

## **Tor Support Annual Report 2024-2025**

### **Overview**

#### **Dr Kathryn Vile**

#### **Chair of Trustees**

Since this will be my last report as Chair of Tor Support I thought I would take the opportunity to talk a little about the history of Tor Support and how we got to where we are now. In the late 2000s the college employed a counsellor - Ciara White who was supported by the college pastoral care staff - Gary Skull and Ann Underwood. This service was open to referrals from agencies outside the school such as GP practices. As a local GP at the time I and my colleagues were delighted to have the ability to refer children and young people to Ciara as the statutory services, CAMHS, just didn't have the capacity to cope with the demand.

Then in 2010, in the first wave of austerity, most of the support staff lost their jobs and it looked as though the counselling would go too there was no longer any back up for Ciara in college. Having realised how important this service was to the community Ciara called together a group of people who she thought might be interested in supporting the service. After a few meetings a group of us formed a committee, sorted out all the necessities required to start a charity such as a constitution, policies, employee contracts etc and in March 2011 Tor Support Services was registered as a charity to provide counselling to children and young people between the ages of 5 and 25. The small board of trustees was Karen Nolan from WDCVS, Neil Sproats, head of six form, Theresa Weaver a school governor, Wendy Bloor an NHS physio and myself. We were supported financially in this endeavour by Okehampton United Charities who have been with us all the way and to whom we continue to be grateful.

Initially we had just two part-time employees- Ciara and Bridget Cousens as well as a couple of volunteer counsellors. As well as counselling Ciara did all the day to day administration as well as acting as a supervisor to the other counsellors. Financially things were initially a bit hand to mouth and we had to let Bridget go and Ciara, on more than one occasion allowed, us to delay her pay cheque while we sourced funding. Happily in 2012 and again in 2015 we were awarded 3 year grants from Children in Need which enabled us to have a period of stability and growth. In 2015 we also changed our charitable status to a Charitable Incorporated Organisation (CIO) in order to provide limited liability for the trustees.

Our referral numbers started to grow. In 2011 we saw about 40 clients, in 2014 we counselled 88 children and young people, in 2018 it was over 180 and this year it is up again to 217.

This is mostly due to a national increase in mental health problems in young people but also an increased awareness of our service and its benefits. We have also seen an increasing level of need and severity of symptoms year on year and many more referrals of primary age children particularly since the pandemic.

The increasing demands on Tor Support lead us to employing more staff. In 2017 Debbie Andrews and Helen Seaton Burns, who were volunteer counsellors with Tor at the time were employed as coordinators to manage the referrals and allocation of clients to counsellors allowing Ciara to concentrate on supervision and seeing the younger clients. Mel Pike, who had been a trustee, joined as an administrator and later stepped up to become a non-clinical coordinator and deputy safeguarding lead. Debbie and Helen are still associated with Tor - Helen in her original role as co-ordinator and Debbie is now an external Supervisor. Mel has taken retirement this year - we are very sorry to lose her but equally pleased to welcome her replacement Perdita Du Pre.

As the size of the organisation grew it became apparent that the trustees was functioning more as a management team than as a typical trustee board so a decision was made to employ a Service Manager to take on the day to day management and to take a strategic role in the organisation. Initially this was Kate Jarman and then Nicola Frost joined us in 2021. This has been a huge benefit to the team and has allowed for the further development of the service.

On the counselling side Ciara stepped away from counselling in 2016 to concentrate on supervision of the counsellors and then left the organisation in 2019. When another charity, Women for Change, closed down in 2018 they very generously gave us their remaining funds. They had a specific focus on women and girls who had been sexually abused and as a result we had funding that enabled us to employ Rachel Hirsch to take on cases where sexual abuse has been an issue as well as the more complex cases. As it became apparent we were getting more and more referrals for primary age children we employed Karen Hedges to specifically take on these clients with her specialist skills.

We have since also employed Emma White to provide sabbatical cover for Rachel and latterly Patrycja Wojnarowska has become a valued member of the counselling team taking on both primary and secondary age clients.

The team however would not manage without the fantastic support we get from our volunteer counsellors and external independent practitioners who we contract on an ad hoc basis. Over the years we have had many volunteer counsellors move through the organisation often as part of their training but I am delighted to say that a significant number retain their links with us as external providers. Over the past year the volunteers have been Danielle O'Reilly, Justin Lewis, Mario Hall, Wendy Burns, Sharon Stevens and Sally Parkins. And the external providers are Antonella Depetro, Nikki Ellis Jackie Skinner and Julia Pearsall. I am grateful to each and everyone of them, past and present for their time and dedication to our young clients.

As we all remember things became a little challenging in 2020 with the pandemic. We amazingly managed to hold it all together due to the extraordinary work of the admin team who moved us over to an on-line counselling service with all the required training, policies and procedures within a matter of weeks. I will be eternally thankful and in awe of the work they did during that time.

Safeguarding is at the heart of everything we do and we have over the past few years been working hard to ensure that everyone in, and associated with, the organisation is on board with all policies and procedures with an increased use of records of concern, regular updates and supervision. This is led by our safeguarding team of Helen Seaton Burn, Nicola Frost, Mel Pike and Perdita du Pre and supported by our expert Safeguarding trustee Jane Lake.

Over the years we have seen quite a large number of trustees come and go- too many to thank them all individually but I particularly want to mention Theresa Weaver who, as Vice Chair, stood behind me and held my hand whenever it was needed, Karen Nolan who was our treasurer and fund raiser for many years and who also did a lot of hand holding, Tony Barker who has stepped up into her shoes as Treasurer, Helene Cox, Sophie Godwin Hughes and Anna Tooth who took over the fund raising and enabled us to expand the service enormously. Jackie Rodikis whose generous donation from Women for Change, enabled us to provide counselling for complex cases, Simon Hill who designed our website and helped us set up our IT and then Merv Scott who has been a stalwart both in terms of taking over and managing our IT and generally just being super helpful. Thank you to the rest of our trustee team - Kim Whittle, secretary, Karrie-Anne Hancock, Vice Chair, Jane Lake, safeguarding lead, Sulina Tallack and Victoria Bunney who joined us this year to take over fund raising, Rachael Luxton who has been leading HR support until she stepped down this month and last but not least Dr Emma Sircar who is going to step into my shoes as Chair of Trustees.

