

**Tor Support Services**  
**Unaudited Financial Statements**  
**31 March 2021**

**THOMAS WESTCOTT**

Chartered accountants  
5 West Street  
Okehampton  
Devon  
EX20 1HQ

# Tor Support Services

## Financial Statements

Year ended 31 March 2021

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>

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# Tor Support Services

## Trustees' Annual Report

Year ended 31 March 2021

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

### Reference and administrative details

**Registered charity name** Tor Support Services

**Charity registration number** 1163407

**Principal office** Community Hub  
Okehampton College  
20 Mill Road  
Okehampton  
EX20 1PW

### The trustees

Dr Kathryn Vile	
Mr Anthony Barker	(Appointed 9 November 2020)
Mrs Karen Nolan	
Mr Mervin Scott	(Appointed 18 January 2021)
Mrs Theresa Weaver	
Mr Simon Hill	(Resigned 03 December 2020)
Mr Sam Williams	
Mrs Sophie Goodwin-Hughes	
Mrs Helene Cox	

**Independent examiner** Mrs S L Watts FCCA DChP  
5 West Street  
Okehampton  
Devon  
EX20 1HQ

### Structure, governance and management

Tor Support Services is a Charitable Incorporated Organisation (since September 2015) but has been a registered charity since November 2011. The charity is managed by its Trustee Board which at 31 March 2021 consisted of 8.

# Tor Support Services

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### Objectives and activities

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

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

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

# Tor Support Services

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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#### Achievements and performance

2020-2021 will go down as a year shaped massively by the Coronavirus pandemic. This necessitated us in fundamentally re-thinking the way we provide counselling to our clients and make it difficult to compare the levels of activity with those in other years.

Figures for 2020-2021 are given below. Figures for the previous year are given in brackets.

Over the past year we have received a total of 134 (194) referrals and seen a total of 122 (194) clients. The age range of those referred was 28 (33) aged 5-10, 84 (135) aged 11-15, 21 (23) aged 16-18 and 1 (3) between 19 and 25.

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

In 2020-2021, 64% (68%) of our clients have been students at Okehampton College, 21% (27%) from primary schools with the remaining? 15% (5%) have been from the Okehampton area but either no longer in education, home school or other secondary schools.

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

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

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

During 2020-2021, the Board of Trustees changed with the resignation of Simon Hill in December 2020 and the appointments of Tony Barker in December 2020 and Mervin Scott in January 2021.

Marilyn Livingstone was appointed to the Board in April 2021 and the Board currently comprises: Kathryn Vile (Chair), Theresa Weaver (Vice-chair), Tony Barker (Treasurer), Helene Cox, Sophie Goodwin-Hughes, Tracy Green, Marilyn Livingstone, Karen Nolan, Mervin Scott and Sam Williams.

# Tor Support Services

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### Financial review

Total incoming resources generated during the period were £60,218 (2020: £61,665).

As at 31 March 2021, the charity had reserves totalling £92,691 of which £27,552 is unrestricted. This level of unrestricted reserves equates to approximately 8 months of expenditure. The trustees believe that the unrestricted reserves held are adequate to enable the charity to continue.

### Public benefit

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

### Plans for future periods


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

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

The trustees' annual report was approved at a meeting of the Board of Trustees held on Wednesday 27 October 2021 and signed on behalf of the board of trustees by:



Dr Kathryn Vile  
Trustee



Mr Anthony Barker  
Trustee

# Tor Support Services

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

Year ended 31 March 2021

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

### Responsibilities and basis of report

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

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

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mrs S L Watts FCCA DChP  
Independent Examiner  
For and on behalf of Thomas Westcott Chartered Accountants  
5 West Street  
Okehampton  
Devon  
EX20 1HQ

