

TOGS CENTRE

England & Wales · Charity number 1094764

Details

Other names	TORFAEN OPPORTUNITY GROUP & FAMILY CENTRE, TORFAEN PHAB CLUB
Status	Registered
Legal form	Charitable company
Company number	04491401
Registered	2002-11-26
Register	View on the Charity Commission register

Contact

Address	Togs Centre The Highway New Inn Pontypool NP4 0PH
Phone	01495 751567
Email	togs@btconnect.com
Website	www.togscentre.co.uk

Activities

Objects: 1. THE RELIEF OF ILLNESS, SICKNESS AND SUFFERING OF PHYSICALLY HANDICAPPED PERSONS RESIDENT IN THE AREA OF TORFAEN AND DISTRICT BY BRINGING SUCH PERSONS INTO CLOSER ASSOCIATION WITH ABLE BODIED PEOPLE AND THE PROVISION OF, ASSISTANCE IN THE PROVISION OF, FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS ESPECIALLY CHILDREN AND FAMILIES.2. TO RELIEF CHILDREN WITH LEARNING, PHYSICAL OR SENSORY DISABILITIES AND TO ADVANCE THE EDUCATION AND PHYSICAL DEVELOPMENT OF THE SAID CHILDREN: AND TO SUPPORT THEIR PARENTS, CARERS, FAMILIES AND FRIENDS TO ENABLE THE SAID CHILDREN TO HAVE THEIR RIGHTS RESPECTED AND TO ACHIEVE THEIR FULL POTENTIAL AS INTEGRATED MEMBERS OF THE COMMUNITY.3. TO CARRY OUT SUCH OTHER CHARITABLE PURPOSES, FOR THE BENEFIT OF THOSE LIVING OR WORKING IN THE AREA OF BENEFIT, AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME DECIDE.

Activities: The charity provides a range of support services to families who have children/young people with sensory, educational and physical special needs.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** TORFAEN AND DISTRICT
- Torfaen

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£123,984	£148,031	-	-
2024-03-31	£104,160	£107,423	-	-
2023-03-31	£80,272	£102,643	-	-
2022-03-31	£95,857	£77,784	-	-
2021-03-31	£75,783	£62,323	-	-

Trustees

Name	Role	Appointed
JULIAN SIMON DAVENNE	Chair	2013-08-05
Councillor Joanne Gauden		2017-06-28
John Ernest Killick		2017-06-28
Leanne Lloyd-Tolman		2025-11-26
Norma Phyllis Parrish		2013-11-06
Olivia Williams		2023-03-08
STEPHEN JOHN BROOKS		2013-11-06

TOGS CENTRE

England & Wales - Charity number 1094764

Accounts



Charity registration number 1094764 (England and Wales)

Company registration number 4491401

TOGS CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

TOGS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S J Brooks Mr J S Davenne Mrs N P Parrish Ms K Evans Ms J Gauden Mr J F Killick Ms O Williams
Secretary	Mr J E Killick
Charity number (England and Wales)	1094764
Company number	4491401
Registered office	TOGS Family Centre The Highway New Inn Pontypool Gwent United Kingdom NP4 0PH
Independent examiner	UHY Hacker Young Bradbury House Mission Court Newport Gwent United Kingdom NP20 2DW

TOGS CENTRE

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Statement of cash flows	8
Notes to the accounts	9 - 20

TOGS CENTRE

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

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

A summary of the objects of the charity as set out in its governing document

The charity was established in 1992 by a group of parents and volunteers to support families of children with special needs. The objective is to relieve children with learning, physical or sensory disability and to advance the education and physical development of the children to have their rights respected and to achieve their full potential as integrated members of the community.

The charity's aims including the changes or differences it seeks to make

The TOGS Centre offers support to families with children with additional needs by providing a variety of services to help alleviate stress to parents/carers and offers a range of facilities and resources to help the physical, social and emotional development of the children. The services provided include:- youth and play groups from 0 to 17 years and parent and carer support groups, skills sessions for young people not attending full-time educational provisions, as well as weekend sessions in and around the community to enhance life skills and allow the children to become integrated members of their community. The centre also provides in-service training to Volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The Constitutional aim of TOGS is to support children and young people in the Borough of Torfaen with learning, physical or sensory disabilities, and to support their parents, families and friends and to enable children and young people to have their rights respected and to achieve their full potential as integrated members of the community.

TOGS also provides opportunities for special needs children and young people to come into closer association with able-bodied people in the provision of recreational or other leisure time activities.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit.

Achievements and performance

The TOGS Centre has provided an excellent range of activities and support for children/young people with additional needs throughout the year, both centre based and online (dependent on restrictions. This has allowed the children and young people to learn new skills and interact positively with members of the community whilst enhancing their social and emotional well-being.

Financial review

Policies on reserves

It is the aim of the charity to maintain unrestricted funds which are the free funds of the charity, at a level which equates to approximately four months unrestricted expenditure, which is approximately £20,000. This will provide sufficient funds to cover management, administration and support costs. The charity will continue to aim for surpluses on unrestricted funds in order to achieve this balance.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Endowment funds

The Endowment funds relates to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

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

Transactions and Financial position

The financial statements are set out on pages 5 to 21. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Fund analysis

The balance sheet on page 7 shows that the charity has total funds of £240,735, however only a small proportion of this is represented by funds available to be spent by the trustees at their discretion on the general activities of the charity. The table below provides a summary of the charities funds; this shows that all of the endowment funds and a significant proportion of the Restricted funds have been spent on fixed assets.

The balance of cash available to be spent at the charities discretion was £25,390; of this amount £5,000 has been designated for building repairs & maintenance. The charity aims to maintain a cash reserve of at least four months cash operating costs, which is approximately £20,000; this leaves £390 of discretionary cash.

	Spent on fixed assets	Restricted cash	Discretionary cash	Designated cash	Other assets/ (liabilities)	Total funds
Endowment fund	184,394	-	-	-	-	184,394
Restricted fund	3,145	26,804	-	-	-	29,949
Unrestricted fund	3,693	-	20,390	5,000	(2,691)	26,392
	<u>191,232</u>	<u>26,804</u>	<u>20,390</u>	<u>5,000</u>	<u>(2,691)</u>	<u>240,735</u>

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S J Brooks

Mr J S Davenne

Mr R Green

(Resigned 1 June 2024)

Mrs N P Parrish

Ms K Evans

Ms J Gauden

Mr J E Killick

Ms O Williams

Organisational structure

An organisational structure exists whereby the Executive Committee are in overall charge of the centre to adopt policies and procedures. The programme Manager oversees the running of the Centre and alongside parents, carers and friends, the fund raising. The Board of Trustees and officers are elected or appointed on an annual basis at the Annual General Meeting.

TOGS CENTRE

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

Induction and training of new trustees

New trustees are recruited through current trustees, the children and young people who use the centre (some are parents and carers), as well as community councils putting representatives forward. Most new trustees work or have worked with children and young people or are parents/carers of children with disabilities.

Upon appointment, new trustees are given information and instruction on the responsibilities of a trustee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Post balance sheet events

Impact of Action for children our sub-under tenants leaving post year end have meant that the TOGs Centre have needed more funding to keep the centre and sessions running that came in the form of some additional small grants as we have taken on the running and regulatory costs. This does mean TOGs Centre can develop its services (dependent on funding streams) and provide more support in the future to the vulnerable families we support.

The Trustees report was approved by the Board of Trustees.

Ms O Williams

Trustee

Dated: 7 December 2025

TOGS CENTRE

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF TOGS CENTRE**

I report to the trustees on my examination of the financial statements of TOGS Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

UHY Hacker Young

Bradbury House
Mission Court
Newport
Gwent
NP20 2DW
United Kingdom
7 December 2025

TOGS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

Current financial year						
	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	3	26,973	91,195	-	118,168	94,146
Charitable activities						
Support families of children with special needs	4	5,336	-	-	5,336	9,549
Investments	5	480	-	-	480	465
Total income		<u>32,789</u>	<u>91,195</u>	<u>-</u>	<u>123,984</u>	<u>104,160</u>
Expenditure on:						
Raising funds	6	<u>11,136</u>	<u>105</u>	<u>-</u>	<u>11,241</u>	<u>13,430</u>
Charitable activities	7	<u>50,572</u>	<u>78,908</u>	<u>-</u>	<u>129,480</u>	<u>86,683</u>
Other	11	<u>-</u>	<u>-</u>	<u>7,310</u>	<u>7,310</u>	<u>7,310</u>
Total resources expended		<u>61,708</u>	<u>79,013</u>	<u>7,310</u>	<u>148,031</u>	<u>107,423</u>
Net movement in funds		<u>(28,919)</u>	<u>12,182</u>	<u>(7,310)</u>	<u>(24,047)</u>	<u>(3,263)</u>
Fund balances at 1 April 2024		<u>55,311</u>	<u>17,767</u>	<u>191,704</u>	<u>264,782</u>	<u>268,045</u>
Fund balances at 31 March 2025		<u><u>26,392</u></u>	<u><u>29,949</u></u>	<u><u>184,394</u></u>	<u><u>240,735</u></u>	<u><u>264,782</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

TOGS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	3	59,513	34,633	-	94,146
Charitable activities					
Support families of children with special needs	4	9,549	-	-	9,549
Investments	5	465	-	-	465
Total income		<u>69,527</u>	<u>34,633</u>	<u>-</u>	<u>104,160</u>
Expenditure on:					
Raising funds	6	13,355	75	-	13,430
Charitable activities	7	60,289	26,394	-	86,683
Other	11	-	-	7,310	7,310
Total resources expended		<u>73,644</u>	<u>26,469</u>	<u>7,310</u>	<u>107,423</u>
Net movement in funds		<u>(4,117)</u>	<u>8,164</u>	<u>(7,310)</u>	<u>(3,263)</u>
Fund balances at 1 April 2023		<u>59,428</u>	<u>9,603</u>	<u>199,014</u>	<u>268,045</u>
Fund balances at 31 March 2024		<u><u>55,311</u></u>	<u><u>17,767</u></u>	<u><u>191,704</u></u>	<u><u>264,782</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

TOGS CENTRE**BALANCE SHEET
AS AT 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		191,232		193,770
Current assets					
Debtors	14	2,787		3,397	
Cash at bank and in hand		52,194		69,055	
		<u>54,981</u>		<u>72,452</u>	
Creditors: amounts falling due within one year	15	<u>(5,478)</u>		<u>(1,440)</u>	
Net current assets			49,503		71,012
Total assets less current liabilities			<u>240,735</u>		<u>264,782</u>
Capital funds					
Endowment funds - general	17		184,394		191,704
Income funds					
Restricted funds	18		29,949		17,767
<u>Unrestricted funds</u>					
Designated funds	19	5,000		30,000	
General unrestricted funds		21,392		25,311	
		<u>26,392</u>		<u>55,311</u>	
			<u>240,735</u>		<u>264,782</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7 December 2025

Ms O Williams
Trustee

Company Registration No. 4491401

TOGS CENTRE

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(10,239)		5,519
Investing activities					
Purchase of tangible fixed assets		(7,102)		-	
Investment income received		480		465	
Net cash (used in)/generated from investing activities			(6,622)		465
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(16,861)		5,984
Cash and cash equivalents at beginning of year			69,055		63,071
Cash and cash equivalents at end of year			<u>52,194</u>		<u>69,055</u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

Charity information

TOGS Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is TOGS Family Centre, The Highway, New Inn, Pontypool, Gwent, NP4 0PH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	25% on reducing balance and 2% straight line

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Endowment funds

These relate to tangible assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,941	-	1,941	3,422	-	3,422
Grants	25,032	91,195	116,227	56,091	34,633	90,724
	<u>26,973</u>	<u>91,195</u>	<u>118,168</u>	<u>59,513</u>	<u>34,633</u>	<u>94,146</u>