Of course none of this would have been possible without the generous support of our funders. I have mentioned Okehampton United Charities who have been our stalwart supporters through thick and thin and we are hugely grateful for their ongoing support. We have also had regular and much appreciated donations from Okehampton Town Council, and Okehampton Hamlets. It is gratifying that we have had so much support from local organisation. The treasurers report lists our donors are this year but it is gratifying to note that as well as many established donors that are several organisation that have donated for the first time. We are very grateful to each and everyone of them and also to our fantastic fundraisers who put in all the work.

It has been an enormous privilege to work with such an amazing group of dedicated people in such a fabulous organisation. I will miss all of you but I think the time has come to hand over and look for new ideas and directions and I know you will be in safe hands with Emma

## **Financial report on the 2024-2025 operational year from the Treasurer**

### **Tony Barker**

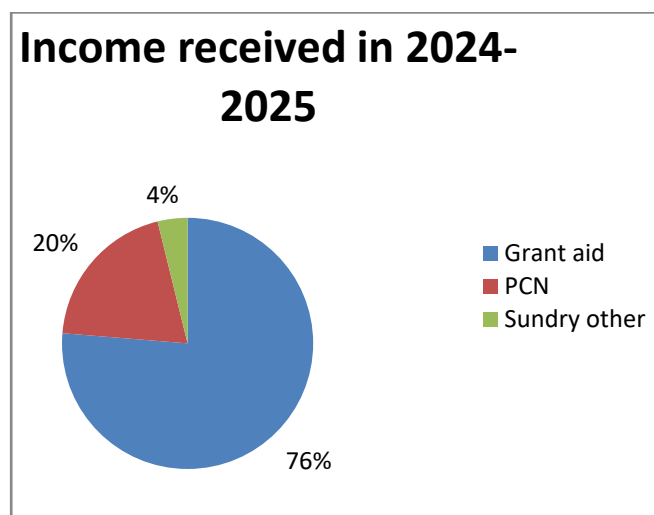
Grant aid received in response to bids made to individual funds remains our main source of income. In 2023-2024, fundraising was, thankfully, much more successful than in the previous two years and we started

off the year in April 2024 with a total asset value of £63,702 of which £19,102 was held in an investment fund. While this was a significant improvement on the two previous years, Trustees remained cautious since the level of activity and therefore the costs involved were increasing year on year. For 2024-2025, Trustees approved an operational budget of £108,714.00 of which £73,300.00 was for staff related costs including salaries, travel for volunteer counsellors, training and supervision. £12,636.00 was allocated to the direct costs of sessions conducted by our External Independent Providers (EIPs) and £14,664.00 to the direct costs of operating the Saturday counselling sessions under the Primary Care Network (PCN) arrangement. This last cost would, of course, be more than offset by income from the Okehampton Medical Centre.

The position for these two, most recent years, is summarised in the figures shown below:

|           | Budget approved | Actual expenditure | Actual income | Operating surplus |
|-----------|-----------------|--------------------|---------------|-------------------|
| 2023-2024 | 102,680         | 91,931             | 116,214       | 24,725            |
| 2024-2025 | 108,714         | 106,307            | 112,761       | 6,577             |

In summary, income came in awards of grant aid amounting to £86,026, £22,400 from recharges for operating the Saturday (PCN) sessions and £4,335 in sundry donations. The pie-chart below shows clearly how dependent Tor Support Services remains on grant aid



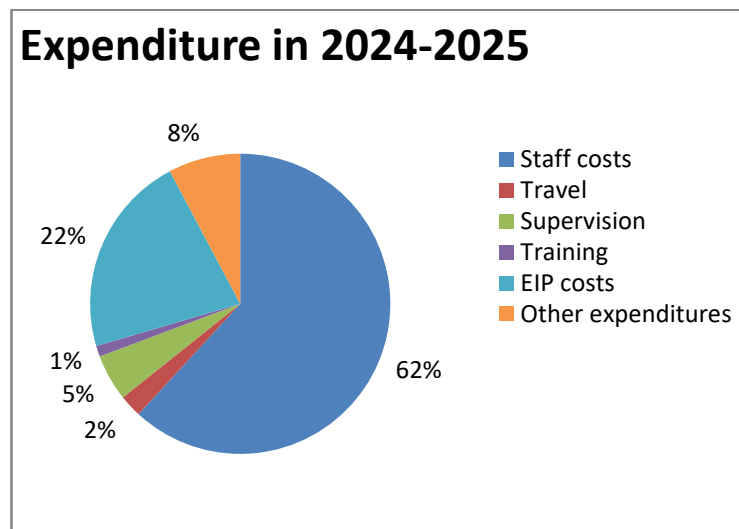
Organisations that were able to continue their support to us were Okehampton United Charities, Okehampton Town Council, Okehampton Hamlets Parish Council, the National Lottery in the guise of Awards for All, the Newby Trust, Devon Community Foundation under a variety of guises, the Farringdon House School Trust, the Albert Hunt Trust and the Viscount Amory Trust. In addition, awards from first-time funders were approved from Tesco Stronger Starts, the Jamieson Bystock Trust, the Gibbons Family Trust, Okehampton Lions and the Pixel Fund. We are most grateful to all of them for their support.

Their various contributions are set out in the table below.

| Source                          | Grant aid |
|---------------------------------|-----------|
| Okehampton United Charities     | 23,558.00 |
| CLASP/DCF                       | 8,267.20  |
| Okehampton Hamlets PC           | 500.00    |
| Viscount Amory Charitable Trust | 1,000.00  |

|                               |                  |
|-------------------------------|------------------|
| Tesco Stronger Starts         | 1,000.00         |
| Okehampton Town Council       | 3,000.00         |
| Jamieson Bystock Trust        | 1,000.00         |
| Farringdon House School Trust | 6,200.40         |
| Albert Hunt Trust             | 5,000.00         |
| The Gibbons Family Trust      | 3,000.00         |
| Okehampton Lions              | 1,000.00         |
| Newby Trust                   | 5,000.00         |
| Awards for All                | 19,000.00        |
| Pixel Fund                    | 3,500.00         |
| Devon Community Foundation    | 5,000.00         |
| <b>Total</b>                  | <b>86,025.60</b> |

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, for the second year in succession, an operating surplus, at the end of March 2025 our total assets stood at £70,279. While this is, again, a good improvement, Trustees cannot be complacent and the need to secure significant awards of grant aid continues unabated.

