

THE TOGETHER PLAN LTD

England & Wales · Charity number 1154167

Details

Other names	TTP LTD
Status	Registered
Legal form	Charitable company
Company number	08399795
Registered	2013-10-10
Register	View on the Charity Commission register

Contact

Address	The Studio 60 Glencoe Road Bushey WD23 3DS
Phone	02033750656
Email	contact@thetogetherplan.com
Website	www.thetogetherplan.com

Activities

Objects: The charity's objects ('Objects') are specifically restricted to the following: To promote community capacity building, for the benefit of the public, in order to develop the capacity and skills of the members of socially and economically disadvantaged communities primarily, but not exclusively, in the Former Soviet Union and Eastern Europe, in such a way that they are better able to identify and help meet their needs and to participate more fully in society by means as the directors deem fit. In each case, this includes training, youth and education to include collaborative cross-border education programming. Nothing in these articles shall authorise an application of the property of the charity for purposes which are not charitable in accordance with any statutory provision regarding the meaning of the word "charitable" or the words "charitable purposes" in force in any part of the United Kingdom.

Activities: The Together Plan is a UK based charity that works with communities in Eastern Europe and the Former Soviet Union to support community capacity building. Empowering communities and their members so that they are better equipped to help develop from within. Currently The Together Plan is focusing on working with communities in Belarus.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Belarus
- Poland
- Ukraine
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£299,150	£314,237	-	-
2024-02-29	£221,661	£208,668	-	-
2023-02-28	£200,003	£196,915	-	-
2022-02-28	£200,280	£220,349	-	-
2021-02-28	£238,039	£229,622	-	-

Trustees

Name	Role	Appointed
Jack Nathan Baum		2022-10-04
Karina Kizhner		2024-11-27
Russell David Eisen		2024-05-28
Tracey Catherine Kieve		2026-01-19

THE TOGETHER PLAN LTD

England & Wales - Charity number 1154167

Accounts

Charity registration number 1154167 (England and Wales)

Company registration number 08399795

THE TOGETHER PLAN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

THE TOGETHER PLAN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Rozenberg J N Baum A M Mihaletto R Eisen K Kizhner	(Appointed 28 May 2024) (Appointed 27 November 2024)
Charity number (England and Wales)	1154167	
Company number	08399795	
Independent examiner	Glazers 843 Finchley Road London NW11 8NA	

THE TOGETHER PLAN LIMITED

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THE TOGETHER PLAN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees present their annual report and financial statements for the year ended 28 February 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, 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)

Objectives and activities

The charity's objects are to work with communities in Eastern Europe and the Former Soviet Union to support community capacity building. Empowering communities and their members so that they are better equipped to help develop from within. Currently The Together Plan is focusing on working with communities in Belarus.

The trustees have actively promoted the objectives of the charity, and provided much needed funds and resources to beneficiaries.

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

Achievements and performance

The trustees have continued the development of the charity both with regard to fund raising and application of the charitable funds to the beneficiaries.

Financial review

Total incoming resources amounted to £299,150 (2024: £221,661) and total resources expended amounted to £314,237 (2024: £208,668).

The charity remains predominantly dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors. .

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees recognise that this has not been met at the year end but the trustees are focused on restoring unrestricted funds to the appropriate level in the current year.

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.

The charity remains dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors.

Structure, governance and management

The charity was incorporated on 12 February 2013 as a company limited by guarantee and registered as a charity by the Charity Commission on 10 October 2013.

The trustees who served during the year and up to the date of signature of the financial statements were:

G Rozenberg

J N Baum

M Segall

A M Mihaletto

R Eisen

K Kizhner

(Resigned 19 January 2025)

(Appointed 28 May 2024)

(Appointed 27 November 2024)

THE TOGETHER PLAN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

In accordance with the governing document the Charity indemnifies trustees against any liability incurred in that capacity.

The Memorandum and Articles of Association specify that the income of the charity shall be applied solely towards the promotion of the objects as set forth therein and no part of this income may be paid or transferred to the trustees. No trustee may be appointed to any office of the charity paid by salary or fees or receive any remuneration or other benefit in money or money's worth from the charity. The charity may make payment to trustees for reasonable out of pocket expenses and also professional charges for business done by a trustee who is a solicitor, accountant or other person when instructed by the charity to act in a professional capacity on its behalf.

The trustees report was approved by the Board of Trustees.



R Eisen
Trustee

Dated: 16 October 2025

THE TOGETHER PLAN LIMITED

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees, who are also the directors of The Together Plan Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE TOGETHER PLAN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE TOGETHER PLAN LIMITED

I report to the trustees on my examination of the financial statements of The Together Plan Limited (the charity) for the year ended 28 February 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of chartered accountants, which is one of the listed bodies.

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.