4 Charitable activities

	Support families of children with special needs 2025 £	Support families of children with special needs 2024 £
Other income	5,336	9,549
	<u>5,336</u>	<u>9,549</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	480	465
	<u>480</u>	<u>465</u>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Postage and stationary	351	105	456	92	-	92
Repairs and renewals	5,344	-	5,344	7,644	75	7,719
Other fundraising costs	1,130	-	1,130	1,190	-	1,190
Staff costs	-	-	-	500	-	500
	<u>6,825</u>	<u>105</u>	<u>6,930</u>	<u>9,426</u>	<u>75</u>	<u>9,501</u>
<u>Trading costs</u>						
Other trading activities	4,311	-	4,311	3,929	-	3,929
	<u>11,136</u>	<u>105</u>	<u>11,241</u>	<u>13,355</u>	<u>75</u>	<u>13,430</u>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Support families of children with special needs	Support families of children with special needs
	2025	2024
	£	£
Staff costs	96,375	64,443
Depreciation and impairment	2,330	1,604
Sundries	3,713	9,340
Transport and travel	5,067	6,819
Resource costs	16,007	3,021
Training costs	4,147	-
	<u>127,639</u>	<u>85,227</u>
Share of governance costs (see note 8)	1,841	1,456
	<u>129,480</u>	<u>86,683</u>
Analysis by fund		
Unrestricted funds	50,572	60,289
Restricted funds	78,908	26,394
	<u>129,480</u>	<u>86,683</u>
For the year ended 31 March 2024		
Unrestricted funds	60,289	
Restricted funds	26,394	
	<u>86,683</u>	

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

8 Support costs	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Independent examination fees	-	1,807	1,807	-	1,443	1,443
Legal and professional	-	34	34	-	13	13
	<u>-</u>	<u>1,841</u>	<u>1,841</u>	<u>-</u>	<u>1,456</u>	<u>1,456</u>
Analysed between						
Charitable activities	<u>-</u>	<u>1,841</u>	<u>1,841</u>	<u>-</u>	<u>1,456</u>	<u>1,456</u>

Governance costs includes payments to the accountants of £1,807 (2024 - £1,443) for independent examination fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

During the year, Trustees were reimbursed £nil (2024 - £nil) expenses.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	8	8
	<u>8</u>	<u>8</u>
Employment costs	2025	2024
	£	£
Wages and salaries	92,452	63,106
Social security costs	344	-
Other pension costs	3,579	1,837
	<u>96,375</u>	<u>64,943</u>
	<u>96,375</u>	<u>64,943</u>

No employees received emoluments in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	29,018	23,169
	<u>29,018</u>	<u>23,169</u>

11 Other

	Endowment funds 2025	Endowment funds 2024
	£	£
Depreciation on freehold land & buildings	7,310	7,310
	<u>7,310</u>	<u>7,310</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 April 2024	365,522	76,634	442,156
Additions	-	7,102	7,102
	<u>365,522</u>	<u>83,736</u>	<u>449,258</u>
At 31 March 2025	365,522	83,736	449,258
	<u>365,522</u>	<u>83,736</u>	<u>449,258</u>
Depreciation and impairment			
At 1 April 2024	173,818	74,568	248,386
Depreciation charged in the year	7,310	2,330	9,640
	<u>181,128</u>	<u>76,898</u>	<u>258,026</u>
At 31 March 2025	181,128	76,898	258,026
	<u>181,128</u>	<u>76,898</u>	<u>258,026</u>
Carrying amount			
At 31 March 2025	184,394	6,838	191,232
	<u>184,394</u>	<u>6,838</u>	<u>191,232</u>
At 31 March 2024	191,704	2,066	193,770
	<u>191,704</u>	<u>2,066</u>	<u>193,770</u>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors		2025	2024
		£	£
	Amounts falling due within one year:		
	Other debtors	-	402
	Prepayments and accrued income	2,787	2,995
		<u>2,787</u>	<u>3,397</u>
		<u><u>2,787</u></u>	<u><u>3,397</u></u>
15 Creditors: amounts falling due within one year		2025	2024
		£	£
	Other taxation and social security	3,678	-
	Accruals and deferred income	1,800	1,440
		<u>5,478</u>	<u>1,440</u>
		<u><u>5,478</u></u>	<u><u>1,440</u></u>
16 Retirement benefit schemes		2025	2024
	Defined contribution schemes	£	£
	Charge to profit or loss in respect of defined contribution schemes	3,579	1,837
		<u>3,579</u>	<u>1,837</u>
		<u><u>3,579</u></u>	<u><u>1,837</u></u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 April 2023	Resources expended	Balance at 1 April 2024	Resources expended	Balance at 1 March 2025
	£	£	£	£	£
Expendable endowments					
Fixed Assets	199,014	(7,310)	191,704	(7,310)	184,394
	<u>199,014</u>	<u>(7,310)</u>	<u>191,704</u>	<u>(7,310)</u>	<u>184,394</u>
	<u><u>199,014</u></u>	<u><u>(7,310)</u></u>	<u><u>191,704</u></u>	<u><u>(7,310)</u></u>	<u><u>184,394</u></u>

The Endowment funds relate to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 1 March 2025
	£	£	£	£	£	£	£
Lloyds ISB	2,000	-	-	2,000	-	(2,000)	-
Gwent Regional Integration Fund	-	-	-	-	27,353	(26,521)	832
Children in Need	-	15,000	(8,866)	6,134	15,000	(15,761)	5,373
Monmouthshire Building Society	61	-	(61)	-	-	-	-
Lottery Funding Wales	-	-	-	-	19,500	(11,028)	8,472
Cwrbrân Trust	75	-	(75)	-	-	-	-
Church in Wales	18	-	(18)	-	-	-	-
TCBC Partnership Inclusion Worker grant	1,693	-	(1,693)	-	-	-	-
TCBC Food 4 Growth	-	-	-	-	9,342	(7,029)	2,313
Magie Little Grants	357	-	(357)	-	-	-	-
Gwent High Sheriff Community Fund	5,000	5,000	(5,000)	5,000	5,000	(4,135)	5,865
Morrisons Foundation	-	2,539	-	2,539	-	(2,539)	-
Toy Trust	-	2,094	-	2,094	-	-	2,094
ICF Funding through TVA	320	-	(320)	-	-	-	-
COVID-19 Resilience Fund	79	-	(79)	-	-	-	-
Community Foundation in Wales	-	10,000	(10,000)	-	15,000	(10,000)	5,000
	9,603	34,633	(26,469)	17,767	91,195	(79,013)	29,949

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Lloyds TSB

Funds received for a residential trip.

Gwent Integration Fund

Funds received to offer support to those awaiting assessment and to those who do not meet the criteria for diagnosis.

Children in Need

Funds received for wages for sessions for 12 months.

Lottery Funding Wales

Funds received for wages for 1000 hours of family support.

TBCB Partnership Inclusion Worker

Funds received for an additional full time staff member and the associated pension costs.

TBCB Food4Growth

Funds received for catering equipment and wages to enable weekly sessions for children.

Gwent High Sheriff Community Fund

Funds received for wages, volunteer expenses and activities for 12 months.

Morrisons Foundation

Funds received for play equipment at the TOGS Centre.

ToyTrust

Funds received for play equipment at the TOGS Centre.

ICF Funding

Funds received for computer equipment and wages over a year.

TVA

Funds received for training sessions and uniforms.

Community Foundation Wates

Funds received for wages, training and activities.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Building repairs & maintenance	30,000	-	-	(25,000)	5,000
General funds	25,311	32,789	(61,708)	25,000	21,392
	<u>55,311</u>	<u>32,789</u>	<u>(61,708)</u>	<u>-</u>	<u>26,392</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Building repairs & maintenance	30,000	-	-	-	30,000
General funds	29,428	69,527	(73,644)	-	25,311
	<u>59,428</u>	<u>69,527</u>	<u>(73,644)</u>	<u>-</u>	<u>55,311</u>

The designated funds have been set aside to provide building repairs and maintenance to the TOGS Centre.

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Endowment funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	3,693	3,145	184,394	191,232
Current assets/(liabilities)	22,699	26,804	-	49,503
	<u>26,392</u>	<u>29,949</u>	<u>184,394</u>	<u>240,735</u>
	<u>26,392</u>	<u>29,949</u>	<u>184,394</u>	<u>240,735</u>
At 31 March 2024:				
Tangible assets	2,066	-	191,704	193,770
Current assets/(liabilities)	53,245	17,767	-	71,012
	<u>55,311</u>	<u>17,767</u>	<u>191,704</u>	<u>264,782</u>
	<u>55,311</u>	<u>17,767</u>	<u>191,704</u>	<u>264,782</u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

22 Cash (absorbed by)/generated from operations	2025	2024
	£	£
Deficit for the year	(24,047)	(3,263)
Adjustments for:		
Investment income recognised in statement of financial activities	(480)	(465)
Depreciation and impairment of tangible fixed assets	9,640	8,914
Movements in working capital:		
Decrease/(increase) in debtors	610	(308)
Increase in creditors	4,038	641
Cash (absorbed by)/generated from operations	(10,239)	5,519

23 Analysis of changes in net funds

The charity had no material debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

TOGS CENTRE

England & Wales - Charity number 1094764

Accounts



PB/SAM/N20011/580641

2 December 2024

Private and Confidential

Ms J Gauden
TOGS Centre
TOGS Family Centre
The Highway
New Inn
Pontypool
Gwent
NP4 0PH

Dear Joanne

TOGS Centre

I have pleasure in attaching the following documents for your attention for the year ended 31 March 2024 and would be grateful if you would please arrange for them to be signed electronically as follows:

ACCOUNTS

1. Full financial statements on the Directors Report and the Balance Sheet
2. Letter of Representation

These accounts have been fully discussed, however if you have any further queries, please do not hesitate to contact me.

Please note that the accounts need to be filed at Companies House by 31 December 2024.

Please note, that we are unable to proceed with filing the accounts with the relevant authorities until all enclosed documents have been returned signed.

Yours sincerely

PAUL BYETT
MANAGING PARTNER
p.byett@uhy-uk.com

UHY Hacker Young
Chartered Accountants
Bradbury House
Mission Court
Newport
NP20 2DW

T +44 1633 213 318
E newport@uhy-uk.com

www.uhy-uk.com/newport

Charity registration number 1094764 (England and Wales)



Company registration number 4491401

TOGS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

TOGS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S J Brooks Mr J S Davenne Mrs N P Parrish Ms K Evans Ms J Gauden Mr J E Killick Ms O Williams
Secretary	Mr J E Killick
Charity number (England and Wales)	1094764
Company number	4491401
Registered office	TOGS Family Centre The Highway New Inn Pontypool Gwent United Kingdom NP4 0PH
Independent examiner	UHY Hacker Young Bradbury House Mission Court Newport Gwent United Kingdom NP20 2DW

TOGS CENTRE

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Statement of cash flows	8
Notes to the accounts	9 - 20

TOGS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

A summary of the objects of the charity as set out in its governing document

The charity was established in 1992 by a group of parents and volunteers to support families of children with special needs. The objective is to relieve children with learning, physical or sensory disability and to advance the education and physical development of the children to have their rights respected and to achieve their full potential as integrated members of the community.

The charity's aims including the changes or differences it seeks to make

The TOGS Centre offers support to families with children with additional needs by providing a variety of services to help alleviate stress to parents/carers and offers a range of facilities and resources to help the physical, social and emotional development of the children. The services provided include:- youth and play groups from 0 to 17 years and parent and carer support groups, skills sessions for young people not attending full-time educational provisions, as well as weekend sessions in and around the community to enhance life skills and allow the children to become integrated members of their community. The centre also provides in-service training to Volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The Constitutional aim of TOGS is to support children and young people in the Borough of Torfaen with learning, physical or sensory disabilities, and to support their parents, families and friends and to enable children and young people to have their rights respected and to achieve their full potential as integrated members of the community.

TOGS also provides opportunities for special needs children and young people to come into closer association with able-bodied people in the provision of recreational or other leisure time activities.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit.

Achievements and performance

The TOGS Centre has provided an excellent range of activities and support for children/young people with additional needs throughout the year; both centre based and online (dependent on restrictions). This has allowed the children and young people to learn new skills and interact positively with members of the community whilst enhancing their social and emotional well-being.

Financial review

Policies on reserves

It is the aim of the charity to maintain unrestricted funds which are the free funds of the charity, at a level which equates to approximately six months unrestricted expenditure, which is approximately £20,000. This will provide sufficient funds to cover management, administration and support costs. The charity will continue to aim for surpluses on unrestricted funds in order to achieve this balance.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Endowment funds

The Endowment funds relates to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Transactions and Financial position

The financial statements are set out on pages 5 to 21. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Fund analysis

The balance sheet on page 7 shows that the charity has total funds of £264,970, however only a small proportion of this is represented by funds available to be spent by the trustees at their discretion on the general activities of the charity. The table below provides a summary of the charities funds; this shows that all of the endowment funds and a significant proportion of the Restricted funds have been spent on fixed assets.