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). The accounts for the year have been prepared, are deemed to be a true and fair reflection of the finances and are presented to the Annual General Meeting to be signed off. The full copy of their report will then be submitted to the Charities Commission and placed on our website at [www.torsupportservices.org.uk](http://www.torsupportservices.org.uk).

## **Service Managers Report for 2024-2025**

### **Nicola Frost**

#### **Objectives, strategies and activities**

2024-25 has been a further year of sustained effort and excellent performance for TSS. Our close-knit team of office staff and counsellors have continued to work effectively and efficiently to provide counselling for, again, an increased number of clients. The hard work of the Trustees has facilitated the smooth running of the charity and enabled us to allocate funds where required, be that on contracted counselling sessions or on new initiatives for the clients, for example an anti-anxiety resource in the office which includes lots of sensory items to help clients regulate their emotions. In addition, the Trustees approved the purchase of a number of laptops for the office, to equip each counselling room, and this will move us a long way down the path of simplifying our client processes and reducing the quantity of paperwork generated.

Our office suite continues to offer us a practical and useful space, and a safe and welcoming one for clients. We continue to be well resourced and the generation of unique art pieces by various clients continues unabated. Our standard offering remains eight counselling sessions to every client, with an additional initial assessment meeting for our secondary age and above clients and a parent/counsellor meeting for all primary age clients. We remain committed to the provision of free counselling for all. Both the primary and secondary waiting lists have remained open for the duration of the year, with our primary list being consistently high, and we have continued to prioritise resources to this list when required.

TSS's arrangement with the North Dartmoor PCN continued for the duration of 2024-25, extending the geographical coverage we could offer, to the benefit of more children and young people. Castle Ham Lodge, which hosts our Saturday counsellors working on behalf of the PCN, continues to provide a high quality space with a café and parking for convenience.

A number of staffing changes happened across the year including the return of one counsellor from sabbatical, the departure of one staff counsellor at the end of their contract and the employment of a second primary age counsellor (in response to the sustained demand for such as described above). Towards the end of the year we ran a recruitment process to replace our Non-Clinical Coordinator, with our new member of staff due to start in April 2025. I would like to thank Mrs Pike, our outgoing Non-Clinical Coordinator, for her many years of hard work and enthusiasm for the charity and its aims. Most parents and clients will have spoken to or dealt with Mrs Pike, who has many organisational and safeguarding skills. We also look to the future in welcoming Mrs Du Pre as her replacement and wish her every success in her new role.

During the year we were able to review some of our processes, refining our paper referral form (the majority of our referrals are now made online via our website) and note taking processes. We have maintained our focus on secure and comprehensive safeguarding procedures and such practices are now well embedded amongst our personnel. Safeguarding training and refreshers provided by TSS assist in these efforts.

With a core of 12-14 personnel, TSS has been able to offer in excess of 55 counselling sessions every week during the year. This represents a minimum of 2145 sessions across the academic year, a huge achievement for TSS and a significant resource for the local community.

We look to the future with continued enthusiasm and ambition to provide a service designed to work in the best interests of every child or young person referred.

Figures for 2024-25 are given below - figures for 2023-24 are given in brackets where applicable:

In the year from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025, we received a total of 275 (256) referrals, an increase of 7.4%. Of these, we will work with 217 (205) clients. The age range of clients was 94 (74) aged 5-10, 146 (153) aged 11-15, 27 (21) aged 16-18 and 8 (8) between 19 and 25. The data demonstrates both the increase in the total number of referrals and the increase in younger children (under 10) being referred to the service. The level of need across all our clients remains high.

In this year, 53% (63%) of our clients were students at Okehampton College and 33% (29%) from primary schools. 33% of referrals were made by Okehampton College/DMAT staff, 30% by the parent/carer, 11% by a GP and 3% by Self.

The top five presenting issues for secondary age and older clients were anxiety/stress (90%), anger (67%), self-esteem (63%), depression (56%) and school/academic (51%). In numbers fairly consistent with last year, 22% of clients presented stating they had suicide ideation and 20% presented with self-harm.

Post counselling analysis shows that, for clients for which we have data, 89% of clients reported an improvement in their overall wellbeing following counselling. We can also see that 94% of clients agreed with the statement 'The counsellor helped me to understand my situation and feelings', 87% agreed 'I feel more positive since going for counselling' and 96% agreed that 'I understood that what I said to the counsellor would be confidential unless I was at risk'. In addition, 65% agreed their family relationships had improved since going for counselling and 67% agreed 'I feel more able to cope at school since having counselling'. One change noticeable from the feedback was that very few clients worried about other people knowing they were coming to counselling and most were comfortable telling their friends. Other comments about TSS included 'Having a safe space to talk about my thoughts and feelings without judgement' and 'Thank you very much!'.

Charity registration number: 1163407

# Tor Support Services

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## **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  
Karrie-Anne Hancock  
Rachael Luxton  
Sulina Tallack  
Victoria Bunney

#### **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 2025.

#### **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 11.

##### ***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 following 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 Okehampton College. Our counselling service is provided with a mixture of paid staff and volunteers with each counsellor receiving regular clinical supervision from a paid, qualified supervisor. Each child and young person requiring counselling is assessed by a qualified counsellor who will explore initial presenting issues and assign the child or young person 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 office and counselling staff and volunteers are all subject to an enhanced DBS check upon commencement of work at Tor, which is reviewed annually, and are all required to complete a minimum of Level 2 Safeguarding training.

