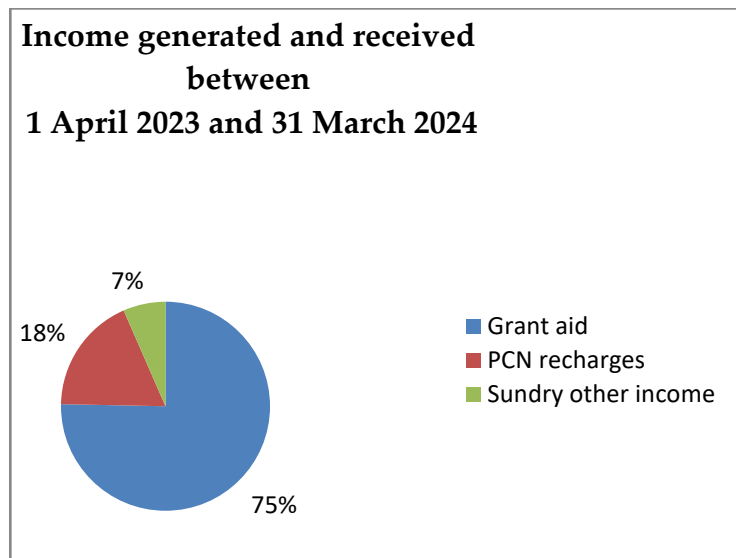
Financial report on the 2023-2024 operational year from the Treasurer

Grant aid received in response to bids made to individual funds remains our main source of income. Having come through two years in which expenditure outstripped income by considerable amounts, we started off the year in April 2023 with a total asset value of £38,977 of which £18,660 was held in an investment fund. In each of those two years Trustees had been faced with the difficult decision whether to reduce activity levels and costs or whether to carry on 'as normal' with the hope that fundraising would be more successful. The story of those two years is summarised in the figures shown below:

| | Budget approved | Actual expenditure | Actual income | Operating loss |
|-----------|-----------------|--------------------|---------------|----------------|
| 2021-2022 | 81,000 | 81,028 | 45,784 | 37,125 |
| 2022-2023 | 100,748 | 101,814 | 81,709 | 21,754 |

Thankfully, fundraising efforts in 2023-2024 have been met with much greater success, and amounted to £87,526 in awards of grant aid, £21,074 generated by the Saturday counselling sessions in partnership with the North Dartmoor Primary Care Network (PCN) and £7,614 in sundry donations and other income; a grand total of £116,214.

The pie-chart below gives an indication of the balance between these income streams. Given that the income from the PCN arrangement needs to be set against the costs of operating the scheme, the chart illustrates how dependent Tor Support Services is on grant aid support from third-party funders. The *Sundry other income* includes the magnificent contribution of over £4,500 from sponsorship for James Rowley's 24-hour 'treadmill-a-thon'.



Organisations that were able to continue their support to us were Okehampton United Charities, Okehampton Town Council, Okehampton Hamlets Parish Council, the National Lottery in the guise of Awards for All, the Newby Trust, Devon County Council under a variety of guises, the Farringdon House School Trust, the Postcode Local Trust, the Albert Hunt Trust, South West Water and the Viscount Amory Trust.

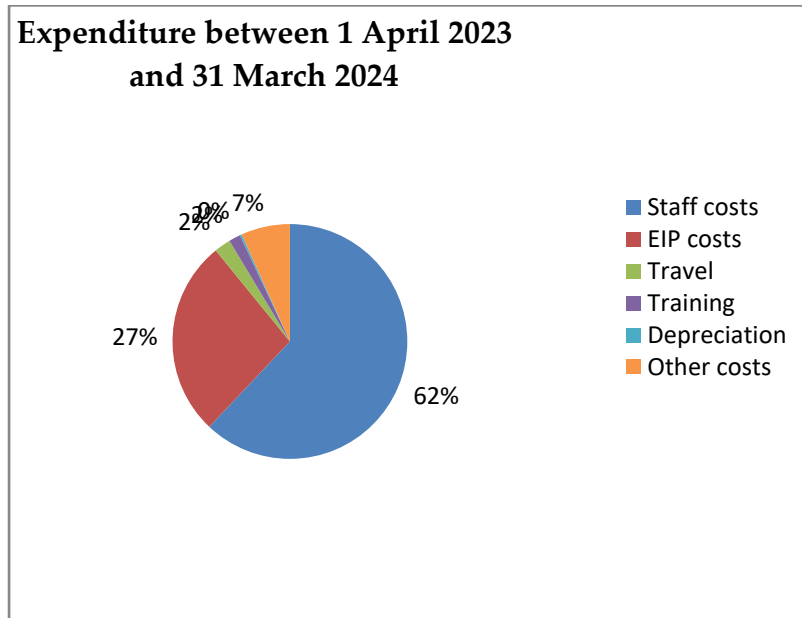
In addition, grants were awarded by a significant number of new funders, namely the Woodward Charitable Trust, the Samela Charitable Trust, Devon Mental Health Alliance, VB Farms, SJP Foundation, Redrow Housing, the Norman Family Trust and the Brothers Trust. We are most grateful to all of them for their support.