# Tor Support Services

## Statement of Financial Activities

Year ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	2,933	56,160	59,093	60,180
Investment income	5	1,125	–	1,125	1,485
<b>Total income</b>		<u>4,058</u>	<u>56,160</u>	<u>60,218</u>	<u>61,665</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	17,185	39,331	56,516	62,046
<b>Total expenditure</b>		<u>17,185</u>	<u>39,331</u>	<u>56,516</u>	<u>62,046</u>
Net gains/(losses) on investments	8	–	1,463	1,463	(1,993)
<b>Net income/(expenditure)</b>		<u>(13,127)</u>	<u>18,292</u>	<u>5,165</u>	<u>(2,374)</u>
Transfers between funds		23,972	(23,972)	–	–
<b>Net movement in funds</b>		<u>10,845</u>	<u>(5,680)</u>	<u>5,165</u>	<u>(2,374)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		16,677	76,014	92,691	95,065
<b>Total funds carried forward</b>		<u>27,522</u>	<u>70,334</u>	<u>97,856</u>	<u>92,691</u>

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

The notes on pages 8 to 15 form part of these financial statements.



# Tor Support Services

## Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	1,097	–
Investments (restricted fund)	14	52,190	50,727
		<u>53,287</u>	<u>50,727</u>
<b>Current assets</b>			
Cash at bank and in hand		46,464	45,956
<b>Creditors: amounts falling due within one year</b>	15	<u>1,895</u>	<u>3,992</u>
<b>Net current assets</b>		<u>44,569</u>	<u>41,964</u>
<b>Total assets less current liabilities</b>		<u>97,856</u>	<u>92,691</u>
<b>Net assets</b>		<u>97,856</u>	<u>92,691</u>
<b>Funds of the charity</b>			
Restricted funds		70,334	76,014
Unrestricted funds		<u>27,522</u>	<u>16,677</u>
<b>Total charity funds</b>	16	<u>97,856</u>	<u>92,691</u>

These financial statements were approved by the Board of Trustees and authorised for issue on Wednesday 27 October 2021 and are signed on behalf of the board by:



Dr Kathryn Vile  
Trustee



Mr Anthony Barker  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

# Tor Support Services

## Notes to the Financial Statements

Year ended 31 March 2021

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### 1. General information

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

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

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

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

#### Going concern

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

#### Disclosure exemptions

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

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

#### Judgements and key sources of estimation uncertainty

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

#### Fund accounting

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

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

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

# Tor Support Services

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

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#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

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

# Tor Support Services

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

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

#### Depreciation

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

Equipment – 3 years straight line

#### Investments

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

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

#### Impairment of fixed assets

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

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

#### Financial instruments

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

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

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

# Tor Support Services

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	2,933	3,000	5,933
<b>Grants</b>			
Grants receivable	-	53,160	53,160
	<u>2,933</u>	<u>56,160</u>	<u>59,093</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	36,144	5,000	41,144
<b>Grants</b>			
Grants receivable	-	19,036	19,036
	<u>36,144</u>	<u>24,036</u>	<u>60,180</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from listed investments	<u>1,125</u>	<u>1,125</u>	<u>1,485</u>	<u>1,485</u>

### 6/7. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Salaries & staff costs inc supervision	8,299	27,494	35,793	41,307
Memberships	275	-	275	275
Travel/Volunteer expenses	198	116	314	1,742
Legal and Governance	192	-	192	893
Office costs – other	1,997	10	2,007	1,596
Training	1,439	101	1,540	2,080
Depreciation	549	-	549	-
Premises costs	-	-	-	24
Insurance	529	-	529	529
IT Costs	-	-	-	220
Session Resources	3,470	11,610	15,080	13,218
Bank charges	21	-	21	-
Fundraising expenses	216	-	216	162
	<u>17,185</u>	<u>39,331</u>	<u>56,516</u>	<u>62,046</u>

# Tor Support Services

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 8. Net gains/(losses) on investments

	Restricted Funds £	<b>Total Funds 2021 £</b>	Restricted Funds £	Total Funds 2020 £
Gains/(losses) on listed investments	<u>1,463</u>	<u>1,463</u>	<u>(1,993)</u>	<u>(1,993)</u>

### 9. Net income/(expenditure)

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

	<b>2021 £</b>	2020 £
Depreciation of tangible fixed assets	<u>549</u>	<u>–</u>

### 10. Independent examination fees

	<b>2021 £</b>	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>330</u>	<u>300</u>

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2021 £</b>	2020 £
Wages and salaries	<u>35,793</u>	<u>41,307</u>

The average head count of employees during the year was 6 (2020: 6).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 12. Trustee remuneration and expenses

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

No trustee expenses have been incurred.