## **Tor Support Services**

### **Trustees' Report (continued)**

#### ***Objectives, strategies and activities***

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## **Tor Support Services**

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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***

Continuing the outcome set in 2023-2024 in which a surplus of £24,725 was recorded, in 2024-2025, the fundraising team again met with significant success resulting in a further surplus on the year of £6,577.

#### ***Policy on reserves***

As at 31 March 2025, the charity had reserves totalling £70,279 of which £26,382 is unrestricted. This level of unrestricted reserves equates to approximately 7 months of unrestricted expenditure. The trustees believe that the unrestricted reserves held are adequate to enable the charity to continue.

#### ***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. A revised business plan for the next three years is in the process of being written.

## **Tor Support Services**

### **Trustees' Report (continued)**

#### **Trustees and officers**

During 2024-2025 the Board of Trustees changed with the resignation of Helene Cox after five years of service as a mainstay of the fundraising team, of Anna-Marie Tooth after a somewhat shorter but nevertheless most successful period as a member of the fundarising team and of Bernice Hachipuka,

New appointments of Rachael Luxton, Jacqui Cornish, Victoria Bunney and Sulina Tulloch were made in July. Jacqui Cornish subsequently resigned in January 2025. As at 31 March 2025, the Board comprises: Kathryn Vile (Chair), Kim Whittle (Secretary), Tony Barker (Treasurer), Victoria Bunney, Kerrie-Ann Hancock, Jane Lake, Mervin Scott, Emma Sircar, Sulina Tallack and Rachael Luxton.

## 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 10 July 2025 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 2025.

#### 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: 31 July 2025

## Tor Support Services

### Statement of Financial Activities for the Year Ended 31 March 2025

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |                    |
| Donations and legacies             | 2    | 21,243                     | 67,325                   | 88,568             | 94,040             |
| Charitable activities              | 3    | -                          | 22,400                   | 22,400             | 21,075             |
| Investment income                  | 4    | 1,793                      | -                        | 1,793              | 1,099              |
| Total income                       |      | 23,036                     | 89,725                   | 112,761            | 116,214            |
| <b>Expenditure on:</b>             |      |                            |                          |                    |                    |
| Charitable activities              | 5    | (41,951)                   | (64,356)                 | (106,307)          | (91,931)           |
| Total expenditure                  |      | (41,951)                   | (64,356)                 | (106,307)          | (91,931)           |
| Gains/losses on investment assets  |      | -                          | 123                      | 123                | 442                |
| Net (expenditure)/income           |      | (18,915)                   | 25,492                   | 6,577              | 24,725             |
| Gross transfers between funds      |      | 21,506                     | (21,506)                 | -                  | -                  |
| Net movement in funds              |      | 2,591                      | 3,986                    | 6,577              | 24,725             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |                    |
| Total funds brought forward        |      | 23,791                     | 39,911                   | 63,702             | 38,977             |
| Total funds carried forward 16     |      | 26,382                     | 43,897                   | 70,279             | 63,702             |

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

The funds breakdown for 2024 is shown in note 16.




## Tor Support Services

(Registration number: 1163407)  
Balance Sheet as at 31 March 2025

|   | Note | 2025<br>£      | 2024<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 322            | 167            |
| Investments   | 12   | 19,225         | 19,102         |
|   |      | <u>19,547</u>  | <u>19,269</u>  |
| <b>Current assets</b>                                 |      |                |                |
| Cash at bank and in hand                              | 14   | 53,794         | 47,137         |
| <b>Creditors: Amounts falling due within one year</b> | 15   | <u>(3,062)</u> | <u>(2,704)</u> |
| <b>Net current assets</b>                             |      | <u>50,732</u>  | <u>44,433</u>  |
| <b>Net assets</b>                                     |      | <u>70,279</u>  | <u>63,702</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted income funds</b>                        |      |                |                |
| Restricted funds                                      |      | 43,897         | 39,911         |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>26,382</u>  | <u>23,791</u>  |
| <b>Total funds</b>                                    | 16   | <u>70,279</u>  | <u>63,702</u>  |

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 10 July 2025 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 2025**

#### **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 2025 (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.

#### 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 2025 (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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|
| Donations and legacies;           |                                       |                          |                    |
| Donations                         | 1,755                                 | -                        | 1,755              |
| Grants, including capital grants; |                                       |                          |                    |
| Grants received                   | 19,488                                | 67,325                   | 86,813             |
|                                   | 21,243                                | 67,325                   | 88,568             |

|                                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|
| 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             |

#### 3 Income from charitable activities

|                       | Restricted<br>funds<br>£ | Total<br>2025<br>£ |
|-----------------------|--------------------------|--------------------|
| Charitable Activities | 22,400                   | 22,400             |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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

#### 4 Investment income

|                   | Unrestricted<br>funds<br>General<br>£ | Total<br>2025<br>£ |
|-------------------|---------------------------------------|--------------------|
| Investment income | 1,793                                 | 1,793              |
|                   | 1,793                                 | 1,793              |

|                   | Unrestricted<br>funds<br>General<br>£ | Total<br>2024<br>£ |
|-------------------|---------------------------------------|--------------------|
| Investment income | 1,099                                 | 1,099              |
|                   | 1,099                                 | 1,099              |

#### 5 Expenditure on charitable activities

|   | Note | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ |
|---|------|---------------------------------------|--------------------------|--------------------|
| Salaries & staff costs incl supervision |      | 26,260                                | 45,121                   | 71,381             |
| Travel/ volunteer expenses              |      | 346                                   | 1,783                    | 2,129              |
| Office costs - other                    |      | 3,761                                 | 295                      | 4,056              |
| Training                                |      | 259                                   | 1,100                    | 1,359              |
| Depreciation                            |      | 240                                   | 35                       | 275                |
| Session resources                       |      | 8,007                                 | 16,022                   | 24,029             |
| Bank charges                            |      | 319                                   | -                        | 319                |
| Fundraising expenses                    |      | 216                                   | -                        | 216                |
| Insurance                               |      | 772                                   | -                        | 772                |
| Governance costs                        | 6    | 1,771                                 | -                        | 1,771              |
|   |      | 41,951                                | 64,356                   | 106,307            |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

|   |      | Unrestricted<br>funds | Restricted<br>funds | Total<br>2024 |
|---|------|-----------------------|---------------------|---------------|
|   | Note | General<br>£          | £                   | £             |
| 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                        |      | 1,469                 | -                   | 1,469         |
|   |      | <u>17,584</u>         | <u>74,347</u>       | <u>91,931</u> |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 6 Analysis of governance and support costs