Their various contributions are set out in the table below.

| Source | Amount |
|---|-----------------|
| Devon Community Foundation | 1,966.00 |
| Farringdon House School Trust | 5,898.00 |
| Received before 1 April 2023 | 7,864.00 |
| Viscount Amory Trust | 1,000.00 |
| Okehampton Hamlets PC | 500.00 |
| Okehampton United Charities | 21,880.00 |
| Devon Community Foundation | 5,000.00 |
| Devon Mental Health Alliance | 647.49 |
| Okehampton Town Council | 3,000.00 |
| Devon County Council Locality Budget | 500.00 |
| Albert Hunt Trust | 3,000.00 |
| Post Code Local Trust | 14,468.00 |
| Awards for All | 9,973.00 |
| Devon County Council Growing Communities Fund | 1,000.00 |
| Samela Charitable Trust | 1,000.00 |
| Woodward Charitable Trust | 1,000.00 |
| VB Farms | 5,000.00 |
| The Brothers Trust | 5,000.00 |

| | |
|--|------------------|
| Newby Trust | 5,000.00 |
| South West Water | 1,808.45 |
| SJP Foundation | 5,000.00 |
| Redrow Housing | 1,250.00 |
| Norman Family Trust | 1,500.00 |
| Received in the operational year to 31 March 2024 | 87,526.94 |
| Grand total | 95,390.94 |

As usual, expenditure was mainly on the core service delivery costs of our staff salaries and payments made to our External Independent Practitioners (EIPs) for conducting counselling sessions as can be seen in the pie chart below.



With the year having recorded a very welcome return to an operating surplus, at the end of March 2024 our total assets had recovered to £63,702 which represents a much healthier basis on which to plan our activity level.

The Trustees have, as always, paid due regard to the Charity Commission's guidance on public benefit when deciding on the appropriateness of expenditure on particular activity. The financial records for Tor Support Services have been subject to external examination by Westcotts

(Chartered Accountants) and are deemed to be a true and fair reflection of the finances. A full copy of their report can be found on our website at www.torsupportservices.org.uk.

Tony Barker
Treasurer Trustee
October 2024

Service Managers Report 2023-2024

2023-24 has been a year of both consolidation and continued growth at Tor Support Services (TSS). Consolidation as we have continued to work in and acclimatise to our new premises, enjoying all the facilities they offer, and growth as we see staffing changes and client numbers increase.

Our office suite continues to serve us well, with our well-fitted counselling rooms, and we are able to provide a good stock of practical resources to our counsellors, including craft materials, masks, salt jars etc. We have a wide collection of art work and sculptures (clay and foam) created by all ages of clients, making our counselling rooms welcoming and personal.

We continue to offer a course of eight sessions to every one of our clients, with an additional initial assessment meeting for our secondary age and above clients and a parent/counsellor meeting for primary age and Saturday PCN referrals. Our core offering of free counselling remains unchanged for all our clients.

On a positive note, both our primary and secondary waiting lists have remained open for the entirety of the year with no closures, although the number of clients waiting has remained high for both. TSS has been able to keep the lists open due to management of its counselling capacity by facilitating additional counsellors to work with age 10 clients and enhancing capacity through recruitment of placement counsellors.

At the beginning of the year there were some changes to the staff roles at TSS following the departure of Debbie Andrews, one of our long standing Joint Service Co-ordinators. We extend our thanks to Debbie for all her hard work over the years. In addition, one of our staff counsellors, Rachel Hirsch, made the decision to take a sabbatical from her role for the year. In response, the Service Manager worked with the Trustees to identify the key staffing priorities for Tor. As a result, we recruited one new staff counsellor, Emma White, an experienced counsellor adept at working with trauma. TSS also promoted Mel Pike to the new role of Non-Clinical Co-ordinator with increased working hours to take on the additional administrative tasks and work alongside our remaining Service Co-ordinator.

To further facilitate our counsellors and ensure coverage also the entire working week, Nicola Frost (Service Manager) and Mel Pike both undertook their Level 3 Safeguarding training. This enhances our safeguarding capability, with Helen Seaton-Burn remaining as Designated Safeguarding Lead.

In addition, in November, TSS agreed the renewal of its contract with North Dartmoor Primary Care Network for the provision of two counsellors for four hours each on Saturdays at Castle Ham Lodge. This provision has enhanced our capacity across the wider PCN area and secured an income stream for the charity.

Figures for 2023-24 are given below – figures for 2022-23 are given in brackets where applicable:

During this financial year, we received a total of 256 (234) referrals – a 9.4% increase. Of these, we have worked with 205 (182) clients within the year. The age range of clients was 74 (71) aged 5-10, 153 (137) aged 11-15, 21 (22) aged 16-18 and 8 (4) between 19 and 25. This data demonstrates both the increase in total number of referrals and the sustained number of primary age referrals. Anecdotally, we have noted an increase in the level of need across all our clients during this period.

In this year, 63% (59%) of our clients were students at Okehampton College, 29% (30%) from primary schools, with the remaining 8% (11%) either no longer in education, home schooled or at another secondary school.

The top five presenting issues for secondary age and above clients were anxiety/stress (94%), anger (75%), self-esteem (71%), family (70%) and school/academic (63%). 22% of clients presented stating they had suicide ideation and nearly a quarter (24%) presented with self-harm.

Post counselling analysis shows that 77% of clients reported an improvement in their overall wellbeing following counselling. We can also see that 90% of clients agreed with the statement 'The counsellor helped me to understand my situation and my feelings', 97% would recommend counselling to their friends and 98.5% agreed that 'I understood that what I said to the counsellor would be confidential unless I was at risk'. In addition, 58% agreed that they felt more able to cope at school since having counselling and 60% agreed that family relationships have improved. Two comments we received were 'Being able to talk openly, nice people, feeling of confidentiality' and 'I'm really glad I attended, I've had a very positive experience'.