The balance of cash available to be spent at the charities discretion was £51,288; of this amount £30,000 has been designated for building repairs & maintenance. The charity aims to maintain a cash reserve of at least six months cash operating costs, which is approximately £20,000; this leaves £1,288 of discretionary cash.

	<u>Spent on fixed assets</u>	<u>Restricted cash</u>	<u>Discretionary cash</u>	<u>Designated cash</u>	<u>Other assets/ liabilities</u>	<u>Total funds</u>
Endowment fund	191,704	-	-	-	-	191,704
Restricted fund	-	17,767	-	-	-	17,767
Unrestricted fund	2,066	-	21,288	30,000	1,957	55,311
	<u>193,770</u>	<u>17,767</u>	<u>21,288</u>	<u>30,000</u>	<u>1,957</u>	<u>264,782</u>

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Governing document

The charity is a controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S J Brooks

Mr J S Davenne

Mr R Green

(Resigned 1 June 2024)

Mrs N P Parrish

Ms K Evans

Ms J Gauden

Mr J E Killick

Ms O Williams

Organisational structure

An organisational structure exists whereby the Executive Committee are in overall charge of the centre to adopt policies and procedures. The programme Manager oversees the running of the Centre and alongside parents, carers and friends. the fund raising. The Board of Trustees and officers are elected or appointed on an annual basis at the Annual General Meeting.

TOGS CENTRE

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Induction and training of new trustees

New trustees are recruited through current trustees, the children and young people who use the centre (some are parents and carers), as well as community councils putting representatives forward. Most new trustees work or have worked with children and young people or are parents/carers of children with disabilities.

Upon appointment, new trustees are given information and instruction on the responsibilities of a trustee.

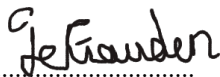
Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Post balance sheet events

Impact of Action for children our sub-under tenants leaving post year end have meant that the TOGs Centre have needed more funding to keep the centre and sessions running that came in the form of some additional small grants as we have taken on the running and regulatory costs. This does mean TOGs Centre can develop its services (dependent on funding streams) and provide more support in the future to the vulnerable families we support.

The Trustees report was approved by the Board of Trustees.



.....
Ms J Gauden

Trustee

Dated: 02 / 12 / 2024
.....

TOGS CENTRE

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF TOGS CENTRE**

I report to the trustees on my examination of the financial statements of TOGS Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

UHY Hacker Young

UHY Hacker Young

Bradbury House

Mission Court

Newport

Gwent

NP20 2DW

United Kingdom

Date: 03 / 12 / 2024

TOGS CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
<u>Income from:</u>						
Donations and legacies	3	59,513	34,633	-	94,146	66,194
<u>Charitable activities</u>						
Support families of children with special needs	4	9,549	-	-	9,549	13,925
Investments	5	465	-	-	465	153
Total income		69,527	34,633	-	104,160	80,272
<u>Expenditure on:</u>						
Raising funds	6	13,355	75	-	13,430	14,312
Charitable activities	7	60,289	26,394	-	86,683	88,331
Other	11	-	-	7,310	7,310	7,310
Total resources expended		73,644	26,469	7,310	107,423	109,953
Net movement in funds		(4,117)	8,164	(7,310)	(3,263)	(29,681)
Fund balances at 1 April 2023		59,428	9,603	199,014	268,045	297,726
Fund balances at 31 March 2024		55,311	17,767	191,704	264,782	268,045

The statement of financial activities includes all gains and losses recognised in the year.

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

TOGS CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
<u>Income from:</u>					
Donations and legacies	3	56,604	9,590	-	66,194
<u>Charitable activities</u>					
Support families of children with special needs	4	13,925	-	-	13,925
Investments	5	153	-	-	153
Total income		70,682	9,590	-	80,272
<u>Expenditure on:</u>					
Raising funds	6	11,151	3,161	-	14,312
Charitable activities	7	60,694	27,637	-	88,331
Other	11	-	-	7,310	7,310
Total resources expended		71,845	30,798	7,310	109,953
Net movement in funds		(1,163)	(21,208)	(7,310)	(29,681)
Fund balances at 1 April 2022		60,591	30,811	206,324	297,726
Fund balances at 31 March 2023		59,428	9,603	199,014	268,045

The statement of financial activities includes all gains and losses recognised in the year.

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

TOGS CENTRE**BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		193,770		202,684
Current assets					
Debtors	14	3,397		3,089	
Cash at bank and in hand		69,055		63,071	
			72,452		66,160
Creditors: amounts falling due within one year	15	(1,440)		(799)	
Net current assets			71,012		65,361
Total assets less current liabilities			264,782		268,045
Capital funds					
Endowment funds - general	17		191,704		199,014
Income funds					
Restricted funds	18		17,767		9,603
<u>Unrestricted funds</u>					
Designated funds	19	30,000		30,000	
General unrestricted funds		25,311		29,428	
			55,311		59,428
			264,782		268,045

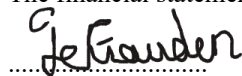
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 02 / 12 / 2024



Ms J Gauden

Trustee

Company Registration No. 4491401

TOGS CENTRE**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		5,519		(20,724)
Investing activities					
Investment income received		465		153	
Net cash generated from investing activities			465		153
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			5,984		(20,571)
Cash and cash equivalents at beginning of year			63,071		83,642
Cash and cash equivalents at end of year			69,055		63,071

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

TOGS Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is TOGS Family Centre, The Highway, New Inn, Pontypool, Gwent, NP4 0PH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	25% on reducing balance and 2% straight line

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Endowment funds

These relate to tangible assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,422	-	3,422	2,076	-	2,076
Grants	56,091	34,633	90,724	54,528	9,590	64,118
	<u>59,513</u>	<u>34,633</u>	<u>94,146</u>	<u>56,604</u>	<u>9,590</u>	<u>66,194</u>

4 Charitable activities

	Support families of children with special needs 2024 £	Support families of children with special needs 2023 £
Other income	<u>9,549</u>	<u>13,925</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>465</u>	<u>153</u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Postage and stationary	92	-	92	252	136	388
Repairs and renewals	7,644	75	7,719	5,962	2,925	8,887
Other fundraising costs	1,190	-	1,190	796	100	896
Staff costs	500	-	500	494	-	494
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fundraising and publicity	9,426	75	9,501	7,504	3,161	10,665
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Trading costs</u>						
Other trading activities	3,929	-	3,929	3,647	-	3,647
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	13,355	75	13,430	11,151	3,161	14,312
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

7 Charitable activities

	Support families of children with special needs	Support families of children with special needs
	2024	2023
	£	£
Staff costs	64,443	66,628
Depreciation and impairment	1,604	2,133
Sundries	9,340	7,739
Transport and travel	6,819	5,430
Resource costs	3,021	5,668
	<u>85,227</u>	<u>87,598</u>
Share of governance costs (see note 8)	1,456	733
	<u>86,683</u>	<u>88,331</u>
Analysis by fund		
Unrestricted funds	60,289	60,694
Restricted funds	26,394	27,637
	<u>86,683</u>	<u>88,331</u>
For the year ended 31 March 2023		
Unrestricted funds	60,694	
Restricted funds	27,637	
	<u>88,331</u>	

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Independent examination fees	-	1,443	1,443	-	720	720
Legal and professional	-	13	13	-	13	13
	<u>-</u>	<u>1,456</u>	<u>1,456</u>	<u>-</u>	<u>733</u>	<u>733</u>
Analysed between						
Charitable activities	<u>-</u>	<u>1,456</u>	<u>1,456</u>	<u>-</u>	<u>733</u>	<u>733</u>

Governance costs includes payments to the accountants of £1,443 (2023 - £720) for independent examination fees.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

During the year, Trustees were reimbursed £nil (2023 - £nil) expenses.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	8	8
	<u>8</u>	<u>8</u>
Employment costs	2024	2023
	£	£
Wages and salaries	63,106	65,869
Other pension costs	1,837	1,253
	<u>64,943</u>	<u>67,122</u>
	<u>64,943</u>	<u>67,122</u>

No employees received emoluments in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	23,169	21,861
	<u>23,169</u>	<u>21,861</u>

11 Other

	Endowment funds 2024	Endowment funds 2023
	£	£
Depreciation on freehold land & buildings	7,310	7,310
	<u>7,310</u>	<u>7,310</u>
	<u>7,310</u>	<u>7,310</u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2023	365,522	76,634	442,156
At 31 March 2024	365,522	76,634	442,156
Depreciation and impairment			
At 1 April 2023	166,508	72,964	239,472
Depreciation charged in the year	7,310	1,604	8,914
At 31 March 2024	173,818	74,568	248,386
Carrying amount			
At 31 March 2024	191,704	2,066	193,770
At 31 March 2023	199,014	3,670	202,684

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	402	-
Prepayments and accrued income	2,995	3,089
	3,397	3,089

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	79
Accruals and deferred income	1,440	720
	1,440	799

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

16 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,837	1,253
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 April 2022	Resources expended	Balance at 1 April 2023	Resources expended	Balance at 31 March 2024
	£	£	£	£	£
Expendable endowments					
Fixed Assets	206,324	(7,310)	199,014	(7,310)	191,704
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>206,324</u>	<u>(7,310)</u>	<u>199,014</u>	<u>(7,310)</u>	<u>191,704</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Endowment funds relate to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022	Movement in funds Incoming resources	Resources expended	Balance at 1 April 2023	Movement in funds Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£	£
Lloyds TSB	2,000	-	-	2,000	-	-	2,000
Gwent Regional Integration Fund	-	2,590	(2,590)	-	-	-	-
Children in Need	-	-	-	-	15,000	(8,866)	6,134
Monmouthshire Building Society	61	-	-	61	-	(61)	-
Lottery Funding Wales	1,874	-	(1,874)	-	-	-	-
Cwmbran Trust	3,000	-	(2,925)	75	-	(75)	-
Church in Wales	18	-	-	18	-	(18)	-
TCBC Partnership Inclusion Worker grant	20,627	-	(18,933)	1,693	-	(1,693)	-
Magic Little Grants	357	-	-	357	-	(357)	-
Gwent High Sheriff Community Fund	-	5,000	-	5,000	5,000	(5,000)	5,000
Morrisons Foundation	-	-	-	-	2,539	-	2,539
ToyTrust	-	-	-	-	2,094	-	2,094
ICF Funding through TVA	2,318	-	(1,998)	320	-	(320)	-
COVID-19 Fund TVA	556	-	(477)	-	-	-	-
COVID-19 Resilience Fund	-	-	-	79	-	(79)	-
Community Foundation in Wales	-	-	-	-	10,000	(10,000)	-
TVA - Uniform and Training	-	2,000	(2,000)	-	-	-	-
	30,811	9,590	(30,797)	9,603	34,633	(26,469)	17,767

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

18 Restricted funds (Continued)

Lloyds TSB

Funds received for a residential trip.

Gwent integration Fund

Funds received to offer support to those awaiting assessment and to those who do not meet the criteria for diagnosis.

Children in Need

Funds received for wages for sessions for 12 months.

Cwmbran Trust

Funds received for repairs to the automatic door.

TCBC Partnership Inclusion Worker

Funds received for an additional full time staff member and the associated pension costs.

Gwent High Sheriff Community Fund

Funds received for wages, volunteer expenses and activities for 12 months.

Morrisons Foundation

Funds received for play equipment at the TOGS Centre.

ToyTrust

Funds received for play equipment at the TOGS Centre.

ICF Funding

Funds received for computer equipment and wages over a year.

Coivid-19 Resilience Fund

Funds received for computer equipment and support for families during the COVID-19 pandemic.