##### Support costs allocated to charitable activities

|                       | Governance costs<br>£ | Total funds<br>£ |
|-----------------------|-----------------------|------------------|
| Charitable Activities | 1,771                 | 1,771            |
| <b>Total for 2024</b> | <b>1,469</b>          | <b>1,469</b>     |

Legal fees

Other governance costs

**Total for 2025**

**Total for 2024**

#### 7

Net incoming resources for the year include:

|                              | 2025<br>£ | 2024<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 275       | 241       |

#### 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

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| Examination of the financial statements | 840       | 650       |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 10 Taxation

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

#### 11 Tangible fixed assets

|                       | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|--|--------------------|
| <b>Cost</b>           |  |                    |
| At 1 April 2024       | 2,370                                    | 2,370              |
| Additions             | 430                                      | 430                |
| At 31 March 2025      | 2,800                                    | 2,800              |
| <b>Depreciation</b>   |  |                    |
| At 1 April 2024       | 2,203                                    | 2,203              |
| Charge for the year   | 275                                      | 275                |
| At 31 March 2025      | 2,478                                    | 2,478              |
| <b>Net book value</b> |  |                    |
| At 31 March 2025      | 322                                      | 322                |
| At 31 March 2024      | 167                                      | 167                |

#### 12 Fixed asset investments

|                   | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|-------------------|-------------------|-------------------|
| Other investments | 19,225            | 19,102            |



## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Other investments

|                          | Listed<br>investments<br>£ | Total<br>£ |
|--------------------------|----------------------------|------------|
| <b>Cost or Valuation</b> |                            |            |
| At 1 April 2024          | 19,102                     | 19,102     |
| Fair value movement      | 123                        | 123        |
| At 31 March 2025         | 19,225                     | 19,225     |
| <b>Net book value</b>    |                            |            |
| At 31 March 2025         | 19,225                     | 19,225     |
| At 31 March 2024         | 19,102                     | 19,102     |

#### 13 Debtors

2025  
£

#### 14 Cash and cash equivalents

|              | 2025<br>£ | 2024<br>£ |
|--------------|-----------|-----------|
| Cash at bank | 53,794    | 47,137    |

#### 15 Creditors: amounts falling due within one year

|                 | 2025<br>£ | 2024<br>£ |
|-----------------|-----------|-----------|
| Trade creditors | 2,222     | 2,054     |
| Accruals        | 840       | 650       |
|                 | 3,062     | 2,704     |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 16 Funds

|                               | Balance at 1<br>April 2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£ | Balance at 31<br>March 2025<br>£ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|----------------|--|----------------------------------|
| <b>Unrestricted funds</b>     |                                 |                            |                            |                |  |                                  |
| <i>General</i>                |                                 |                            |                            |                |  |                                  |
| General Unrestricted Funds    | 23,791                          | 23,036                     | (41,951)                   | 21,506         | -  | 26,382                           |
| <b>Restricted funds</b>       |                                 |                            |                            |                |  |                                  |
| United Charities              | -                               | 23,558                     | (23,558)                   | -              | -  | -                                |
| Investments held              | 19,102                          | -                          | -                          | -              | 123  | 19,225                           |
| Awards for All                | 5,709                           | 19,000                     | (9,758)                    | -              | -  | 14,951                           |
| The Gibbons Family Foundation | -                               | 3,000                      | (3,000)                    | -              | -  | -                                |
| Devon Community Foundation    | -                               | 5,000                      | (1,320)                    | -              | -  | 3,680                            |
| Primary Care Network          | 11,228                          | 22,400                     | (12,122)                   | (21,506)       | -  | -                                |
| Newby Trust                   | 2,099                           | 5,000                      | (5,795)                    | -              | -  | 1,304                            |
| South West Water              | 1,773                           | -                          | (536)                      | -              | -  | 1,237                            |
| Pixel                         | -                               | 3,500                      | -                          | -              | -  | 3,500                            |
| CLASP                         | -                               | 8,267                      | (8,267)                    | -              | -  | -                                |
|                               | 39,911                          | 89,725                     | (64,356)                   | (21,506)       | 123  | 43,897                           |
| <b>Total funds</b>            | 63,702                          | 112,761                    | (106,307)                  | -              | 123  | 70,279                           |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

|                            | Balance at 1<br>April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Other<br>recognised<br>gains/(losses)<br>£ | Balance at 31<br>March 2024<br>£ |
|----------------------------|---------------------------------|----------------------------|----------------------------|--|----------------------------------|
| <b>Unrestricted funds</b>  |                                 |                            |                            |  |                                  |
| <b>General/</b>            |                                 |                            |                            |  |                                  |
| General Unrestricted Funds | 4,365                           | 37,010                     | (17,584)                   | -  | 23,791                           |
| <b>Restricted funds</b>    |                                 |                            |                            |  |                                  |
| 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                            |
|                            | 34,612                          | 79,204                     | (74,347)                   | 442  | 39,911                           |
| <b>Total funds</b>         | 38,977                          | 116,214                    | (91,931)                   | 442  | 63,702                           |

## **Tor Support Services**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (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.

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. The unspent balance each year is transferred to unrestricted funds.

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.

CLASP funds - this fund is administered through the Devon Community Foundation and is specifically awarded to cover the costs of counselling for those who have expressed a suicidal tendency.

The Gibbons Family Foundation - this fund is for the general costs of conducting counselling sessions.

The Pixel Fund - this fund is for the general costs of conducting counselling sessions.