Nicola Frost

Service Manager

October 2024

Charity registration number: 1163407

Tor Support Services

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Tor Support Services

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Tor Support Services

Reference and Administrative Details

Trustees

Kathryn Vile
Anthony Barker
Dr Emma Sircar
Mervin Scott
Kim Whittle
Jane Lake
Bernie Hachipuka
Helene Cox
Karrie-Anne Hancock
Anna-Marie Tooth

Charity Registration Number

1163407

Principal Office

Okehampton College
20 Mill Road
Okehampton
EX20 1PW

Independent Examiner

Westcotts (SW) LLP
Independent Examiner
Timberly
South Street
Axminster
Devon
EX13 5AD

Tor Support Services

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Structure, governance and management

Nature of governing document

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.

Recruitment and appointment of trustees

Where it is deemed that the Board of Trustees needs to be supplemented to fill specific skills gaps, invitations to apply to join the Board are placed on the website and elsewhere. Applicants are required to submit a formal application form and those deemed to be worth pursuing are interviewed by two Trustees prior to being invited to be in attendance at a full meeting of Trustees. This provides an opportunity for dialogue between the applicant(s) and the Trustees and permits the applicant(s) to judge whether they wish to proceed with their application or not. At the end of the meeting, the Trustees vote on whether the applicant(s)' membership of the Board should be approved or not.

Induction and training of trustees

Trustees are inducted and trained in accordance with charity commission guidance.

Risk management

Internal risks

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.

Objectives and activities

Objects and aims

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' Report (continued)

Objectives, strategies and activities

2023-24 has been a year of both consolidation and continued growth for TSS. Consolidation as we have continued to work in and acclimatise to our new premises, enjoying all the facilities they offer, and growth as we see staffing changes and client numbers increase.

Our office suite continues to serve us well, with our well-fitted counselling rooms, and we are able to provide a good stock of practical resources to our counsellors, including craft materials, masks, salt jars etc. We have a wide collection of art work and sculptures (clay and foam) created by all ages of clients, making our counselling rooms welcoming and personal.

We continue to offer a course of eight sessions to every one of our clients, with an additional initial assessment meeting for our secondary age and above clients and a parent/counsellor meeting for primary age and for clients referred within the North Dartmoor Primary Care Network (PCN) arrangement. Our core offering of free counselling remains unchanged for all our clients. The arrangement with the PCN to provide counselling services to clients on Saturdays during the school year which started in November 2022 has been working well and the contract for that arrangement was renewed in November 2023.

As a positive note, both our primary and secondary waiting lists have remained open for the entirety of the year with no closures, although the number of clients waiting has remained high for both. TSS has been able to keep the lists open due to management of its counselling capacity by facilitating additional counsellors to work with age 10 clients and enhancing capacity through recruitment of placement counsellors.

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Tor Support Services

Trustees' Report (continued)

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Public benefit

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

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

In contrast to the two previous years, in which expenditure exceeded income by £35,244 and by £20,105, fundraising in 2023-2024 was much more successful. A total of £116,214 income was generated against total expenditure of £91,931 - a surplus of £24,283, which has made a welcome and timely addition to our accumulated fund.

Policy on reserves

As at 31 March 2024, the charity had reserves totalling £63,702 of which £23,791 is unrestricted. This level of unrestricted reserves equates to approximately three months of overall 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.

Plans for future periods

Aims and key objectives for future periods

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

Trustees and officers

During 2023-2024 the Board of Trustees changed with the sad and untimely death of Marilyn Livingstone in July 2023 and the resignation after many years of service of Karen Nolan in October 2023. New appointments of Emma Sircar, Jane Lake, and Kerrie-Ann Hancock and Bernice Hachipuka were made in April, June and October 2023 respectively. As at 31 March 2024, the Board comprises: Kathryn Vile (Chair), Kim Whittle (Secretary), Tony Barker (Treasurer), Helene Cox, Bernice Hachipuka, Kerrie-Ann Hancock, Jane Lake, Mervin Scott, Emma Sircar and Anna-Marie Tooth.

Tor Support Services

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Kathryn Vile
Trustee

.....
Anthony Barker
Trustee

Tor Support Services

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

I report to the trustees on my examination of the accounts of Tor Support Services for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Tor Support Services you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Tor Support Services's accounts 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 Tor Support Services as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Robyn Gifford-England ACA
Westcotts (SW) LLP
Independent Examiner
Timberly
South Street
Axminster
Devon
EX13 5AD

Date:.....

Tor Support Services

Statement of Financial Activities for the Year Ended 31 March 2024

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|------|-------------------------|-----------------------|--------------------|--------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 35,911 | 58,129 | 94,040 | 80,137 |
| Charitable activities | 3 | - | 21,075 | 21,075 | 1,058 |
| Investment income | 4 | 1,099 | - | 1,099 | 514 |
| Total income | | 37,010 | 79,204 | 116,214 | 81,709 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | (17,584) | (74,347) | (91,931) | (101,814) |
| Total expenditure | | (17,584) | (74,347) | (91,931) | (101,814) |
| Gains/losses on investment assets | | - | 442 | 442 | (1,649) |
| Net income/(expenditure) | | 19,426 | 5,299 | 24,725 | (21,754) |
| Net movement in funds | | 19,426 | 5,299 | 24,725 | (21,754) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 4,365 | 34,612 | 38,977 | 60,731 |
| Total funds carried forward 16 | | 23,791 | 39,911 | 63,702 | 38,977 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

Tor Support Services

(Registration number: 1163407)
Balance Sheet as at 31 March 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 167 | 303 |
| Investments | 12 | 19,102 | 18,660 |
| | | <u>19,269</u> | <u>18,963</u> |
| Current assets | | | |
| Debtors | 13 | - | 1,691 |
| Cash at bank and in hand | 14 | 47,137 | 20,847 |
| | | <u>47,137</u> | <u>22,538</u> |
| Creditors: Amounts falling due within one year | 15 | <u>(2,704)</u> | <u>(2,524)</u> |
| Net current assets | | <u>44,433</u> | <u>20,014</u> |
| Net assets | | <u>63,702</u> | <u>38,977</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 39,911 | 34,612 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>23,791</u> | <u>4,365</u> |
| Total funds | 16 | <u>63,702</u> | <u>38,977</u> |

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Kathryn Vile
Trustee

.....
Anthony Barker
Trustee

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Tor Support Services meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-------------|------------------------------|
| Equipment | 3 years |

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recorded at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where is 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.