TVA

Funds received for training sessions and uniforms.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Building repairs & maintenance	30,000	-	-	30,000
General funds	29,428	69,527	(73,644)	25,311
	<u>59,428</u>	<u>69,527</u>	<u>(73,644)</u>	<u>55,311</u>
	<u><u>59,428</u></u>	<u><u>69,527</u></u>	<u><u>(73,644)</u></u>	<u><u>55,311</u></u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Building repairs & maintenance	30,000	-	-	30,000
General funds	30,591	70,682	(71,845)	29,428
	<u>60,591</u>	<u>70,682</u>	<u>(71,845)</u>	<u>59,428</u>
	<u><u>60,591</u></u>	<u><u>70,682</u></u>	<u><u>(71,845)</u></u>	<u><u>59,428</u></u>

The designated funds have been set aside to provide building repairs and maintenance to the TOGS Centre.

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Endowment funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 March 2024:				
Tangible assets	2,066	-	191,704	193,770
Current assets/(liabilities)	53,245	17,767	-	71,012
	<u>55,311</u>	<u>17,767</u>	<u>191,704</u>	<u>264,782</u>
	<u><u>55,311</u></u>	<u><u>17,767</u></u>	<u><u>191,704</u></u>	<u><u>264,782</u></u>
	Unrestricted funds	Restricted funds	Endowment funds	Total
	2023	2023	2023	2023
	£	£	£	£
At 31 March 2023:				
Tangible assets	3,271	399	199,014	202,684
Current assets/(liabilities)	56,157	9,204	-	65,361
	<u>59,428</u>	<u>9,603</u>	<u>199,014</u>	<u>268,045</u>
	<u><u>59,428</u></u>	<u><u>9,603</u></u>	<u><u>199,014</u></u>	<u><u>268,045</u></u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

22 Cash generated from/(absorbed by) operations	2024	2023
	£	£
Deficit for the year	(3,263)	(29,681)
Adjustments for:		
Investment income recognised in statement of financial activities	(465)	(153)
Depreciation and impairment of tangible fixed assets	8,914	9,443
Movements in working capital:		
(Increase) in debtors	(308)	(310)
Increase/(decrease) in creditors	641	(23)
Cash generated from/(absorbed by) operations	5,519	(20,724)

23 Analysis of changes in net funds

The charity had no material debt during the year.

TOGS Centre
TOGS Family Centre
The Highway
New Inn
Pontypool
Gwent
NP4 0PH

UHY Hacker Young
Bradbury House
Mission Court
Newport
South Wales
NP20 2DW

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 31 March 2024 .

1. We acknowledge as trustees our responsibility for the accounts, which we have prepared. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
2. We confirm that there have been no changes in the accounting policies other than those disclosed in the accounts. In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
3. We confirm that all assets have been included in the balance sheet.
4. We confirm that all assets included in the balance sheet exist.
5. We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
6. We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.
7. We confirm that depreciation has been provided on all fixed assets with a limited economic life in accordance with the stated accounting policy. In our opinion, the rates of depreciation are reasonable.
8. We confirm that all liabilities have been fully recorded in the balance sheet.
9. We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
10. We confirm that all liabilities have been recorded at a fair value.
11. We confirm that there has been no netting off of assets and liabilities.
12. We confirm that all income has been fully recorded and correctly classified.

13. The charity has not at any time during the year had any transactions with trustees and connected parties.
14. The charity has no contingent liabilities other than those disclosed in the accounts.
15. There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
16. The charity has not entered into any charitable commitments other than those disclosed in the accounts.

Yours faithfully



.....
Signed on behalf of the board

02 / 12 / 2024

Date

Title	TOGS Centre Accounts and Supporting Documentation for Year...
File name	Letter_to_C....03.24_.pdf and 2 others
Document ID	4ffbcd1fdd71e21794c6bacfbdc81f021161097f
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history



SENT

02 / 12 / 2024

12:10:58 UTC

Sent for signature to Joanne Gauden (rebecca.driscolltogs@gmail.com) and Paul Byett (p.byett@uhy-newport.com) from s.miles@uhy-uk.com
IP: 195.224.219.58



VIEWED

02 / 12 / 2024

12:27:34 UTC

Viewed by Joanne Gauden (rebecca.driscolltogs@gmail.com)
IP: 86.159.41.12



SIGNED

02 / 12 / 2024

13:11:20 UTC

Signed by Joanne Gauden (rebecca.driscolltogs@gmail.com)
IP: 159.86.202.135



VIEWED

03 / 12 / 2024

10:55:52 UTC

Viewed by Paul Byett (p.byett@uhy-newport.com)
IP: 195.224.219.58



SIGNED

03 / 12 / 2024

10:56:05 UTC

Signed by Paul Byett (p.byett@uhy-newport.com)
IP: 195.224.219.58



COMPLETED

03 / 12 / 2024

10:56:05 UTC

The document has been completed.

TOGS CENTRE

England & Wales - Charity number 1094764

Accounts

PB/MH/N20011/441477

21 September 2023

Private and Confidential

Ms J Gauden
TOGS Centre
TOGS Family Centre
The Highway
New Inn
Pontypool
Gwent
NP4 0PH

UHY Hacker Young

Bradbury House
Mission Court
Newport
NP20 2DW

Phone +44 1633 213318
Email newport@uhy-uk.com
Web www.uhy-uk.com/newport

Dear Joanne

TOGS Centre

I have pleasure in attaching the following documents for your attention for the year ended 31 March 2023 and would be grateful if you would please arrange for them to be signed electronically as follows:

ACCOUNTS

1. Full financial statements on the Directors Report and the Balance Sheet
2. Letter of Representation

These accounts have been fully discussed, however if you have any further queries, please do not hesitate to contact me.

Please note that the accounts need to be filed at Companies House by 31 December 2023.

Please let me know if you require bound copies for your records.

Please note, that we are unable to proceed with filing the accounts and tax return with the relevant authorities until all enclosed documents have been returned signed.

Yours sincerely



PAUL BYETT
MANAGING PARTNER
p.byett@uhy-uk.com

TOGS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

TOGS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S J Brooks Mr J S Davenne Mr R Green Mrs N P Parrish Ms K Evans Ms J Gauden Mr J E Killick Ms O Williams	(Appointed 8 March 2023)
Secretary	Mr J E Killick	
Charity number	1094764	
Company number	4491401	
Registered office	TOGS Family Centre The Highway New Inn Pontypool Gwent United Kingdom NP4 0PH	
Independent examiner	UHY Hacker Young Bradbury House Mission Court Newport Gwent United Kingdom NP20 2DW	

TOGS CENTRE

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Statement of cash flows	8
Notes to the accounts	9 - 22

TOGS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

A summary of the objects of the charity as set out in its governing document

The charity was established in 1992 by a group of parents and volunteers to support families of children with special needs. The objective is to relieve children with learning, physical or sensory disability and to advance the education and physical development of the children to have their rights respected and to achieve their full potential as integrated members of the community.

The charity's aims including the changes or differences it seeks to make

The TOGS Centre offers support to families with children with additional needs by providing a variety of services to help alleviate stress to parents/carers and offers a range of facilities and resources to help the physical, social and emotional development of the children. The services provided include:- youth and play groups from 4 to 17 years and parent and carer support groups, as well as weekend sessions in and around the community to enhance life skills and allow the children to become integrated members of their community. The centre also provides in-service training to Volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The Constitutional aim of TOGS is to support children and young people in the Borough of Torfaen with learning, physical or sensory disabilities, and to support their parents, families and friends and to enable children and young people to have their rights respected and to achieve their full potential as integrated members of the community.

TOGS also provides opportunities for special needs children and young people to come into closer association with able-bodied people in the provision of recreational or other leisure time activities.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit.

Achievements and performance

The TOGS Centre has provided an excellent range of activities and support for children/young people with additional needs throughout the year; both centre based and online (dependent on restrictions). This has allowed the children and young people to learn new skills and interact positively with members of the community whilst enhancing their social and emotional well-being.

Financial review

Policies on reserves

It is the aim of the charity to maintain unrestricted funds which are the free funds of the charity, at a level which equates to approximately six months unrestricted expenditure, which is approximately £20,000. This will provide sufficient funds to cover management, administration and support costs. The charity will continue to aim for surpluses on unrestricted funds in order to achieve this balance.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Endowment funds

The Endowment funds relates to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Transactions and Financial position

The financial statements are set out on pages 5 to 21. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Fund analysis

The balance sheet on page 7 shows that the charity has total funds of £268,045, however only a small proportion of this is represented by funds available to be spent by the trustees at their discretion on the general activities of the charity. The table below provides a summary of the charities funds; this shows that all of the endowment funds and a significant proportion of the Restricted funds have been spent on fixed assets.

The balance of cash available to be spent at the charities discretion was £53,867; of this amount £30,000 has been designated for building repairs & maintenance. The charity aims to maintain a cash reserve of at least six months cash operating costs, which is approximately £20,000; this leaves £3,867 of discretionary cash.

	<u>Spent on fixed assets</u>	<u>Restricted cash</u>	<u>Discretionary cash</u>	<u>Designated cash</u>	<u>Other assets/ liabilities</u>	<u>Total funds</u>
Endowment fund	199,014	-	-	-	-	199,014
Restricted fund	399	9,204	-	-	-	9,603
Unrestricted fund	3,271	-	23,867	30,000	2,290	59,428
	<u>202,684</u>	<u>9,204</u>	<u>23,867</u>	<u>30,000</u>	<u>2,290</u>	<u>268,045</u>

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S N Baker	(Resigned 2 July 2022)
Mr S J Brooks	
Mr J S Davenne	
Mr R Green	
Mr D K James	(Resigned 2 July 2022)
Mrs N P Parrish	
Mr V E Clayton	(Resigned 1 July 2022)
Ms K Evans	
Ms J Gauden	
Mr J E Killick	
Ms O Williams	(Appointed 8 March 2023)

Organisational structure

An organisational structure exists whereby the Executive Committee are in overall charge of the centre to adopt policies and procedures. The programme Manager oversees the running of the Centre and alongside parents, carers and friends, the fund raising. The Board of Trustees and officers are elected or appointed on an annual basis at the Annual General Meeting.

TOGS CENTRE

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Induction and training of new trustees

New trustees are recruited through current trustees, the children and young people who use the centre (some are parents and carers), as well as community councils putting representatives forward. Most new trustees work or have worked with children and young people or are parents/carers of children with disabilities. Upon appointment, new trustees are given information and instruction on the responsibilities of a trustee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Impact of Covid-19

The charity has had a drop in general donations due to COVID-19 as families have been struggling and cannot make regular donations. Although grants were initially more readily available, they have been less available this year; and have made it harder to gain funding for the additional support needed, from the increase in demand. Grant decision times have increased as funders have found it difficult to get boards together to allocate funding, therefore having a knock on effect for the charities finances. Volunteers that help our service run have declined initially by around 50%, this has picked up slightly but we are still at least 40% less than pre-COVID.

The Trustees report was approved by the Board of Trustees.