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 17 Analysis of net assets between funds

|                         | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2025<br>£ |
|-------------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets   | 287                                   | 35                       | 322                                     |
| Fixed asset investments | -                                     | 19,225                   | 19,225                                  |
| Current assets          | 29,157                                | 24,637                   | 53,794                                  |
| Current liabilities     | (3,062)                               | -                        | (3,062)                                 |
| Total net assets        | 26,382                                | 43,897                   | 70,279                                  |
|                         | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2024<br>£ |
| 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                                  |

#### 18 Related party transactions

There were no related party transactions in the year (2024: none).



Charity registration number: 1163407

# Tor Support Services

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## **Tor Support Services**

### **Contents (continued)**

|                                      |          |
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| Balance Sheet                        | 9        |
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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  
Karrie-Anne Hancock  
Rachael Luxton  
Sulina Tallack  
Victoria Bunney

#### **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 2025.

#### **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 11.

##### ***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 following 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 Okehampton College. Our counselling service is provided with a mixture of paid staff and volunteers with each counsellor receiving regular clinical supervision from a paid, qualified supervisor. Each child and young person requiring counselling is assessed by a qualified counsellor who will explore initial presenting issues and assign the child or young person 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 office and counselling staff and volunteers are all subject to an enhanced DBS check upon commencement of work at Tor, which is reviewed annually, and are all required to complete a minimum of Level 2 Safeguarding training.

## **Tor Support Services**

### **Trustees' Report (continued)**

#### ***Objectives, strategies and activities***

2024-25 has been a further year of sustained effort and excellent performance for TSS. Our close-knit team of office staff and counsellors have continued to work effectively and efficiently to provide counselling for, again, an increased number of clients. The hard work of the Trustees has facilitated the smooth running of the charity and enabled us to allocate funds where required, be that on contracted counselling sessions or on new initiatives for the clients, for example an anti-anxiety resource in the office which includes lots of sensory items to help clients regulate their emotions. In addition, the Trustees approved the purchase of a number of laptops for the office, to equip each counselling room. This will move us a long way down the path of simplifying our client processes and reducing the amount of paperwork generated.

Our office suite continues to offer us a practical and useful space, and a safe and welcoming one for clients. We continue to be well resourced and the generation of unique art pieces by various clients continues unabated. Our standard offering remains eight counselling sessions to every client, with an additional initial assessment meeting for our secondary age and above clients and a parent/counsellor meeting for all primary age clients. We remain committed to the provision of free counselling for all. Both the primary and secondary waiting lists have remained open for the duration of the year, with our primary list being consistently high, and we have continued to prioritise resources to this list when required.

TSS's arrangement with the North Dartmoor PCN continued for the duration of 2024-25, extending the geographical coverage we could offer, to the benefit of more children and young people. Castle Ham Lodge, which hosts our Saturday counsellors working on behalf of the PCN, continues to provide a high quality space with a café and parking for convenience.

A number of staffing changes occurred during the year including the return of one counsellor from sabbatical leave, the departure of one staff counsellor at the end of their contract and the employment of a second primary age counsellor (in response to the sustained demand for such as described above). Towards the end of the year we ran a recruitment process to replace our Non-Clinical Coordinator, with our new member of staff due to start in April 2025. I would like to thank Mrs Pike, our outgoing Non-Clinical Coordinator, for her many years of hard work and enthusiasm for the charity and its aims. Most parents and clients will have spoken to or dealt with Mrs Pike, who has many organisational and safeguarding skills. We also look to the future in welcoming Mrs Du Pre as her replacement and wish her every success in her new role.

During the year we were able to review some of our processes, refining our paper referral form (the majority of our referrals are now made online via our website) and note taking processes. We have maintained our focus on secure and comprehensive safeguarding procedures and such practices are now well embedded amongst our personnel. Safeguarding training and refreshers provided by TSS assist in these efforts.

With a core of 12-14 personnel, TSS has been able to offer in excess of 55 counselling sessions every week during the year. This represents a minimum of 2,145 sessions across the academic year, a huge achievement for TSS and a significant resource for the local community.

We look to the future with continued enthusiasm and ambition to provide a service designed to work in the best interests of every child or young person referred.

## **Tor Support Services**

### **Trustees' Report (continued)**

Figures for 2024-25 are given below - figures for 2023-24 are given in brackets where applicable:

In the year from 1 April 2024 to 31 March 2025, we received a total of 275 (256) referrals, an increase of 7.4%. Of these, we worked with 217 (205) clients. The age range of clients was 94 (74) aged 5-10, 146 (153) aged 11-15, 27 (21) aged 16-18 and 8 (8) between 19 and 25. The data demonstrates both the increase in the total number of referrals and the increase in younger children (under 10) being referred to the service. The level of need across all our clients remains high.

In this year, 53% (63%) of our clients were students at Okehampton College and 33% (29%) from primary schools. 33% of referrals were made by Okehampton College/DMAT staff, 30% by the parent/carer, 11% by a GP and 3% by Self.

The top five presenting issues for secondary age and older clients were anxiety/stress (90%), anger (67%), self-esteem (63%), depression (56%) and school/academic (51%). In numbers fairly consistent with last year, 22% of clients presented stating they had suicide ideation and 20% presented with self-harm.

Post counselling analysis shows that, for clients for which we have data, 89% of clients reported an improvement in their overall wellbeing following counselling. We can also see that 94% of clients agreed with the statement 'The counsellor helped me to understand my situation and feelings', 87% agreed 'I feel more positive since going for counselling' and 96% agreed that 'I understood that what I said to the counsellor would be confidential unless I was at risk'. In addition, 65% agreed their family relationships had improved since going for counselling and 67% agreed 'I feel more able to cope at school since having counselling'. One change noticeable from the feedback was that very few clients worried about other people knowing they were coming to counselling and most were comfortable telling their friends. Other comments about TSS included 'Having a safe space to talk about my thoughts and feelings without judgement' and 'Thank you very much!'.

#### ***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***

Continuing the outcome set in 2023-2024 in which a surplus of £24,725 was recorded, in 2024-2025, the fundraising team again met with significant success resulting in a further surplus on the year of £6,577.

#### ***Policy on reserves***

As at 31 March 2025, the charity had reserves totalling £70,279 of which £26,382 is unrestricted. This level of unrestricted reserves equates to approximately 7 months of unrestricted expenditure. The trustees believe that the unrestricted reserves held are adequate to enable the charity to continue.