2 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|
| Donations and legacies; | | | |
| Donations | 14,911 | - | 14,911 |
| Grants, including capital grants; | | | |
| Grants received | 21,000 | 58,129 | 79,129 |
| | 35,911 | 58,129 | 94,040 |

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|
| Donations and legacies; | | | |
| Donations | 2,137 | - | 2,137 |
| Grants, including capital grants; | | | |
| Grants received | 14,007 | 63,993 | 78,000 |
| | 16,144 | 63,993 | 80,137 |

3 Income from charitable activities

| | Restricted funds £ | Total 2024 £ |
|-----------------------|--------------------------|--------------------|
| Charitable Activities | 21,075 | 21,075 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

| | Unrestricted funds General £ | Total 2023 £ |
|-----------------------|---------------------------------------|--------------------|
| Charitable Activities | 1,058 | 1,058 |

4 Investment income

| | Unrestricted funds General £ | Total 2024 £ |
|---|---------------------------------------|--------------------|
| Other income from fixed asset investments | 1,099 | 1,099 |
| | 1,099 | 1,099 |

| | Unrestricted funds General £ | Total 2023 £ |
|---|---------------------------------------|--------------------|
| Other income from fixed asset investments | 514 | 514 |
| | 514 | 514 |

5 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|---|------|---------------------------------------|--------------------------|--------------------|
| Salaries & staff costs incl supervision | | 9,173 | 47,876 | 57,049 |
| Memberships | | - | 285 | 285 |
| Travel/ volunteer expenses | | 2,092 | - | 2,092 |
| Office costs - other | | 3,344 | - | 3,344 |
| Training | | 206 | 1,275 | 1,481 |
| Depreciation | | 206 | 35 | 241 |
| Session resources | | - | 24,876 | 24,876 |
| Bank charges | | 81 | - | 81 |
| Fundraising expenses | | 241 | - | 241 |
| Insurance | | 772 | - | 772 |
| Governance costs | 6 | 1,469 | - | 1,469 |
| | | 17,584 | 74,347 | 91,931 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

| | | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ |
|---|------|---------------------------------------|--------------------------|--------------------|
| | Note | | | |
| Salaries & staff costs incl supervision | | 33,852 | 32,431 | 66,283 |
| Memberships | | - | 275 | 275 |
| Travel/ volunteer expenses | | 2,234 | - | 2,234 |
| Office costs - other | | 4,547 | - | 4,547 |
| Training | | 630 | - | 630 |
| Depreciation | | 755 | - | 755 |
| Session resources | | - | 25,310 | 25,310 |
| Bank charges | | 362 | - | 362 |
| Fundraising expenses | | 216 | - | 216 |
| Insurance | | 529 | - | 529 |
| Governance costs | | 623 | 50 | 673 |
| | | <u>43,748</u> | <u>58,066</u> | <u>101,814</u> |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Analysis of governance and support costs

Support costs allocated to charitable activities

| | Governance costs £ | Total funds £ |
|-----------------------|-------------------------------|--------------------------|
| Charitable Activities | 1,469 | 1,469 |
| Total for 2023 | 514 | 514 |

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|------------------------|---|-------------------------------|--------------------------|
| Legal fees | 1,019 | - | 1,019 |
| Other governance costs | 450 | - | 450 |
| Total for 2024 | 1,469 | - | 1,469 |
| Total for 2023 | 623 | 50 | 673 |

7

Net incoming/(outgoing) resources for the year include:

| | 2024 £ | 2023 £ |
|------------------------------|-------------------|-------------------|
| Depreciation of fixed assets | 241 | 755 |

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Independent examiner's remuneration

| | 2024 £ |
|---|-------------------|
| Examination of the financial statements | 650 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|--|--------------------|
| Cost | | |
| At 1 April 2023 | 2,265 | 2,265 |
| Additions | 105 | 105 |
| At 31 March 2024 | 2,370 | 2,370 |
| Depreciation | | |
| At 1 April 2023 | 1,962 | 1,962 |
| Charge for the year | 241 | 241 |
| At 31 March 2024 | 2,203 | 2,203 |
| Net book value | | |
| At 31 March 2024 | 167 | 167 |
| At 31 March 2023 | 303 | 303 |

12 Fixed asset investments

| | 2024 £ | 2023 £ |
|-------------------|-------------------|-------------------|
| Other investments | 19,102 | 18,660 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Other investments

| | Listed investments £ | Total £ |
|--------------------------|-------------------------------------|--------------------|
| Cost or Valuation | | |
| At 1 April 2023 | 18,660 | 18,660 |
| Fair value movement | 442 | 442 |
| At 31 March 2024 | 19,102 | 19,102 |
| Net book value | | |
| At 31 March 2024 | 19,102 | 19,102 |
| At 31 March 2023 | 18,660 | 18,660 |