Philippe Herszaft

Chartered Accountant

843 Finchley Road

London

NW11 8NA

Date: 16 Oct 2025

THE TOGETHER PLAN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	126,318	172,832	299,150	197,065	24,596	221,661
Expenditure on:							
Charitable activities	4	146,679	167,558	314,237	201,259	7,409	208,668
Net (expenditure)/income for the year							
Net movement in funds		(20,361)	5,274	(15,087)	(4,194)	17,187	12,993
Fund balances at 29 February 2024		22,987	31,175	54,162	27,181	13,988	41,169
Fund balances at 28 February 2025		2,626	36,449	39,075	22,987	31,175	54,162

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.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE TOGETHER PLAN LIMITED

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		806		507
Current assets					
Debtors	12	511		3,811	
Cash at bank and in hand		43,244		52,483	
		<u>43,755</u>		<u>56,294</u>	
Creditors: amounts falling due within one year	13	(5,486)		(2,639)	
Net current assets			38,269		53,655
Total assets less current liabilities			<u>39,075</u>		<u>54,162</u>
Income funds					
Restricted funds - general	14		36,449		31,175
Unrestricted funds			2,626		22,987
			<u>39,075</u>		<u>54,162</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 28 February 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 on16 October 2025



R Eisen
Trustee

Company registration number 08399795

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

Charity information

The Together Plan Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs can not be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Governance costs include all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgment as to whether such items are direct charitable expenditure or governance costs, and the Trustees have applied what they consider to be reasonable judgment in apportioning such costs.

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:

Computers	33% Straight line basis
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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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

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 general	Total	Unrestricted funds	Restricted funds general	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	126,318	172,832	299,150	197,065	24,596	221,661

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

4 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	38,694	42,426
Depreciation and impairment	551	-
Projects	235,946	148,305
Events	6,922	7,409
	<u>282,113</u>	<u>198,140</u>
Share of support and governance costs (see note 6)		
Support	27,882	7,624
Governance	4,242	2,904
	<u>314,237</u>	<u>208,668</u>
Analysis by fund		
Unrestricted funds	146,679	201,259
Restricted funds	167,558	7,409
	<u>314,237</u>	<u>208,668</u>

5 Description of charitable activities

Charitable expenditure

The charity's key activities are to work with communities in Eastern Europe and the former Soviet Union to support community capacity building, empowering their members so that they are better equipped to help develop from within. This has been primarily with a focus on communities in Belarus. The charity is reaching its objectives through; training and education, working with youth (including collaborative cross-border education programming), developing programmes for all ages, and the building of a Jewish Cultural Heritage Route in Belarus.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

6 Support costs	Support costs	Governance costs	2025	2024
	£	£	£	£
Travel	1,958	-	1,958	(535)
Computer running costs	8,002	-	8,002	2,734
Premises costs	922	-	922	3,053
Other costs	17,000	-	17,000	19,564
Rates	-	-	-	(17,192)
Accountancy	-	1,500	1,500	1,104
Bookkeeping	-	2,742	2,742	1,800
	<u>27,882</u>	<u>4,242</u>	<u>32,124</u>	<u>10,528</u>
Analysed between				
Charitable activities	<u>27,882</u>	<u>4,242</u>	<u>32,124</u>	<u>10,528</u>

Governance costs includes payments to the Independent Examiner of £1,500 (2024 £1,104) in respect of their report on these financial statements.

7 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,500	1,104
Depreciation of owned tangible fixed assets	551	-
	<u>2,051</u>	<u>1,104</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
<u>1</u>	<u>1</u>

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

9 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	38,694	42,426
	<u>38,694</u>	<u>42,426</u>

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

10 Taxation

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

11 Tangible fixed assets

	Computers
	£
Cost	
At 29 February 2024	3,226
Additions	850
	<u>4,076</u>
At 28 February 2025	4,076
Depreciation and impairment	
At 29 February 2024	2,719
Depreciation charged in the year	551
	<u>3,270</u>
At 28 February 2025	3,270
Carrying amount	
At 28 February 2025	806
	<u>806</u>
At 28 February 2024	507
	<u>507</u>

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	260	3,811
Other debtors	251	-
	<u>511</u>	<u>3,811</u>
	<u>511</u>	<u>3,811</u>

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,024	966
Trade creditors	144	592
Accruals and deferred income	3,318	1,081
	<u>5,486</u>	<u>2,639</u>

14 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.

	At 29 February 2024 £	Incoming resources £	Resources expended £	At 28 February 2025 £
Restricted funds	<u>31,175</u>	<u>172,832</u>	<u>(167,558)</u>	<u>36,449</u>
Previous year:				
	At 28 February 2023 £	Incoming resources £	Resources expended £	At 28 February 2024 £
Restricted funds	<u>13,988</u>	<u>24,596</u>	<u>(7,409)</u>	<u>31,175</u>

15 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 29 February 2024 £	Incoming resources £	Resources expended £	At 28 February 2025 £
General funds	<u>22,987</u>	<u>126,318</u>	<u>(146,679)</u>	<u>2,626</u>
Previous year:				
	At 28 February 2023 £	Incoming resources £	Resources expended £	At 28 February 2024 £
General funds	<u>27,181</u>	<u>197,065</u>	<u>(201,259)</u>	<u>22,987</u>