#### ***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. A revised business plan for the next three years is in the process of being written.

## **Tor Support Services**

### **Trustees' Report (continued)**

#### **Trustees and officers**

During 2024-2025 the Board of Trustees changed with the resignation of Helene Cox after five years of service as a mainstay of the fundraising team, of Anna-Marie Tooth after a somewhat shorter but nevertheless most successful period as a member of the fundarising team and of Bernice Hachipuka,

New appointments of Rachael Luxton, Jacqui Cornish, Victoria Bunney and Sulina Tulloch were made in July. Jacqui Cornish subsequently resigned in January 2025. As at 31 March 2025, the Board comprises: Kathryn Vile (Chair), Kim Whittle (Secretary), Tony Barker (Treasurer), Victoria Bunney, Kerrie-Ann Hancock, Jane Lake, Mervin Scott, Emma Sircar, Sulina Tallack and Rachael Luxton.

## 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 10 July 2025 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 2025.

#### **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: 31 July 2025

## Tor Support Services

### Statement of Financial Activities for the Year Ended 31 March 2025

|                                    | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|------------------------------------|------|-------------------------|-----------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                         |                       |                    |                    |
| Donations and legacies             | 2    | 21,243                  | 67,325                | 88,568             | 94,040             |
| Charitable activities              | 3    | -                       | 22,400                | 22,400             | 21,075             |
| Investment income                  | 4    | 1,793                   | -                     | 1,793              | 1,099              |
| Total income                       |      | 23,036                  | 89,725                | 112,761            | 116,214            |
| <b>Expenditure on:</b>             |      |                         |                       |                    |                    |
| Charitable activities              | 5    | (41,951)                | (64,356)              | (106,307)          | (91,931)           |
| Total expenditure                  |      | (41,951)                | (64,356)              | (106,307)          | (91,931)           |
| Gains/losses on investment assets  |      | -                       | 123                   | 123                | 442                |
| Net (expenditure)/income           |      | (18,915)                | 25,492                | 6,577              | 24,725             |
| Gross transfers between funds      |      | 21,506                  | (21,506)              | -                  | -                  |
| Net movement in funds              |      | 2,591                   | 3,986                 | 6,577              | 24,725             |
| <b>Reconciliation of funds</b>     |      |                         |                       |                    |                    |
| Total funds brought forward        |      | 23,791                  | 39,911                | 63,702             | 38,977             |
| Total funds carried forward 16     |      | 26,382                  | 43,897                | 70,279             | 63,702             |

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

The funds breakdown for 2024 is shown in note 16.




## Tor Support Services

(Registration number: 1163407)  
Balance Sheet as at 31 March 2025

|   | Note | 2025<br>£      | 2024<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 322            | 167            |
| Investments   | 12   | 19,225         | 19,102         |
|   |      | <u>19,547</u>  | <u>19,269</u>  |
| <b>Current assets</b>                                 |      |                |                |
| Cash at bank and in hand                              | 14   | 53,794         | 47,137         |
| <b>Creditors: Amounts falling due within one year</b> | 15   | <u>(3,062)</u> | <u>(2,704)</u> |
| <b>Net current assets</b>                             |      | <u>50,732</u>  | <u>44,433</u>  |
| <b>Net assets</b>                                     |      | <u>70,279</u>  | <u>63,702</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted income funds</b>                        |      |                |                |
| Restricted funds                                      |      | 43,897         | 39,911         |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>26,382</u>  | <u>23,791</u>  |
| <b>Total funds</b>                                    | 16   | <u>70,279</u>  | <u>63,702</u>  |

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on 10 July 2025 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 2025**

#### **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 2025 (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.

#### 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 2025 (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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|
| Donations and legacies;           |                                       |                          |                    |
| Donations                         | 1,755                                 | -                        | 1,755              |
| Grants, including capital grants; |                                       |                          |                    |
| Grants received                   | 19,488                                | 67,325                   | 86,813             |
|                                   | 21,243                                | 67,325                   | 88,568             |

|                                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|
| 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             |

#### 3 Income from charitable activities

|                       | Restricted<br>funds<br>£ | Total<br>2025<br>£ |
|-----------------------|--------------------------|--------------------|
| Charitable Activities | 22,400                   | 22,400             |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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

#### 4 Investment income

|                   | Unrestricted<br>funds<br>General<br>£ | Total<br>2025<br>£ |
|-------------------|---------------------------------------|--------------------|
| Investment income | 1,793                                 | 1,793              |
|                   | 1,793                                 | 1,793              |

|                   | Unrestricted<br>funds<br>General<br>£ | Total<br>2024<br>£ |
|-------------------|---------------------------------------|--------------------|
| Investment income | 1,099                                 | 1,099              |
|                   | 1,099                                 | 1,099              |

#### 5 Expenditure on charitable activities

|   | Note | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ |
|---|------|---------------------------------------|--------------------------|--------------------|
| Salaries & staff costs incl supervision |      | 26,260                                | 45,121                   | 71,381             |
| Travel/ volunteer expenses              |      | 346                                   | 1,783                    | 2,129              |
| Office costs - other                    |      | 3,761                                 | 295                      | 4,056              |
| Training                                |      | 259                                   | 1,100                    | 1,359              |
| Depreciation                            |      | 240                                   | 35                       | 275                |
| Session resources                       |      | 8,007                                 | 16,022                   | 24,029             |
| Bank charges                            |      | 319                                   | -                        | 319                |
| Fundraising expenses                    |      | 216                                   | -                        | 216                |
| Insurance                               |      | 772                                   | -                        | 772                |
| Governance costs                        | 6    | 1,771                                 | -                        | 1,771              |
|   |      | 41,951                                | 64,356                   | 106,307            |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

|   |      | Unrestricted<br>funds | Restricted<br>funds | Total<br>2024 |
|---|------|-----------------------|---------------------|---------------|
|   | Note | General<br>£          | £                   | £             |
| 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                        |      | 1,469                 | -                   | 1,469         |
|   |      | <u>17,584</u>         | <u>74,347</u>       | <u>91,931</u> |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 6 Analysis of governance and support costs