.....
Ms J Gauden

Trustee 03 / 10 / 2023

Dated:

TOGS CENTRE

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF TOGS CENTRE**

I report to the trustees on my examination of the financial statements of TOGS Centre (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

UHY Hacker Young

UHY Hacker Young

Bradbury House
Mission Court
Newport
Gwent
NP20 2DW
United Kingdom

Dated: 03 / 10 / 2023

TOGS CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	56,604	9,590	-	66,194	84,511
<u>Charitable activities</u>						
Support families of children with special needs	4	13,925	-	-	13,925	11,339
Investments	5	153	-	-	153	7
Total income		<u>70,682</u>	<u>9,590</u>	<u>-</u>	<u>80,272</u>	<u>95,857</u>
<u>Expenditure on:</u>						
Raising funds	6	11,151	3,161	-	14,312	14,539
Charitable activities	7	60,694	27,637	-	88,331	55,935
Other	11	-	-	7,310	7,310	7,310
Total resources expended		<u>71,845</u>	<u>30,798</u>	<u>7,310</u>	<u>109,953</u>	<u>77,784</u>
Net movement in funds		(1,163)	(21,208)	(7,310)	(29,681)	18,073
Fund balances at 1 April 2022		<u>60,591</u>	<u>30,811</u>	<u>206,324</u>	<u>297,726</u>	<u>279,653</u>
Fund balances at 31 March 2023		<u><u>59,428</u></u>	<u><u>9,603</u></u>	<u><u>199,014</u></u>	<u><u>268,045</u></u>	<u><u>297,726</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TOGS CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
<u>Income from:</u>					
Donations and legacies	3	47,834	36,677	-	84,511
<u>Charitable activities</u>					
Support families of children with special needs	4	11,339	-	-	11,339
Investments	5	7	-	-	7
Total income		59,180	36,677	-	95,857
<u>Expenditure on:</u>					
Raising funds	6	14,339	200	-	14,539
Charitable activities	7	39,313	16,622	-	55,935
Other	11	-	-	7,310	7,310
Total resources expended		53,652	16,822	7,310	77,784
Net movement in funds		5,528	19,855	(7,310)	18,073
Fund balances at 1 April 2021		55,063	10,956	213,634	279,653
Fund balances at 31 March 2022		60,591	30,811	206,324	297,726

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TOGS CENTRE

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		202,684		212,127
Current assets					
Debtors	14	3,089		2,779	
Cash at bank and in hand		63,071		83,642	
			66,160		86,421
Creditors: amounts falling due within one year	15	(799)		(822)	
Net current assets			65,361		85,599
Total assets less current liabilities			268,045		297,726
Capital funds					
Endowment funds - general	17		199,014		206,324
Income funds					
Restricted funds	18		9,603		30,811
<u>Unrestricted funds</u>					
Designated funds	19	30,000		30,000	
General unrestricted funds		29,428		30,591	
			59,428		60,591
			268,045		297,726

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

03 / 10 / 2023

The financial statements were approved by the Trustees on



Ms J Gauden

Trustee

Company Registration No. 4491401

TOGS CENTRE**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(20,724)		27,845
Investing activities					
Purchase of tangible fixed assets		-		(3,304)	
Investment income received		153		7	
		<u>153</u>		<u>7</u>	
Net cash generated from/(used in) investing activities			153		(3,297)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			<u>(20,571)</u>		<u>24,548</u>
Cash and cash equivalents at beginning of year			83,642		59,094
Cash and cash equivalents at end of year			<u><u>63,071</u></u>		<u><u>83,642</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

Charity information

TOGS Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is TOGS Family Centre, The Highway, New Inn, Pontypool, Gwent, NP4 0PH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	25% on reducing balance and 2% straight line

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Endowment funds

These relate to tangible assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies	Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2022	2022
	£	£	£	£	£	£
Donations and gifts	2,076	-	2,076	474	-	474
Grants	54,528	9,590	64,118	47,360	36,677	84,037
	<u>56,604</u>	<u>9,590</u>	<u>66,194</u>	<u>47,834</u>	<u>36,677</u>	<u>84,511</u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

4 Charitable activities

	Support families of children with special needs 2023 £	Support families of children with special needs 2022 £
Other income	13,925	11,339
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	153	7
	<u> </u>	<u> </u>

6 Raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Fundraising and publicity</u>						
Postage and stationary	252	136	388	296	-	296
Repairs and renewals	5,962	2,925	8,887	4,523	200	4,723
Other fundraising costs	796	100	896	1,128	-	1,128
Staff costs	494	-	494	4,901	-	4,901
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fundraising and publicity	7,504	3,161	10,665	10,848	200	11,048
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Trading costs</u>						
Other trading activities	3,647	-	3,647	3,491	-	3,491
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>11,151</u>	<u>3,161</u>	<u>14,312</u>	<u>14,339</u>	<u>200</u>	<u>14,539</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

7 Charitable activities

	Support families of children with special needs 2023 £	Support families of children with special needs 2022 £
Staff costs	66,628	41,510
Depreciation and impairment	2,133	2,259
Sundries	7,739	7,865
Transport and travel	5,430	475
Resource costs	5,668	3,153
	<u>87,598</u>	<u>55,262</u>
Share of governance costs (see note 8)	733	673
	<u>88,331</u>	<u>55,935</u>
Analysis by fund		
Unrestricted funds	60,694	39,313
Restricted funds	27,637	16,622
	<u>88,331</u>	<u>55,935</u>
For the year ended 31 March 2022		
Unrestricted funds	39,313	
Restricted funds	16,622	
	<u>55,935</u>	

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Independent examination fees	-	720	720	-	660	660
Legal and professional	-	13	13	-	13	13
	<u>-</u>	<u>733</u>	<u>733</u>	<u>-</u>	<u>673</u>	<u>673</u>
Analysed between						
Charitable activities	-	733	733	-	673	673
	<u>-</u>	<u>733</u>	<u>733</u>	<u>-</u>	<u>673</u>	<u>673</u>

Governance costs includes payments to the accountants of £720 (2022 - £660) for independent examination fees.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

During the year, Trustees were reimbursed £nil (2022 - £nil) expenses.

10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	8	8
	<u>8</u>	<u>8</u>
Employment costs	2023	2022
	£	£
Wages and salaries	65,869	45,813
Other pension costs	1,253	598
	<u>67,122</u>	<u>46,411</u>
	<u>67,122</u>	<u>46,411</u>

No employees received emoluments in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

11 Other

	Endowment	Endowment
	funds	funds
	2023	2022
	£	£
Depreciation on freehold land & buildings	7,310	7,310
	<u>7,310</u>	<u>7,310</u>
	<u>7,310</u>	<u>7,310</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 April 2022	365,522	76,634	442,156
At 31 March 2023	365,522	76,634	442,156
Depreciation and impairment			
At 1 April 2022	159,198	70,831	230,029
Depreciation charged in the year	7,310	2,133	9,443
At 31 March 2023	166,508	72,964	239,472
Carrying amount			
At 31 March 2023	199,014	3,670	202,684
At 31 March 2022	206,324	5,803	212,127

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	3,089	2,779

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	79	162
Accruals and deferred income	720	660
	799	822

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,253 (2022- £598).

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Resources expended	Balance at 31 March 2023
	£	£	£	£	£
Expendable endowments					
Fixed Assets	213,634	(7,310)	206,324	(7,310)	199,014
	<u>213,634</u>	<u>(7,310)</u>	<u>206,324</u>	<u>(7,310)</u>	<u>199,014</u>
	<u><u>213,634</u></u>	<u><u>(7,310)</u></u>	<u><u>206,324</u></u>	<u><u>(7,310)</u></u>	<u><u>199,014</u></u>

The Endowment funds relate to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds Incoming resources		Resources expended		Balance at 1 April 2022		Movement in funds Incoming resources		Resources expended		Balance at 31 March 2023	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Lloyds TSB	2,000	-	-	-	-	-	2,000	-	-	-	-	-	-	2,000
Gwent Regional Integration Fund	-	-	-	-	-	-	-	2,590	2,590	-	-	2,590	-	5,180
Pontypool Community Council	26	-	-	(26)	-	-	-	-	-	-	-	-	-	-
Monmouthshire Building Society	61	-	-	-	-	61	-	-	-	-	-	-	-	61
Lottery Funding Wales	-	8,182	-	(6,308)	-	1,874	-	-	-	-	1,874	-	-	3,748
Cwmbran Trust	-	3,000	-	-	-	3,000	-	-	-	-	2,925	-	-	5,925
Church in Wales	18	-	-	-	-	18	-	-	-	-	-	-	-	18
TCBC Partnership Inclusion Worker grant	-	20,627	-	-	-	20,627	-	-	-	-	18,933	-	-	39,560
Magic Little Grants	357	-	-	-	-	357	-	-	-	-	-	-	-	357
Gwent High Sheriff Community Fund	-	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000
Comic Relief Community Fund	-	915	-	(915)	-	-	-	-	-	-	-	-	-	-
ICF Funding through TVA	2,400	3,953	-	(4,035)	-	2,318	-	-	-	-	1,998	-	-	4,316
COVID-19 Fund TVA	-	-	-	-	-	556	-	-	-	-	477	-	-	1,033
Laura Ashley Foundation	1,081	-	-	(1,081)	-	-	-	-	-	-	-	-	-	-
COVID-19 Resilience Fund	1,314	-	-	(759)	-	-	-	-	-	-	-	-	-	-
Tampon Tax Fund	3,698	-	-	(3,698)	-	-	-	-	-	-	-	-	-	-
TVA - Uniform and Training	-	-	-	-	-	-	-	2,000	2,000	-	-	2,000	-	4,000
	10,956	36,677	(16,822)		30,811	9,590	30,797							9,603

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds (Continued)

Laura Ashley Foundation

Funds received to provide art and creative materials.

Lloyds TSB

Funds received for a residential trip.

Comic Relief Community Fund

Funds received for the wages of workers for 3 sessions a week at the TOGS Centre.

ICF Funding

Funds received for computer equipment and wages over a year.

Coivid-19 Resilience Fund

Funds received for computer equipment and support for families during the COVID-19 pandemic.

Tampon Tax fund

Funds received for wages, bus escort expenses, food and towels.

Cwmbran Trust

Funds received for repairs to the automatic door.

TCBC Partnership Inclusion Worker

Funds received for an additional full time staff member and the associated pension costs.

Lottery Funding Wales

Funds received for wages for sessions for 12 months.

TVA

Funds received for training sessions and uniforms.

Gwent integration Fund

Funds received to offer support to those awaiting assessment and to those who do not meet the criteria for diagnosis.

Gwent High Sheriff Community Fund

Funds received for wages, volunteer expenses and activities for 12 months.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Movement in funds Incoming resources	Balance at 31 March 2023
	£	£	£	£	£	£
Building repairs & maintenance	14,516	(810)	16,294	30,000	-	30,000
	<u>14,516</u>	<u>(810)</u>	<u>16,294</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
	<u><u>14,516</u></u>	<u><u>(810)</u></u>	<u><u>16,294</u></u>	<u><u>30,000</u></u>	<u><u>-</u></u>	<u><u>30,000</u></u>

The designated funds have been set aside to provide building repairs and maintenance to the TOGS Centre.

TOGS CENTRE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023****21 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	21,861	19,949

22 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surplus for the year	(29,681)	18,073
Adjustments for:		
Investment income recognised in statement of financial activities	(153)	(7)
Depreciation and impairment of tangible fixed assets	9,443	9,569
Movements in working capital:		
(Increase)/decrease in debtors	(310)	127
(Decrease)/increase in creditors	(23)	83
Cash (absorbed by)/generated from operations	(20,724)	27,845

23 Analysis of changes in net funds

The charity had no debt during the year.

**TOGS Centre
TOGS Family Centre
The Highway
New Inn
Pontypool
Gwent
NP4 0PH**

UHY Hacker Young
Lanyon House
Mission Court
Newport
South Wales
NP20 2DW

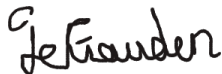
We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 31 March 2023 .

1. We acknowledge as trustees our responsibility for the accounts, which we have prepared. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
2. We confirm that there have been no changes in the accounting policies other than those disclosed in the accounts. In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
3. We confirm that all assets have been included in the balance sheet.
4. We confirm that all assets included in the balance sheet exist.
5. We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
6. We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.
7. We confirm that depreciation has been provided on all fixed assets with a limited economic life in accordance with the stated accounting policy. In our opinion, the rates of depreciation are reasonable.
8. We confirm that all liabilities have been fully recorded in the balance sheet.
9. We confirm that all liabilities recorded in the balance sheet are properly those of the

charity.

10. We confirm that all liabilities have been recorded at a fair value.
11. We confirm that there has been no netting off of assets and liabilities.
12. We confirm that all income has been fully recorded and correctly classified.
13. The charity has not at any time during the year had any transactions with trustees and connected parties.
14. The charity has no contingent liabilities other than those disclosed in the accounts.
15. There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
16. The charity has not entered into any charitable commitments other than those disclosed in the accounts.

Yours faithfully



.....
Signed on behalf of the board

03 / 10 / 2023

.....
Date

Title	TOGS Centre Accounts and Supporting Documentation for the...
File name	Letter to C...1.03.23.pdf and 2 others
Document ID	2808be1543c07529f77f51986f15967870b13a17
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history



SENT

22 / 09 / 2023

09:18:19 UTC+1

Sent for signature to Joanne Gauden (rebecca.driscolltogs@gmail.com) and John Griffiths (john.griffiths@uhy-newport.com) from m.henderson@uhy-newport.com
IP: 195.224.219.58



VIEWED

03 / 10 / 2023

11:21:38 UTC+1

Viewed by Joanne Gauden (rebecca.driscolltogs@gmail.com)
IP: 159.86.202.135



SIGNED

03 / 10 / 2023

11:24:20 UTC+1

Signed by Joanne Gauden (rebecca.driscolltogs@gmail.com)
IP: 159.86.202.135



VIEWED

03 / 10 / 2023

15:08:47 UTC+1

Viewed by John Griffiths (john.griffiths@uhy-newport.com)
IP: 195.224.219.58



SIGNED

03 / 10 / 2023

15:08:58 UTC+1

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IP: 195.224.219.58



COMPLETED

03 / 10 / 2023

15:08:58 UTC+1

The document has been completed.