13 Debtors

| | 2024 £ | 2023 £ |
|---------------|-------------------|-------------------|
| Trade debtors | - | 1,691 |

14 Cash and cash equivalents

| | 2024 £ | 2023 £ |
|--------------|-------------------|-------------------|
| Cash at bank | 47,137 | 20,847 |

15 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|-----------------|-------------------|-------------------|
| Trade creditors | 2,054 | 2,244 |
| Accruals | 650 | 280 |
| | 2,704 | 2,524 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Funds

| | Balance at 1 April 2023 £ | Incoming resources £ | Resources expended £ | Other recognised gains/(losse s) £ | Balance at 31 March 2024 £ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|--|-------------------------------------|
| Unrestricted funds | | | | | |
| General | | | | | |
| General Unrestricted Funds | 4,365 | 37,010 | (17,584) | - | 23,791 |
| Restricted funds | | | | | |
| United Charities | 112 | 21,880 | (21,992) | - | - |
| Investments held | 18,660 | - | - | 442 | 19,102 |
| Awards for All | 3,785 | 9,973 | (8,049) | - | 5,709 |
| Postcode Lottery Fund | 4,553 | 14,468 | (19,021) | - | - |
| Farringdon House | 5,898 | - | (5,898) | - | - |
| Devon Community Foundation | 1,604 | 5,000 | (6,604) | - | - |
| Primary Care Network | - | 21,075 | (9,847) | - | 11,228 |
| Newby Trust | - | 5,000 | (2,901) | - | 2,099 |
| South West Water | - | 1,808 | (35) | - | 1,773 |
| | <u>34,612</u> | <u>79,204</u> | <u>(74,347)</u> | <u>442</u> | <u>39,911</u> |
| Total funds | <u>38,977</u> | <u>116,214</u> | <u>(91,931)</u> | <u>442</u> | <u>63,702</u> |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Other recognised gains/(losse s) £ | Balance at 31 March 2023 £ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|--|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Unrestricted Funds | 30,397 | 17,716 | (43,748) | - | 4,365 |
| Restricted funds | | | | | |
| United Charities | 7,187 | 11,146 | (18,221) | - | 112 |
| Investments held | 20,309 | - | - | (1,649) | 18,660 |
| Awards for All | 2,838 | 9,814 | (8,867) | - | 3,785 |
| Postcode Lottery Fund | - | 18,692 | (14,139) | - | 4,553 |
| Farringdon House | - | 11,506 | (5,608) | - | 5,898 |
| Foyle Foundation | - | 5,000 | (5,000) | - | - |
| Devon Community Foundation | - | 3,835 | (2,231) | - | 1,604 |
| Primary Care Network | - | 4,000 | (4,000) | - | - |
| | 30,334 | 63,993 | (58,066) | (1,649) | 34,612 |
| Total funds | 60,731 | 81,709 | (101,814) | (1,649) | 38,977 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

The investment fund is restricted in that the capital can not be disposed.

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.

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.

Devon Community Foundation - this fund is for the cost of conducting counselling sessions.

Foyle Foundation - this fund is for the cost of conducting counselling sessions.

Postcode Lottery Fund - this fund is for the cost of conducting counselling sessions.

Primary Care Network - this fund is used (a) to meet the costs of conducting counselling sessions on the 39 Saturdays each year that fall within school term time and (b) towards the general costs of conducting other counselling sessions throughout the year.

Newby - this fund makes a contribution towards the various costs of conducting counselling sessions.

South West Water - this fund is to be used for the purchase of items for inclusion in session resources.

17 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2024 £ |
|-------------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets | 97 | 70 | 167 |
| Fixed asset investments | - | 19,102 | 19,102 |
| Current assets | 26,398 | 20,739 | 47,137 |
| Current liabilities | (2,704) | - | (2,704) |
| Total net assets | 23,791 | 39,911 | 63,702 |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2023 £ |
| Tangible fixed assets | 303 | - | 303 |
| Fixed asset investments | - | 18,660 | 18,660 |
| Current assets | 6,586 | 15,952 | 22,538 |
| Current liabilities | (2,524) | - | (2,524) |
| Total net assets | 4,365 | 34,612 | 38,977 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

18 Related party transactions

There were no related party transactions in the year (2023: none).

Charity registration number: 1163407

Tor Support Services

Annual Report and Financial Statements

for the Year Ended 31 March 2024



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Tor Support Services

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Tor Support Services

Reference and Administrative Details

Trustees

Kathryn Vile
Anthony Barker
Dr Emma Sircar
Mervin Scott
Kim Whittle
Jane Lake
Bernie Hachipuka
Helene Cox
Karrie-Anne Hancock
Anna-Marie Tooth

Charity Registration Number

1163407

Principal Office

Okehampton College
20 Mill Road
Okehampton
EX20 1PW

Independent Examiner

Westcotts (SW) LLP
Independent Examiner
Timberly
South Street
Axminster
Devon
EX13 5AD

Tor Support Services

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Structure, governance and management

Nature of governing document

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.

Recruitment and appointment of trustees

Where it is deemed that the Board of Trustees needs to be supplemented to fill specific skills gaps, invitations to apply to join the Board are placed on the website and elsewhere. Applicants are required to submit a formal application form and those deemed to be worth pursuing are interviewed by two Trustees prior to being invited to be in attendance at a full meeting of Trustees. This provides an opportunity for dialogue between the applicant(s) and the Trustees and permits the applicant(s) to judge whether they wish to proceed with their application or not. At the end of the meeting, the Trustees vote on whether the applicant(s)' membership of the Board should be approved or not.

Induction and training of trustees

Trustees are inducted and trained in accordance with charity commission guidance.