# Tor Support Services

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

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#### 13. Tangible fixed assets

	<b>Equipment £</b>
<b>Cost</b>	
At 1 April 2020	–
Additions	1,646
<b>At 31 March 2021</b>	<u>1,646</u>
<b>Depreciation</b>	
At 1 April 2020	–
Charge for the year	549
<b>At 31 March 2021</b>	<u>549</u>
<b>Carrying amount At 31 March 2021</b>	<u>1,097</u>
At 31 March 2020	<u>–</u>

#### 14. Investments (restricted fund)

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 April 2020	50,727
Additions	–
Fair value movements	1,463
<b>At 31 March 2021</b>	<u>52,190</u>
<b>Impairment At 1 April 2020 and 31 March 2021</b>	
<b>Carrying amount At 31 March 2021</b>	<u>52,190</u>
At 31 March 2020	<u>50,727</u>

All investments shown above are held at valuation.

#### **Financial assets held at fair value**

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

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

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	1,645	3,742
Accruals and deferred income	250	250
	<u>1,895</u>	<u>3,992</u>

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# Tor Support Services

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 16. Analysis of charitable funds

##### Unrestricted funds

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

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Unrestricted funds	<u>12,625</u>	<u>37,629</u>	<u>(33,577)</u>	<u>–</u>	<u>16,677</u>

##### Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2021 £
United charities	865	10,095	(3,773)	–	–	7,187
Police crime commissioner	9	3,000	(3,037)	28	–	–
Investments held	74,727	–	–	(24,000)	1,463	52,190
Awards 4 All	413	9,837	(5,896)	–	–	4,354
Farringdon Trust	–	5,132	–	–	–	5,132
Newby Trust	–	5,000	(3,529)	–	–	1,471
Devon County Council	–	4,277	(4,277)	–	–	–
Devon Community Foundation	–	18,819	(18,819)	–	–	–
	<u>76,014</u>	<u>56,160</u>	<u>(39,331)</u>	<u>(23,972)</u>	<u>1,463</u>	<u>70,334</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2020 £
Restricted Funds	–	–	(1,500)	–	–	(1,500)
United charities	1,937	9,323	(8,895)	–	–	2,365
Police crime commissioner	9	5,000	(5,000)	–	–	9
Investments held	76,720	–	–	–	(1,993)	74,727
Awards 4 All	1,303	9,713	(10,603)	–	–	413
Farringdon Trust	2,471	–	(2,471)	–	–	–
Newby Trust	–	–	–	–	–	–
	<u>82,440</u>	<u>24,036</u>	<u>(28,469)</u>	<u>–</u>	<u>(1,993)</u>	<u>76,014</u>

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

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



# Tor Support Services

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 17. Analysis of net assets between funds

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	–	–	–
Investments	–	74,727	74,727
Current assets	19,169	2,787	21,956
Creditors less than 1 year	(2,492)	(1,500)	(3,992)
<b>Net assets</b>	<u>16,677</u>	<u>76,014</u>	<u>92,691</u>

### 18. Related parties

There were no related party transactions during the year (2020: none).

### 19. Post balance sheet events

Although there are no specific known factors which could have an impact on the charity's financial statements, it should be noted that as at the end of the financial year, the instability factor relating to the global health emergency in respect of Coronavirus still exists. The long-term impact on investment values of the Covid-19 pandemic is not fully understood.