TOGS CENTRE

England & Wales - Charity number 1094764

Accounts

PB/IHJ/N20011/333654

15 September 2022

Private and Confidential

Ms J Gauden
TOGS Centre
TOGS Family Centre
The Highway
New Inn
Pontypool
Gwent
NP4 0PH

Dear

TOGS Centre

I have pleasure in attaching the following documents for your attention for the year ended 31 March 2022 would you please arrange for them to be signed electronically as follows:

ACCOUNTS

1. Full financial statements on the Directors Report and the Balance Sheet
2. Letter of Representation

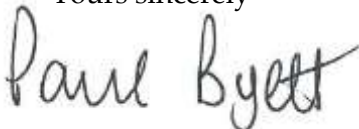
These accounts have been fully discussed, however if you have any further queries, please do not hesitate to contact me.

Please note that the accounts will need filing at Companies House by 31st December 2022.

Please let me know if you require bound copies for your records.

Please note that we are unable to proceed with filing the accounts at the relevant authorities until all enclosed documents have been returned signed.

Yours sincerely



PAUL BYETT
MANAGING PARTNER
p.byett@uhy-uk.com

UHY Hacker Young

Lanyon House
Mission Court
Newport
NP20 2DW

Phone +44 1633 213318
Email newport@uhy-uk.com
Web www.uhy-uk.com/newport

Charity registration number 1094764

Company registration number 4491401 (England and Wales)

TOGS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

TOGS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S N Baker Mr S J Brooks Mr J S Davenne Mr R Green Mr D K James Mrs N P Parrish Mr V E Clayton Ms K Evans Ms J Gauden Mr J E Killick
Secretary	Mr J E Killick
Charity number	1094764
Company number	4491401
Registered office	TOGS Family Centre The Highway New Inn Pontypool Gwent United Kingdom NP4 0PH
Independent examiner	UHY Hacker Young Lanyon House Mission Court Newport South Wales United Kingdom NP20 2DW

TOGS CENTRE

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Statement of cash flows	8
Notes to the accounts	9 - 21

TOGS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

A summary of the objects of the charity as set out in its governing document

The charity was established in 1992 by a group of parents and volunteers to support families of children with special needs. The objective is to relieve children with learning, physical or sensory disability and to advance the education and physical development of the children to have their rights respected and to achieve their full potential as integrated members of the community.

The charity's aims including the changes or differences it seeks to make

The TOGS Centre offers support to families with children with additional needs by providing a variety of services to help alleviate stress to parents/carers and offers a range of facilities and resources to help the physical, social and emotional development of the children. The services provided include youth and play groups from 4 to 17 years and parent and carer support groups, as well as weekend sessions in and around the community to enhance life skills and allow the children to become integrated members of their community. The centre also provides in-service training to Volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The Constitutional aim of TOGS is to support children and young people in the Borough of Torfaen with learning, physical or sensory disabilities, and to support their parents, families and friends and to enable children and young people to have their rights respected and to achieve their full potential as integrated members of the community.

TOGS also provides opportunities for special needs children and young people to come into closer association with able-bodied people in the provision of recreational or other leisure time activities.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit.

Achievements and performance

The TOGS Centre has provided an excellent range of activities and support for children/young people with additional needs throughout the year; both centre based and online (dependent on restrictions). This has allowed the children and young people to learn new skills and interact positively with members of the community whilst enhancing their social and emotional well-being.

Financial review

Policies on reserves

It is the aim of the charity to maintain unrestricted funds which are the free funds of the charity, at a level which equates to approximately six months unrestricted expenditure, which is approximately £20,000. This will provide sufficient funds to cover management, administration and support costs. The charity will continue to aim for surpluses on unrestricted funds in order to achieve this balance.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Endowment funds

The Endowment funds relates to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Transactions and Financial position

The financial statements are set out on pages 5 to 22. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Fund analysis

The balance sheet on page 7 shows that the charity has total funds of £297,726, however only a small proportion of this is represented by funds available to be spent by the trustees at their discretion on the general activities of the charity. The table below provides a summary of the charity's funds; this shows that all of the endowment funds and a significant proportion of the Restricted funds have been spent on fixed assets.

The balance of cash available to be spent at the charity's discretion was £54,132; of this amount £30,000 has been designated for building repairs & maintenance. The charity aims to maintain a cash reserve of at least six months cash operating costs, which is approximately £20,000; leaving £4,132 of discretionary cash.

	<u>Spent on fixed assets</u>	<u>Restricted cash</u>	<u>Discretionary cash</u>	<u>Designated cash</u>	<u>Other assets/ liabilities</u>	<u>Total funds</u>
Endowment fund	206,324	-	-	-	-	206,324
Restricted fund	1,301	29,510	-	-	-	30,811
Unrestricted fund	4,502	-	24,132	30,000	1,957	60,591
	<u>212,127</u>	<u>29,510</u>	<u>24,132</u>	<u>30,000</u>	<u>1,957</u>	<u>297,726</u>

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S N Baker
Mr S J Brooks
Mr J S Davenne
Mr R Green
Mr D K James
Mrs N P Parrish
Mr V E Clayton
Ms K Evans
Ms J Gauden
Mr J E Killick

Organisational structure

An organisational structure exists whereby the Executive Committee are in overall charge of the centre to adopt policies and procedures. The programme Manager oversees the running of the Centre and alongside parents, carers and friends. the fund raising. The Board of Trustees and officers are elected or appointed on an annual basis at the Annual General Meeting.

TOGS CENTRE

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Induction and training of new trustees

New trustees are recruited through current trustees, the children and young people who use the centre (some are parents and carers), as well as community councils putting representatives forward. Most new trustees work or have worked with children and young people or are parents/carers of children with disabilities.

Upon appointment, new trustees are given information and instruction on the responsibilities of a trustee.

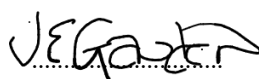
Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Impact of Covid-19

The charity has had a drop in general donations due to COVID-19 as families have been struggling and cannot make regular donations. Grants have been made more readily available to adapt the service offered, this has ensured that families are still getting support but demands for the service have increased by 25 %. Volunteers that help our service run have declined by around 50%.

The Trustee's report was approved by the Board of Trustees.



Ms J Gauden

Trustee

Dated: 26 / 09 / 2022

TOGS CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOGS CENTRE

I report to the trustees on my examination of the financial statements of TOGS Centre (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

UHY Hacker Young

UHY Hacker Young

Lanyon House
Mission Court
Newport
South Wales
NP20 2DW
United Kingdom

Dated: 15./09./2022

TOGS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
<u>Income from:</u>						
Donations and legacies	3	47,834	36,677	-	84,511	62,517
<u>Charitable activities</u>						
Support families of children with special needs	4	11,339	-	-	11,339	13,242
Investments	5	7	-	-	7	24
Total income		59,180	36,677	-	95,857	75,783
<u>Expenditure on:</u>						
Raising funds	6	14,339	200	-	14,539	13,867
Charitable activities	7	39,313	16,622	-	55,935	41,146
Other	11	-	-	7,310	7,310	7,310
Total resources expended		53,652	16,822	7,310	77,784	62,323
Net movement in funds		5,528	19,855	(7,310)	18,073	13,460
Fund balances at 1 April 2021		55,063	10,956	213,634	279,653	266,193
Fund balances at 31 March 2022		60,591	30,811	206,324	297,726	279,653

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TOGS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Income from:					
Donations and legacies	3	46,031	16,486	-	62,517
<u>Charitable activities</u>					
Support families of children with special needs	4	13,242	-	-	13,242
Investments	5	24	-	-	24
Total income		59,297	16,486	-	75,783
Expenditure on:					
Raising funds	6	13,867	-	-	13,867
Charitable activities	7	24,223	16,923	-	41,146
Other	11	-	-	7,310	7,310
Total resources expended		38,090	16,923	7,310	62,323
Net movement in funds		21,207	(437)	(7,310)	13,460
Fund balances at 1 April 2020		33,856	11,393	220,944	266,193
Fund balances at 31 March 2021		55,063	10,956	213,634	279,653

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TOGS CENTRE**BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		212,127		218,392
Current assets					
Debtors	13	2,779		2,906	
Cash at bank and in hand		83,642		59,094	
		<u>86,421</u>		<u>62,000</u>	
Creditors: amounts falling due within one year	14	(822)		(739)	
Net current assets			85,599		61,261
Total assets less current liabilities			<u>297,726</u>		<u>279,653</u>
Capital funds					
Endowment funds - general	16		206,324		213,634
Income funds					
Restricted funds	17		30,811		10,956
<u>Unrestricted funds</u>					
Designated funds	18	30,000		14,516	
General unrestricted funds		30,591		40,547	
		<u>60,591</u>		<u>55,063</u>	
			<u>297,726</u>		<u>279,653</u>

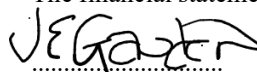
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 / 09 / 2022



Ms J Gauden
Trustee

Company Registration No. 4491401

TOGS CENTRE**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

		2022		2021	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	21		27,845		22,789
Investing activities					
Purchase of tangible fixed assets		(3,304)		(3,006)	
Investment income received		7		24	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(3,297)		(2,982)
Net cash used in financing activities			-		-
			<u> </u>		<u> </u>
Net increase in cash and cash equivalents			24,548		19,807
Cash and cash equivalents at beginning of year			59,094		39,287
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			83,642		59,094
			<u> </u>		<u> </u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

Charity information

TOGS Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is TOGS Family Centre, The Highway, New Inn, Pontypool, Gwent, NP4 0PH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	25% on reducing balance and 2% straight line

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Endowment funds

These relate to tangible assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	474	-	474	341	-	341
Grants	47,360	36,677	84,037	45,690	16,486	62,176
	<u>47,834</u>	<u>36,677</u>	<u>84,511</u>	<u>46,031</u>	<u>16,486</u>	<u>62,517</u>

4 Charitable activities

	Support families of children with special needs	Support families of children with special needs
	2022	2021
	£	£
Other income	11,339	13,242
	<u>11,339</u>	<u>13,242</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	7	24
	<u>7</u>	<u>24</u>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
<u>Fundraising and publicity</u>				
Postage and stationery	296	-	296	49
Repairs and renewals	4,523	200	4,723	5,147
Other fundraising costs	1,128	-	1,128	1,306
Staff costs	4,901	-	4,901	4,027
	-----	-----	-----	-----
Fundraising and publicity	10,848	200	11,048	10,529
	-----	-----	-----	-----
<u>Trading costs</u>				
Other trading activities	3,491	-	3,491	3,338
	-----	-----	-----	-----
	14,339	200	14,539	13,867
	=====	=====	=====	=====

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Support families of children with special needs	Support families of children with special needs
	2022	2021
	£	£
Staff costs	41,510	30,007
Depreciation and impairment	2,259	1,872
Sundries	7,865	7,471
Transport and travel	475	999
Resource costs	3,153	124
	<u>55,262</u>	<u>40,473</u>
Share of governance costs (see note 8)	673	673
	<u>55,935</u>	<u>41,146</u>
Analysis by fund		
Unrestricted funds	39,313	24,223
Restricted funds	16,622	16,923
	<u>55,935</u>	<u>41,146</u>
For the year ended 31 March 2021		
Unrestricted funds	24,223	
Restricted funds	16,923	
	<u>41,146</u>	

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Independent examination fees	-	660	660	-	660	660
Legal and professional	-	13	13	-	13	13
	<u>-</u>	<u>673</u>	<u>673</u>	<u>-</u>	<u>673</u>	<u>673</u>
Analysed between						
Charitable activities	-	673	673	-	673	673
	<u>-</u>	<u>673</u>	<u>673</u>	<u>-</u>	<u>673</u>	<u>673</u>

Governance costs includes payments to the accountants of £660 (2021 - £660) for independent examination fees.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

During the year, Trustees were reimbursed £nil (2021 - £nil) expenses.