Risk management

Internal risks

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.

Objectives and activities

Objects and aims

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' Report (continued)

Objectives, strategies and activities

2023-24 has been a year of both consolidation and continued growth for TSS. Consolidation as we have continued to work in and acclimatise to our new premises, enjoying all the facilities they offer, and growth as we see staffing changes and client numbers increase.

Our office suite continues to serve us well, with our well-fitted counselling rooms, and we are able to provide a good stock of practical resources to our counsellors, including craft materials, masks, salt jars etc. We have a wide collection of art work and sculptures (clay and foam) created by all ages of clients, making our counselling rooms welcoming and personal.

We continue to offer a course of eight sessions to every one of our clients, with an additional initial assessment meeting for our secondary age and above clients and a parent/counsellor meeting for primary age and for clients referred within the North Dartmoor Primary Care Network (PCN) arrangement. Our core offering of free counselling remains unchanged for all our clients. The arrangement with the PCN to provide counselling services to clients on Saturdays during the school year which started in November 2022 has been working well and the contract for that arrangement was renewed in November 2023.

As a positive note, both our primary and secondary waiting lists have remained open for the entirety of the year with no closures, although the number of clients waiting has remained high for both. TSS has been able to keep the lists open due to management of its counselling capacity by facilitating additional counsellors to work with age 10 clients and enhancing capacity through recruitment of placement counsellors.

At the beginning of the year there were some changes to the staff roles at TSS following the departure of Debbie Andrews, one of our long standing Joint Service Co-ordinators. We extend our thanks to Debbie for all her hard work over the years. In addition, one of our staff counsellors, Rachel Hirsch, made the decision to take a sabbatical from her role for the year. In response, the Service Manager worked with the Trustees to identify the key staffing priorities for the service. As a result, we recruited one new staff counsellor, Emma White, an experienced counsellor adept at working with trauma. TSS also promoted Mel Pike to the new role of Non-Clinical Co-ordinator with increased working hours to take on the additional administrative tasks and work alongside our remaining Service Co-ordinator.

To further facilitate our counsellors and ensure coverage also the entire working week, Nicola Frost (Service Manager) and Mel Pike both undertook their Level 3 Safeguarding training. This enhances our safeguarding capability, with Helen Seaton-Burn remaining as Designated Safeguarding Lead.

Figures for 2023-24 are given below – figures for 2022-23 are given in brackets where applicable:

In the year from 1 April 2023 to 31 March 2024, we received a total of 256 (234) referrals – a 9.4% increase. Of these, we will work with 205 (182) clients. The age range of clients was 74 (71) aged 5-10, 153 (137) aged 11-15, 21 (22) aged 16-18 and 8 (4) between 19 and 25. This data demonstrates both the increase in total number of referrals and the sustained number of primary age referrals. Anecdotally, we have noted an increase in the level of need across all our clients during this period.

In this year, 63% (59%) of our clients were students at Okehampton College, 29% (30%) from primary schools, with the remaining 8% (11%) either no longer in education, home schooled or at another secondary school.

Tor Support Services

Trustees' Report (continued)

The top five presenting issues for secondary age and above clients were anxiety/stress (94%), anger (75%), self-esteem (71%), family (70%) and school/academic (63%). 22% of clients presented stating they had suicide ideation and nearly a quarter (24%) presented with self-harm.

Post counselling analysis shows that 77% of clients reported an improvement in their overall wellbeing following counselling. We can also see that 90% of clients agreed with the statement 'The counsellor helped me to understand my situation and my feelings', 97% would recommend counselling to their friends and 98.5% agreed that 'I understood that what I said to the counsellor would be confidential unless I was at risk'. In addition, 58% agreed that they felt more able to cope at school since having counselling and 60% agreed that family relationships have improved. Two comments we received were 'Being able to talk openly, nice people, feeling of confidentiality' and 'I'm really glad I attended, I've had a very positive experience'.

Public benefit

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

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

In contrast to the two previous years, in which expenditure exceeded income by £35,244 and by £20,105, fundraising in 2023-2024 was much more successful. A total of £116,214 income was generated against total expenditure of £91,931 - a surplus of £24,283, which has made a welcome and timely addition to our accumulated fund.

Policy on reserves

As at 31 March 2024, the charity had reserves totalling £63,702 of which £23,791 is unrestricted. This level of unrestricted reserves equates to approximately three months of overall 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.

Plans for future periods

Aims and key objectives for future periods

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

Trustees and officers

During 2023-2024 the Board of Trustees changed with the sad and untimely death of Marilyn Livingstone in July 2023 and the resignation after many years of service of Karen Nolan in October 2023. New appointments of Emma Sircar, Jane Lake, and Kerrie-Ann Hancock and Bernice Hachipuka were made in April, June and October 2023 respectively. As at 31 March 2024, the Board comprises: Kathryn Vile (Chair), Kim Whittle (Secretary), Tony Barker (Treasurer), Helene Cox, Bernice Hachipuka, Kerrie-Ann Hancock, Jane Lake, Mervin Scott, Emma Sircar and Anna-Marie Tooth.