##### Support costs allocated to charitable activities

|                       | Governance costs<br>£ | Total funds<br>£ |
|-----------------------|-----------------------|------------------|
| Charitable Activities | 1,771                 | 1,771            |
| <b>Total for 2024</b> | <b>1,469</b>          | <b>1,469</b>     |

Legal fees

Other governance costs

**Total for 2025**

**Total for 2024**

#### 7

Net incoming resources for the year include:

|                              | 2025<br>£ | 2024<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 275       | 241       |

#### 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

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| Examination of the financial statements | 840       | 650       |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 10 Taxation

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

#### 11 Tangible fixed assets

|                       | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|--|--------------------|
| <b>Cost</b>           |  |                    |
| At 1 April 2024       | 2,370                                    | 2,370              |
| Additions             | 430                                      | 430                |
| At 31 March 2025      | 2,800                                    | 2,800              |
| <b>Depreciation</b>   |  |                    |
| At 1 April 2024       | 2,203                                    | 2,203              |
| Charge for the year   | 275                                      | 275                |
| At 31 March 2025      | 2,478                                    | 2,478              |
| <b>Net book value</b> |  |                    |
| At 31 March 2025      | 322                                      | 322                |
| At 31 March 2024      | 167                                      | 167                |

#### 12 Fixed asset investments

|                   | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|-------------------|-------------------|-------------------|
| Other investments | 19,225            | 19,102            |



## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Other investments

|                          | Listed<br>investments<br>£ | Total<br>£ |
|--------------------------|----------------------------|------------|
| <b>Cost or Valuation</b> |                            |            |
| At 1 April 2024          | 19,102                     | 19,102     |
| Fair value movement      | 123                        | 123        |
| At 31 March 2025         | 19,225                     | 19,225     |
| <b>Net book value</b>    |                            |            |
| At 31 March 2025         | 19,225                     | 19,225     |
| At 31 March 2024         | 19,102                     | 19,102     |

#### 13 Debtors

2025  
£

#### 14 Cash and cash equivalents

|              | 2025<br>£ | 2024<br>£ |
|--------------|-----------|-----------|
| Cash at bank | 53,794    | 47,137    |

#### 15 Creditors: amounts falling due within one year

|                 | 2025<br>£ | 2024<br>£ |
|-----------------|-----------|-----------|
| Trade creditors | 2,222     | 2,054     |
| Accruals        | 840       | 650       |
|                 | 3,062     | 2,704     |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 16 Funds

|                               | Balance at 1<br>April 2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£ | Balance at 31<br>March 2025<br>£ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|----------------|--|----------------------------------|
| <b>Unrestricted funds</b>     |                                 |                            |                            |                |  |                                  |
| <i>General</i>                |                                 |                            |                            |                |  |                                  |
| General Unrestricted Funds    | 23,791                          | 23,036                     | (41,951)                   | 21,506         | -  | 26,382                           |
| <b>Restricted funds</b>       |                                 |                            |                            |                |  |                                  |
| United Charities              | -                               | 23,558                     | (23,558)                   | -              | -  | -                                |
| Investments held              | 19,102                          | -                          | -                          | -              | 123  | 19,225                           |
| Awards for All                | 5,709                           | 19,000                     | (9,758)                    | -              | -  | 14,951                           |
| The Gibbons Family Foundation | -                               | 3,000                      | (3,000)                    | -              | -  | -                                |
| Devon Community Foundation    | -                               | 5,000                      | (1,320)                    | -              | -  | 3,680                            |
| Primary Care Network          | 11,228                          | 22,400                     | (12,122)                   | (21,506)       | -  | -                                |
| Newby Trust                   | 2,099                           | 5,000                      | (5,795)                    | -              | -  | 1,304                            |
| South West Water              | 1,773                           | -                          | (536)                      | -              | -  | 1,237                            |
| Pixel                         | -                               | 3,500                      | -                          | -              | -  | 3,500                            |
| CLASP                         | -                               | 8,267                      | (8,267)                    | -              | -  | -                                |
|                               | 39,911                          | 89,725                     | (64,356)                   | (21,506)       | 123  | 43,897                           |
| <b>Total funds</b>            | 63,702                          | 112,761                    | (106,307)                  | -              | 123  | 70,279                           |

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

|                            | Balance at 1<br>April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Other<br>recognised<br>gains/(losses)<br>£ | Balance at 31<br>March 2024<br>£ |
|----------------------------|---------------------------------|----------------------------|----------------------------|--|----------------------------------|
| <b>Unrestricted funds</b>  |                                 |                            |                            |  |                                  |
| <b>General/</b>            |                                 |                            |                            |  |                                  |
| General Unrestricted Funds | 4,365                           | 37,010                     | (17,584)                   | -  | 23,791                           |
| <b>Restricted funds</b>    |                                 |                            |                            |  |                                  |
| 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                            |
|                            | 34,612                          | 79,204                     | (74,347)                   | 442  | 39,911                           |
| <b>Total funds</b>         | 38,977                          | 116,214                    | (91,931)                   | 442  | 63,702                           |

## **Tor Support Services**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (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.

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. The unspent balance each year is transferred to unrestricted funds.

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.

CLASP funds - this fund is administered through the Devon Community Foundation and is specifically awarded to cover the costs of counselling for those who have expressed a suicidal tendency.

The Gibbons Family Foundation - this fund is for the general costs of conducting counselling sessions.

The Pixel Fund - this fund is for the general costs of conducting counselling sessions.

## Tor Support Services

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 17 Analysis of net assets between funds

|                         | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2025<br>£ |
|-------------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets   | 287                                   | 35                       | 322                                     |
| Fixed asset investments | -                                     | 19,225                   | 19,225                                  |
| Current assets          | 29,157                                | 24,637                   | 53,794                                  |
| Current liabilities     | (3,062)                               | -                        | (3,062)                                 |
| Total net assets        | 26,382                                | 43,897                   | 70,279                                  |
|                         | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2024<br>£ |
| 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                                  |

#### 18 Related party transactions

There were no related party transactions in the year (2024: none).