10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	8	8
	<u>8</u>	<u>8</u>
Employment costs	2022	2021
	£	£
Wages and salaries	45,813	33,486
Other pension costs	598	548
	<u>46,411</u>	<u>34,034</u>
	<u>46,411</u>	<u>34,034</u>

No employees received emoluments in excess of £60,000.

There were no employees whose annual remuneration was more than £60,000.

11 Other

	Endowment	Endowment
	funds	funds
	2022	2021
	£	£
Depreciation on freehold land & buildings	7,310	7,310
	<u>7,310</u>	<u>7,310</u>
	<u>7,310</u>	<u>7,310</u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 April 2021	365,522	73,330	438,852
Additions	-	3,304	3,304
	<hr/>	<hr/>	<hr/>
At 31 March 2022	365,522	76,634	442,156
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 April 2021	151,888	68,572	220,460
Depreciation charged in the year	7,310	2,259	9,569
	<hr/>	<hr/>	<hr/>
At 31 March 2022	159,198	70,831	230,029
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2022	206,324	5,803	212,127
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	213,634	4,758	218,392
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	-	195
Prepayments and accrued income	2,779	2,711
	<hr/>	<hr/>
	2,779	2,906
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	162	79
Accruals and deferred income	660	660
	<hr/>	<hr/>
	822	739
	<hr/> <hr/>	<hr/> <hr/>

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £598 (2021 - £548).

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

16 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 April 2020	Resources expended	Balance at 1 April 2021	Resources expended	Balance at 31 March 2022
	£	£	£	£	£
Expendable endowments					
Fixed Assets	220,944	(7,310)	213,634	(7,310)	206,324
	<u>220,944</u>	<u>(7,310)</u>	<u>213,634</u>	<u>(7,310)</u>	<u>206,324</u>
	<u><u>220,944</u></u>	<u><u>(7,310)</u></u>	<u><u>213,634</u></u>	<u><u>(7,310)</u></u>	<u><u>206,324</u></u>

The Endowment funds relate to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020	Movement in funds		Balance at 1 April 2021	Movement in funds		Balance at 31 March 2022
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Lloyds TSB	2,000	-	-	2,000	-	-	2,000
Pontypool Community Council	26	-	-	26	-	(26)	-
Monmouthshire Building Society	61	-	-	61	-	-	61
Lottery Funding Wales	-	-	-	-	8,182	(6,308)	1,874
Cwmbran Trust	-	-	-	-	3,000	-	3,000
Church in Wales	18	-	-	18	-	-	18
TCBC Partnership Inclusion Worker grant	-	-	-	-	20,627	-	20,627
Magic Little Grants	194	500	(337)	357	-	-	357
Comic Relief Community Fund	6,682	-	(6,682)	-	915	(915)	-
The Prince's Trust	322	-	(322)	-	-	-	-
ICF Funding through TVA	-	4,230	(1,830)	2,400	3,953	(4,035)	2,318
COVID-19 Fund TVA	-	500	(500)	-	-	-	-
Laura Ashley Foundation	2,090	-	(1,009)	1,081	-	(1,081)	-
COVID-19 Resilience Fund	-	5,000	(3,686)	1,314	-	(759)	555
Tampon Tax Fund	-	6,256	(2,558)	3,698	-	(3,698)	-
	<u>11,393</u>	<u>16,486</u>	<u>(16,924)</u>	<u>10,956</u>	<u>36,677</u>	<u>(16,822)</u>	<u>30,811</u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

17 Restricted funds

(Continued)

Laura Ashley Foundation

Funds received to provide art and creative materials.

Lloyds TSB

Funds received for a residential trip.

Comic Relief Community Fund

Funds received for the wages of workers for 3 sessions a week at the TOGS Centre.

ICF Funding

Funds received for computer equipment and wages over a year.

Coivd-19 Resilience Fund

Funds received for computer equipment and support for families during the COVID-19 pandemic.

Tampon Tax fund

Funds received for wages, bus escort expenses, food and towels.

Cwmbran Trust

Funds received for repairs to the automatic door.

TCBC Partnership Inclusion Worker

Funds received for an additional full time staff member and the associated pension costs.

Lottery Funding Wales

Funds received for wages for sessions for 12 months.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Building repairs & maintenance	7,894	(3,378)	10,000	14,516	(810)	16,294	30,000
	<u>7,894</u>	<u>(3,378)</u>	<u>10,000</u>	<u>14,516</u>	<u>(810)</u>	<u>16,294</u>	<u>30,000</u>
	<u><u>7,894</u></u>	<u><u>(3,378)</u></u>	<u><u>10,000</u></u>	<u><u>14,516</u></u>	<u><u>(810)</u></u>	<u><u>16,294</u></u>	<u><u>30,000</u></u>

The designated funds have been set aside to provide building repairs and maintenance to the TOGS Centre.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

19 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Endowment 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Endowment 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	4,502	1,301	206,324	212,127	2,555	2,203	213,634	218,392
Current assets/(liabilities)	56,089	29,510	-	85,599	52,508	8,753	-	61,261
	<u>60,591</u>	<u>30,811</u>	<u>206,324</u>	<u>297,726</u>	<u>55,063</u>	<u>10,956</u>	<u>213,634</u>	<u>279,653</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

20 Related party transactions**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	19,949	17,595
	<u> </u>	<u> </u>

21 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	18,073	13,460
Adjustments for:		
Investment income recognised in statement of financial activities	(7)	(24)
Depreciation and impairment of tangible fixed assets	9,569	9,182
Movements in working capital:		
Decrease in debtors	127	92
Increase in creditors	83	79
Cash generated from operations	<u>27,845</u>	<u>22,789</u>
	<u> </u>	<u> </u>

22 Analysis of changes in net funds

The charity had no debt during the year.

TOGS Centre
TOGS Family Centre
The Highway
New Inn
Pontypool
Gwent
NP4 0PH

UHY Hacker Young
Lanyon House
Mission Court
Newport
South Wales
NP20 2DW

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 31 March 2022 .

1. We acknowledge as trustees our responsibility for the accounts, which we have prepared. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
2. We confirm that there have been no changes in the accounting policies other than those disclosed in the accounts. In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
3. We confirm that all assets have been included in the balance sheet.
4. We confirm that all assets included in the balance sheet exist.
5. We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
6. We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.
7. We confirm that depreciation has been provided on all fixed assets with a limited economic life in accordance with the stated accounting policy. In our opinion, the rates of depreciation are reasonable.
8. We confirm that all liabilities have been fully recorded in the balance sheet.
9. We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
10. We confirm that all liabilities have been recorded at a fair value.
11. We confirm that there has been no netting off of assets and liabilities.
12. We confirm that all income has been fully recorded and correctly classified.

13. The charity has not at any time during the year had any transactions with trustees and connected parties.
14. The charity has no contingent liabilities other than those disclosed in the accounts.
15. There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
16. The charity has not entered into any charitable commitments other than those disclosed in the accounts.

Yours faithfully



.....
Signed on behalf of the board

26 / 09 / 2022

Date

TITLE	TOGS Centre Ltd Accounts and Supporting Documents 31/03/2022...
FILE NAME	Client - Ac..._333654.pdf and 2 others
DOCUMENT ID	0aaa8ef4a02b72819b26c188b5e12c9347a0486a
AUDIT TRAIL DATE FORMAT	DD / MM / YYYY
STATUS	● Signed

Document History



SENT

15 / 09 / 2022
12:06:00 UTC+1

Sent for signature to Joanne Gauden (togs@btconnect.com) and John Griffiths (john.griffiths@uhy-newport.com) from i.jones@uhy-newport.com
IP: 195.224.219.58



VIEWED

15 / 09 / 2022
12:39:09 UTC+1

Viewed by John Griffiths (john.griffiths@uhy-newport.com)
IP: 148.252.133.240



SIGNED

15 / 09 / 2022
13:12:18 UTC+1

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IP: 195.224.219.58



VIEWED

22 / 09 / 2022
14:58:17 UTC+1

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IP: 31.49.165.32



SIGNED

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11:47:27 UTC+1

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IP: 2.98.100.103



COMPLETED

26 / 09 / 2022
11:47:27 UTC+1

The document has been completed.

TOGS CENTRE

England & Wales - Charity number 1094764

Accounts

PB/KG/N20011/197503

8 July 2021

Private and Confidential

Ms J Gauden
TOGS Centre
TOGS Family Centre
The Highway
New Inn
Pontypool
Gwent
NP4 0PH

Dear Joanne

TOGS Centre

I have pleasure in attaching the following documents for your attention for the year ended 31 March 2021 would you please arrange for them to be signed electronically as follows:

ACCOUNTS

1. Full financial statements on the Trustees Report and the Balance Sheet
2. Letter of Representation

The accounts will need filing at Companies House by 31st December 2021.

Please let me know if you require bound copies for your records.

We are unable to proceed with filing the accounts until all enclosed documents have been returned signed.

Yours sincerely



JOHN GRIFFITHS
AUDIT PARTNER
John.griffiths@uhy-uk.com

UHY Hacker Young

Lanyon House
Mission Court
Newport
NP20 2DW

Phone +44 1633 213318
Email newport@uhy-uk.com
Web www.uhy-uk.com/newport

Charity Registration No. 1094764

Company Registration No. 4491401 (England and Wales)

TOGS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

TOGS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S N Baker Mr S J Brooks Mr J S Davenne Mr R Green Mr D K James Mrs N P Parrish Mr V E Clayton Ms K Evans Ms J Gauden Mr J E Killick
Secretary	Mr J E Killick
Charity number	1094764
Company number	4491401
Registered office	TOGS Family Centre The Highway New Inn Pontypool Gwent United Kingdom NP4 0PH
Independent examiner	UHY Hacker Young Lanyon House Mission Court Newport South Wales United Kingdom NP20 2DW

TOGS CENTRE

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Statement of cash flows	8
Notes to the accounts	9 - 20

TOGS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

A summary of the objects of the charity as set out in its governing document

The charity was established in 1992 by a group of parents and volunteers to support families of children with special needs. The objective is to relieve children with learning, physical or sensory disability and to advance the education and physical development of the children to have their rights respected and to achieve their full potential as integrated members of the community.

The charity's aims including the changes or differences it seeks to make

The TOGS Centre offers support to families with children with additional needs by providing a variety of services to help alleviate stress to parents/carers and offers a range of facilities and resources to help the physical, social and emotional development of the children. The services provided include:- youth and play groups from 4 to 17 years and parent and carer support groups, as well as weekend sessions in and around the community to enhance life skills and allow the children to become integrated members of their community. The centre also provides in-service training to Volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The Constitutional aim of TOGS is to support children and young people in the Borough of Torfaen with learning, physical or sensory disabilities, and to support their parents, families and friends and to enable children and young people to have their rights respected and to achieve their full potential as integrated members of the community.

TOGS also provides opportunities for special needs children and young people to come into closer association with able-bodied people in the provision of recreational or other leisure time activities.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit.

Achievements and performance

The TOGS Centre has provided an excellent range of activities and support for children/young people with additional needs throughout the year; both centre based and online (dependent on restrictions). This has allowed the children and young people to learn new skills and interact positively with members of the community whilst enhancing their social and emotional well-being.

Financial review

Policies on reserves

It is the aim of the charity to maintain unrestricted funds which are the free funds of the charity, at a level which equates to approximately six months unrestricted expenditure, which is approximately £20,000. This will provide sufficient funds to cover management, administration and support costs. The charity will continue to aim for surpluses on unrestricted funds in order to achieve this balance.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Endowment funds

The Endowment funds relate to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Transactions and Financial position

The financial statements are set out on pages 5 to 21. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Fund analysis

The balance sheet on page 7 shows that the charity has total funds of £279,653, however only a small proportion of this is represented by funds available to be spent by the trustees at their discretion on the general activities of the charity. The table below provides a summary of the charities funds; this shows that all of the endowment funds and a significant proportion of the Restricted funds have been spent on fixed assets.

The balance of cash available to be spent at the charities discretion was £50,341; of this amount £14,516 has been designated for building repairs & maintenance. The charity aims to maintain a cash reserve of at least six months cash operating costs, which is approximately £20,000; this leaves £15,825 of discretionary cash.