Tor Support Services

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 18 July 2024 and signed on its behalf by:



Dr Kathryn Vile
Trustee



Anthony Barker
Trustee

Tor Support Services

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

I report to the trustees on my examination of the accounts of Tor Support Services for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Tor Support Services you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Tor Support Services's accounts 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 Tor Support Services as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



Robyn Gifford-England ACA
Westcotts (SW) LLP
Independent Examiner
Timberly
South Street
Axminster
Devon
EX13 5AD

Date: 23.07.24

Tor Support Services

Statement of Financial Activities for the Year Ended 31 March 2024

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|------|-------------------------|-----------------------|--------------------|--------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 35,911 | 58,129 | 94,040 | 80,137 |
| Charitable activities | 3 | - | 21,075 | 21,075 | 1,058 |
| Investment income | 4 | 1,099 | - | 1,099 | 514 |
| Total income | | 37,010 | 79,204 | 116,214 | 81,709 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | (17,584) | (74,347) | (91,931) | (101,814) |
| Total expenditure | | (17,584) | (74,347) | (91,931) | (101,814) |
| Gains/losses on investment assets | | - | 442 | 442 | (1,649) |
| Net income/(expenditure) | | 19,426 | 5,299 | 24,725 | (21,754) |
| Net movement in funds | | 19,426 | 5,299 | 24,725 | (21,754) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 4,365 | 34,612 | 38,977 | 60,731 |
| Total funds carried forward 16 | | 23,791 | 39,911 | 63,702 | 38,977 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

Tor Support Services

(Registration number: 1163407)
Balance Sheet as at 31 March 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 167 | 303 |
| Investments | 12 | 19,102 | 18,660 |
| | | <u>19,269</u> | <u>18,963</u> |
| Current assets | | | |
| Debtors | 13 | - | 1,691 |
| Cash at bank and in hand | 14 | 47,137 | 20,847 |
| | | <u>47,137</u> | <u>22,538</u> |
| Creditors: Amounts falling due within one year | 15 | <u>(2,704)</u> | <u>(2,524)</u> |
| Net current assets | | <u>44,433</u> | <u>20,014</u> |
| Net assets | | <u>63,702</u> | <u>38,977</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 39,911 | 34,612 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>23,791</u> | <u>4,365</u> |
| Total funds | 16 | <u>63,702</u> | <u>38,977</u> |

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 18 July 2024 and signed on their behalf by:



Dr Kathryn Vile
Trustee



Anthony Barker
Trustee

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Tor Support Services meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-------------|------------------------------|
| Equipment | 3 years |

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Recognition and measurement

Basic financial instruments are initially recorded 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.

2 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|
| Donations and legacies; | | | |
| Donations | 14,911 | - | 14,911 |
| Grants, including capital grants; | | | |
| Grants received | 21,000 | 58,129 | 79,129 |
| | 35,911 | 58,129 | 94,040 |

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|
| Donations and legacies; | | | |
| Donations | 2,137 | - | 2,137 |
| Grants, including capital grants; | | | |
| Grants received | 14,007 | 63,993 | 78,000 |
| | 16,144 | 63,993 | 80,137 |

3 Income from charitable activities

| | Restricted funds £ | Total 2024 £ |
|-----------------------|--------------------------|--------------------|
| Charitable Activities | 21,075 | 21,075 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

| | Unrestricted funds General £ | Total 2023 £ |
|-----------------------|---------------------------------------|--------------------|
| Charitable Activities | 1,058 | 1,058 |

4 Investment income

| | Unrestricted funds General £ | Total 2024 £ |
|---|---------------------------------------|--------------------|
| Other income from fixed asset investments | 1,099 | 1,099 |
| | 1,099 | 1,099 |

| | Unrestricted funds General £ | Total 2023 £ |
|---|---------------------------------------|--------------------|
| Other income from fixed asset investments | 514 | 514 |
| | 514 | 514 |

5 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|---|------|---------------------------------------|--------------------------|--------------------|
| Salaries & staff costs incl supervision | | 9,173 | 47,876 | 57,049 |
| Memberships | | - | 285 | 285 |
| Travel/ volunteer expenses | | 2,092 | - | 2,092 |
| Office costs - other | | 3,344 | - | 3,344 |
| Training | | 206 | 1,275 | 1,481 |
| Depreciation | | 206 | 35 | 241 |
| Session resources | | - | 24,876 | 24,876 |
| Bank charges | | 81 | - | 81 |
| Fundraising expenses | | 241 | - | 241 |
| Insurance | | 772 | - | 772 |
| Governance costs | 6 | 1,469 | - | 1,469 |
| | | 17,584 | 74,347 | 91,931 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

| | | Unrestricted funds | Restricted funds | Total 2023 |
|---|------|-----------------------|---------------------|---------------|
| | Note | General £ | £ | £ |
| Salaries & staff costs incl supervision | | 33,852 | 32,431 | 66,283 |
| Memberships | | - | 275 | 275 |
| Travel/ volunteer expenses | | 2,234 | - | 2,234 |
| Office costs - other | | 4,547 | - | 4,547 |
| Training | | 630 | - | 630 |
| Depreciation | | 755 | - | 755 |
| Session resources | | - | 25,310 | 25,310 |
| Bank charges | | 362 | - | 362 |
| Fundraising expenses | | 216 | - | 216 |
| Insurance | | 529 | - | 529 |
| Governance costs | | 623 | 50 | 673 |
| | | 43,748 | 58,066 | 101,814 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Analysis of governance and support costs

Support costs allocated to charitable activities

| | Governance costs £ | Total funds £ |
|-----------------------|-----------------------|------------------|
| Charitable Activities | 1,469 | 1,469 |
| Total for 2023 | 514 | 514 |

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|------------------------|------------------------------------|-----------------------|------------------|
| Legal fees | 1,019 | - | 1,019 |
| Other governance costs | 450 | - | 450 |
| Total for 2024 | 1,469 | - | 1,469 |
| Total for 2023 | 623 | 50 | 673 |

7

Net incoming/(outgoing) resources for the year include:

| | 2024 £ | 2023 £ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 241 | 755 |