	<u>Spent on fixed assets</u>	<u>Restricted cash</u>	<u>Discretionary cash</u>	<u>Designated cash</u>	<u>Other assets/ liabilities</u>	<u>Total funds</u>
Endowment fund	213,634	-	-	-	-	213,634
Restricted fund	2,203	8,753	-	-	-	10,956
Unrestricted fund	2,555	-	35,825	14,516	2,167	55,063
	<u>218,392</u>	<u>8,753</u>	<u>35,825</u>	<u>14,516</u>	<u>2,167</u>	<u>279,653</u>

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Governing document

The charity is a controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S N Baker

Mr S J Brooks

Mr J S Davenne

Mr R Green

Mr D K James

Mrs N P Parrish

Mr V E Clayton

Ms K Evans

Ms J Gauden

Mr J E Killick

Organisational structure

An organisational structure exists whereby the Executive Committee are in overall charge of the centre to adopt policies and procedures. The programme Manager oversees the running of the Centre and alongside parents, carers and friends. the fund raising. The Board of Trustees and officers are elected or appointed on an annual basis at the Annual General Meeting.

TOGS CENTRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Induction and training of new trustees

Upon appointment, new trustees are given information and instruction on the responsibilities of a trustee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

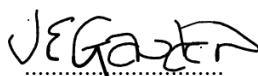
Post balance sheet events

Impact of Covid-19

The charity has had a drop in general donations due to COVID-19 as families have been struggling and cannot make regular donations. Grants have been made more readily available to adapt the service offered, this has ensured that families were still getting support but in a different and ever-changing way, to meet requirements of local restrictions.

General face to face sessions stopped 20th March 2020 and reopened the 14th September 2020, with a stoppage for the Fire break restrictions and another stoppage from the 20th December 2020 returning the 15th March 2021; during which time support had been altered due to funding made available through existing funding streams, local authorities and Welsh Government COVID support. The charity initially got food, cleaning and personal care items for families that were struggling with getting hold of items they needed. Government COVID grants have been received for new laptops to help take part of the charity's services online, provide sensory packs for children in the home and additional food for those struggling with loss of income. The charity has ensured that the older and middle groups had an online weekly session, as parents and carers were worried about the long-term effects on their mental health and well-being. Regular contact was maintained with the families throughout the year to ensure they felt supported and to help reduce their isolation.

The Trustees report was approved by the Board of Trustees.



Ms J Gauden

Trustee

Dated: .15./07./2021...

TOGS CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOGS CENTRE

I report to the trustees on my examination of the financial statements of TOGS Centre (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

UHY Hacker Young

UHY Hacker Young

Lanyon House
Mission Court
Newport
South Wales
NP20 2DW
United Kingdom

Dated: 15.1.07.2021...

TOGS CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>						
Donations and legacies	3	46,031	16,486	-	62,517	40,308
<u>Charitable activities</u>						
Support families of children with special needs	4	13,242	-	-	13,242	10,158
Investments	5	24	-	-	24	100
Total income		59,297	16,486	-	75,783	50,566
<u>Expenditure on:</u>						
Raising funds	6	13,867	-	-	13,867	16,066
Charitable activities	7	24,223	16,923	-	41,146	37,781
Other	11	-	-	7,310	7,310	7,310
Total resources expended		38,090	16,923	7,310	62,323	61,157
Net movement in funds		21,207	(437)	(7,310)	13,460	(10,591)
Fund balances at 1 April 2020		33,856	11,393	220,944	266,193	276,784
Fund balances at 31 March 2021		55,063	10,956	213,634	279,653	266,193

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TOGS CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	26,738	13,570	-	40,308
<u>Charitable activities</u>					
Support families of children with special needs	4	10,158	-	-	10,158
Investments	5	100	-	-	100
Total income		36,996	13,570	-	50,566
<u>Expenditure on:</u>					
Raising funds	6	16,066	-	-	16,066
Charitable activities	7	32,999	4,782	-	37,781
Other	11	-	-	7,310	7,310
Total resources expended		49,065	4,782	7,310	61,157
Net movement in funds		(12,069)	8,788	(7,310)	(10,591)
Fund balances at 1 April 2019		45,925	2,605	228,254	276,784
Fund balances at 31 March 2020		33,856	11,393	220,944	266,193

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TOGS CENTRE**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		22,789		(3,165)
Investing activities					
Purchase of tangible fixed assets		(3,006)		-	
Investment income received		24		100	
Net cash (used in)/generated from investing activities			(2,982)		100
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			19,807		(3,065)
Cash and cash equivalents at beginning of year			39,287		42,352
Cash and cash equivalents at end of year			59,094		39,287

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

TOGS Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is TOGS Family Centre, The Highway, New Inn, Pontypool, Gwent, NP4 0PH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular heading they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	25% on reducing balance and 2% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Endowment funds

These relate to tangible assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	341	-	341	1,537	-	1,537
Grants	45,690	16,486	62,176	25,201	13,570	38,771
	<u>46,031</u>	<u>16,486</u>	<u>62,517</u>	<u>26,738</u>	<u>13,570</u>	<u>40,308</u>

Government grants

Included in grants above is a £10,000 business support grant received from the Welsh government for COVID-19 and £1,417 received in relation to the coronavirus job retention scheme grant.

4 Charitable activities

	Support families of children with special needs 2021 £	Support families of children with special needs 2020 £
Other income	13,242	10,158
	<u>13,242</u>	<u>10,158</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	24	100
	<u>24</u>	<u>100</u>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

	Unrestricted funds	Total	Unrestricted funds
	2021	2021	2020
	£	£	£
<u>Fundraising and publicity</u>			
Postage and stationary	49	49	82
Repairs and renewals	5,147	5,147	1,673
Other fundraising costs	1,306	1,306	1,187
Staff costs	4,027	4,027	9,940
	<hr/>	<hr/>	<hr/>
Fundraising and publicity	10,529	10,529	12,882
	<hr/>	<hr/>	<hr/>
<u>Trading costs</u>			
Other trading activities	3,338	3,338	3,184
	<hr/>	<hr/>	<hr/>
	13,867	13,867	16,066
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Support families of children with special needs	Support families of children with special needs
	2021	2020
	£	£
Staff costs	30,007	27,360
Depreciation and impairment	1,872	527
Sundries	7,471	2,687
Transport and travel	999	5,552
Resource costs	124	982
	<u>40,473</u>	<u>37,108</u>
Share of governance costs (see note 8)	673	673
	<u>41,146</u>	<u>37,781</u>
Analysis by fund		
Unrestricted funds	24,223	32,999
Restricted funds	16,923	4,782
	<u>41,146</u>	<u>37,781</u>
For the year ended 31 March 2020		
Unrestricted funds	32,999	
Restricted funds	4,782	
	<u>37,781</u>	

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Independent examination fees	-	660	660	-	660	660
Legal and professional	-	13	13	-	13	13
	<u>-</u>	<u>673</u>	<u>673</u>	<u>-</u>	<u>673</u>	<u>673</u>
Analysed between						
Charitable activities	-	673	673	-	673	673
	<u>-</u>	<u>673</u>	<u>673</u>	<u>-</u>	<u>673</u>	<u>673</u>

Governance costs includes payments to the accountants of £660 (2020 - £660) for independent examination fees.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

During the year, Trustees were reimbursed £nil (2020 - £nil) expenses.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	8	6
	<u>8</u>	<u>6</u>
Employment costs	2021	2020
	£	£
Wages and salaries	33,486	36,340
Other pension costs	548	960
	<u>34,034</u>	<u>37,300</u>
	<u>34,034</u>	<u>37,300</u>

No employees received emoluments in excess of £60,000.

11 Other

	Endowment funds 2021	Endowment funds 2020
	£	£
Depreciation of tangible fixed asset	7,310	7,310
	<u>7,310</u>	<u>7,310</u>
	<u>7,310</u>	<u>7,310</u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 April 2020	365,522	70,324	435,846
Additions	-	3,006	3,006
	<hr/>	<hr/>	<hr/>
At 31 March 2021	365,522	73,330	438,852
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 April 2020	144,578	66,700	211,278
Depreciation charged in the year	7,310	1,872	9,182
	<hr/>	<hr/>	<hr/>
At 31 March 2021	151,888	68,572	220,460
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2021	213,634	4,758	218,392
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	220,944	3,624	224,568
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	195	421
Prepayments and accrued income	2,711	2,577
	<hr/>	<hr/>
	2,906	2,998
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	79	-
Accruals and deferred income	660	660
	<hr/>	<hr/>
	739	660
	<hr/> <hr/>	<hr/> <hr/>

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £548 (2020 - £960).

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

16 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 April 2019	Resources expended	Balance at 1 April 2020	Resources expended	Balance at 31 March 2021
	£	£	£	£	£
Expendable endowments					
Fixed Assets	228,254	(7,310)	220,944	(7,310)	213,634
	<u>228,254</u>	<u>(7,310)</u>	<u>220,944</u>	<u>(7,310)</u>	<u>213,634</u>
	<u><u>228,254</u></u>	<u><u>(7,310)</u></u>	<u><u>220,944</u></u>	<u><u>(7,310)</u></u>	<u><u>213,634</u></u>

The Endowment funds relate to the remaining net book value of tangible fixed assets gifted to the charity when it was set up; the funds do not represent monies available for charitable activities.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2021 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	
Lloyds TSB	2,000	-	-	2,000	-	-	2,000
Pontypool Community Council	26	-	-	26	-	-	26
Monmouthshire Building Society	61	-	-	61	-	-	61
Church in Wales	18	-	-	18	-	-	18
Magic Little Grants	500	-	(306)	194	500	(337)	357
Comic Relief Community Fund	-	8,190	(1,508)	6,682	-	(6,682)	-
The Princes Trust	-	980	(658)	322	-	(322)	-
ICF Funding through TVA	-	1,000	(1,000)	-	4,230	(1,830)	2,400
COVID-19 Fund TVA	-	1,000	(1,000)	-	500	(500)	-
Laura Ashley Foundation	-	2,400	(310)	2,090	-	(1,009)	1,081
COVID-19 Resilience Fund	-	-	-	-	5,000	(3,686)	1,314
Tampon Tax Fund	-	-	-	-	6,256	(2,558)	3,698
	<u>2,605</u>	<u>13,570</u>	<u>(4,782)</u>	<u>11,393</u>	<u>16,486</u>	<u>(16,924)</u>	<u>10,956</u>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

(Continued)

Laura Ashley Foundation

Funds received to provide art and creative materials.

Lloyds TSB

Funds received for a residential trip.

Comic Relief Community Fund

Funds received for the wages of workers for 3 sessions a week at the TOGS Centre.

ICF Funding

Funds received for computer equipment and wages over a year.

Coivid-19 Resilience Fund

Funds received for computer equipment and support for families during the COVID-19 pandemic.

Tampon Tax fund

Funds received for wages, bus escort expenses, food and towels.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Resources expended	Transfers	Balance at 1 April 2020	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£
Building repairs & maintenance	16,312	(85)	(8,333)	7,894	(3,378)	10,000	14,516
	<u>16,312</u>	<u>(85)</u>	<u>(8,333)</u>	<u>7,894</u>	<u>(3,378)</u>	<u>10,000</u>	<u>14,516</u>

The designated funds have been set aside to provide building repairs and maintenance to the TOGS Centre.

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds	Unrestricted		Restricted		Endowment		Total		Unrestricted		Restricted		Endowment		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	2020	£
Fund balances at 31 March 2021 are represented by:																
Tangible assets	2,555		2,203		213,634		218,392		3,624		-		220,944		224,568	
Current assets/(liabilities)	52,508		8,753		-		61,261		30,232		11,393		-		41,625	
	55,063		10,956		213,634		279,653		33,856		11,393		220,944		266,193	

TOGS CENTRE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021****20 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	17,595	13,660

21 Cash generated from operations

	2021	2020
	£	£
Surplus/(deficit) for the year	13,460	(10,591)
Adjustments for:		
Investment income recognised in statement of financial activities	(24)	(100)
Depreciation and impairment of tangible fixed assets	9,182	7,837
Movements in working capital:		
Decrease/(increase) in debtors	92	(311)
Increase in creditors	79	-
Cash generated from/(absorbed by) operations	22,789	(3,165)

22 Analysis of changes in net funds

The charity had no debt during the year.

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