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Independent examiner's remuneration

| | 2024 £ |
|---|-----------|
| Examination of the financial statements | 650 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|--|--------------------|
| Cost | | |
| At 1 April 2023 | 2,265 | 2,265 |
| Additions | 105 | 105 |
| At 31 March 2024 | 2,370 | 2,370 |
| Depreciation | | |
| At 1 April 2023 | 1,962 | 1,962 |
| Charge for the year | 241 | 241 |
| At 31 March 2024 | 2,203 | 2,203 |
| Net book value | | |
| At 31 March 2024 | 167 | 167 |
| At 31 March 2023 | 303 | 303 |

12 Fixed asset investments

| | 2024 £ | 2023 £ |
|-------------------|-------------------|-------------------|
| Other investments | 19,102 | 18,660 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Other investments

| | Listed investments £ | Total £ |
|--------------------------|----------------------------|------------|
| Cost or Valuation | | |
| At 1 April 2023 | 18,660 | 18,660 |
| Fair value movement | 442 | 442 |
| At 31 March 2024 | 19,102 | 19,102 |
| Net book value | | |
| At 31 March 2024 | 19,102 | 19,102 |
| At 31 March 2023 | 18,660 | 18,660 |

13 Debtors

| | 2024 £ | 2023 £ |
|---------------|-----------|-----------|
| Trade debtors | - | 1,691 |

14 Cash and cash equivalents

| | 2024 £ | 2023 £ |
|--------------|-----------|-----------|
| Cash at bank | 47,137 | 20,847 |

15 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|-----------------|-----------|-----------|
| Trade creditors | 2,054 | 2,244 |
| Accruals | 650 | 280 |
| | 2,704 | 2,524 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Funds

| | Balance at 1 April 2023 £ | Incoming resources £ | Resources expended £ | Other recognised gains/(losse s) £ | Balance at 31 March 2024 £ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|--|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Unrestricted Funds | 4,365 | 37,010 | (17,584) | - | 23,791 |
| Restricted funds | | | | | |
| United Charities | 112 | 21,880 | (21,992) | - | - |
| Investments held | 18,660 | - | - | 442 | 19,102 |
| Awards for All | 3,785 | 9,973 | (8,049) | - | 5,709 |
| Postcode Lottery Fund | 4,553 | 14,468 | (19,021) | - | - |
| Farringdon House | 5,898 | - | (5,898) | - | - |
| Devon Community Foundation | 1,604 | 5,000 | (6,604) | - | - |
| Primary Care Network | - | 21,075 | (9,847) | - | 11,228 |
| Newby Trust | - | 5,000 | (2,901) | - | 2,099 |
| South West Water | - | 1,808 | (35) | - | 1,773 |
| | <u>34,612</u> | <u>79,204</u> | <u>(74,347)</u> | <u>442</u> | <u>39,911</u> |
| Total funds | <u>38,977</u> | <u>116,214</u> | <u>(91,931)</u> | <u>442</u> | <u>63,702</u> |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Other recognised gains/(losse s) £ | Balance at 31 March 2023 £ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|--|-------------------------------------|
| Unrestricted funds | | | | | |
| General | | | | | |
| General Unrestricted Funds | 30,397 | 17,716 | (43,748) | - | 4,365 |
| Restricted funds | | | | | |
| United Charities | 7,187 | 11,146 | (18,221) | - | 112 |
| Investments held | 20,309 | - | - | (1,649) | 18,660 |
| Awards for All | 2,838 | 9,814 | (8,867) | - | 3,785 |
| Postcode Lottery Fund | - | 18,692 | (14,139) | - | 4,553 |
| Farringdon House | - | 11,506 | (5,608) | - | 5,898 |
| Foyle Foundation | - | 5,000 | (5,000) | - | - |
| Devon Community Foundation | - | 3,835 | (2,231) | - | 1,604 |
| Primary Care Network | - | 4,000 | (4,000) | - | - |
| | <u>30,334</u> | <u>63,993</u> | <u>(58,066)</u> | <u>(1,649)</u> | <u>34,612</u> |
| Total funds | <u>60,731</u> | <u>81,709</u> | <u>(101,814)</u> | <u>(1,649)</u> | <u>38,977</u> |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

The investment fund is restricted in that the capital can not be disposed.

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.

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.

Devon Community Foundation - this fund is for the cost of conducting counselling sessions.

Foyle Foundation - this fund is for the cost of conducting counselling sessions.

Postcode Lottery Fund - this fund is for the cost of conducting counselling sessions.

Primary Care Network - this fund is used (a) to meet the costs of conducting counselling sessions on the 39 Saturdays each year that fall within school term time and (b) towards the general costs of conducting other counselling sessions throughout the year.

Newby - this fund makes a contribution towards the various costs of conducting counselling sessions.

South West Water - this fund is to be used for the purchase of items for inclusion in session resources.

17 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2024 £ |
|-------------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets | 97 | 70 | 167 |
| Fixed asset investments | - | 19,102 | 19,102 |
| Current assets | 26,398 | 20,739 | 47,137 |
| Current liabilities | (2,704) | - | (2,704) |
| Total net assets | 23,791 | 39,911 | 63,702 |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2023 £ |
| Tangible fixed assets | 303 | - | 303 |
| Fixed asset investments | - | 18,660 | 18,660 |
| Current assets | 6,586 | 15,952 | 22,538 |
| Current liabilities | (2,524) | - | (2,524) |
| Total net assets | 4,365 | 34,612 | 38,977 |

Tor Support Services

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

18 Related party transactions

There were no related party transactions in the year (2023: none).