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 28 February 2025 are represented by:						
Tangible assets	806	-	806	507	-	507
Current assets/(liabilities)	1,820	36,449	38,269	53,655	-	53,655
	<u>2,626</u>	<u>36,449</u>	<u>39,075</u>	<u>54,162</u>	<u>-</u>	<u>54,162</u>

17 Related party transactions

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

THE TOGETHER PLAN LTD

England & Wales - Charity number 1154167

Accounts

Charity registration number 1154167 (England and Wales)

Company registration number 08399795

THE TOGETHER PLAN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2024

THE TOGETHER PLAN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

G Rozenberg

J N Baum

M Segall

A M Mihaletu

(Appointed 20 November
2023)

R Eisen

(Appointed 28 May 2024)

Charity number (England and Wales) 1154167

Company number 08399795

Independent examiner

Glazers

843 Finchley Road

London

NW11 8NA

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THE TOGETHER PLAN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2024

The trustees present their annual report and financial statements for the year ended 28 February 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, 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)

Objectives and activities

The charity's objects are to work with communities in Eastern Europe and the Former Soviet Union to support community capacity building. Empowering communities and their members so that they are better equipped to help develop from within. Currently The Together Plan is focusing on working with communities in Belarus.

The trustees have actively promoted the objectives of the charity, and provided much needed funds and resources to beneficiaries.

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

Achievements and performance

The trustees have continued the development of the charity both with regard to fund raising and application of the charitable funds to the beneficiaries.

Financial review

Total incoming resources amounted to £221,662 (2023: £200,003) and total resources expended amounted to £211,244 (2023: £196,915).

The charity remains predominantly dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors. The charity received approximately 60% of its income from grants.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees recognise that this has not been met at the prior year end but have increased the total such that there is now just over three months' expenditure held (excluding clothes collection costs). As the charity expands it will continue to focus on addressing this ratio.

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.

The charity remains dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors.

Structure, governance and management

The charity was incorporated on 12 February 2013 as a company limited by guarantee and registered as a charity by the Charity Commission on 10 October 2013.

The trustees who served during the year and up to the date of signature of the financial statements were:

G Rozenberg

J N Baum

M Segall

A M Mihaletto

R Eisen

(Appointed 20 November 2023)

(Appointed 28 May 2024)

THE TOGETHER PLAN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 28 FEBRUARY 2024***

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

In accordance with the governing document the Charity indemnifies trustees against any liability incurred in that capacity.

The Memorandum and Articles of Association specify that the income of the charity shall be applied solely towards the promotion of the objects as set forth therein and no part of this income may be paid or transferred to the trustees. No trustee may be appointed to any office of the charity paid by salary or fees or receive any remuneration or other benefit in money or money's worth from the charity. The charity may make payment to trustees for reasonable out of pocket expenses and also professional charges for business done by a trustee who is a solicitor, accountant or other person when instructed by the charity to act in a professional capacity on its behalf.

The trustees report was approved by the Board of Trustees.

R Eisen

Trustee

Dated: 7 November 2024

THE TOGETHER PLAN LIMITED

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2024

The trustees, who are also the directors of The Together Plan Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE TOGETHER PLAN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE TOGETHER PLAN LIMITED

I report to the trustees on my examination of the financial statements of The Together Plan Limited (the charity) for the year ended 28 February 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.



Philippe Herszaft
Chartered Accountant
843 Finchley Road
London
NW11 8NA
7 November 2024

THE TOGETHER PLAN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	197,065	24,596	221,661	181,280	18,723	200,003
Expenditure on:							
Charitable activities	4	201,259	7,409	208,668	176,521	20,394	196,915
Net (expenditure)/ income for the year/ Net movement in funds		(4,194)	17,187	12,993	4,759	(1,671)	3,088
Fund balances at 1 March 2023		27,181	13,988	41,169	22,422	15,659	38,081
Fund balances at 28 February 2024		22,987	31,175	54,162	27,181	13,988	41,169

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.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE TOGETHER PLAN LIMITED

BALANCE SHEET

AS AT 28 FEBRUARY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		507		-
Current assets					
Debtors	12	3,811		2,905	
Cash at bank and in hand		52,483		41,388	
		56,294		44,293	
Creditors: amounts falling due within one year	13	(2,639)		(3,124)	
Net current assets			53,655		41,169
Total assets less current liabilities			54,162		41,169
Income funds					
Restricted funds - general	14		31,175		13,988
Unrestricted funds			22,987		27,181
			54,162		41,169

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 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 7 November 2024

R Eisen
Trustee

Company registration number 08399795

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2024

1 Accounting policies

Charity information

The Together Plan Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Governance costs include all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgment as to whether such items are direct charitable expenditure or governance costs, and the Trustees have applied what they consider to be reasonable judgment in apportioning such costs.

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:

Computers	33% Straight line basis
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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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

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 general	Total	Unrestricted funds	Restricted funds general	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	197,065	24,596	221,661	181,280	18,723	200,003

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

4 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Staff costs	42,426	35,437
Projects	148,305	104,405
Events	7,409	24,636
	<u>198,140</u>	<u>164,478</u>
Share of support and governance costs (see note 6)		
Support	7,624	29,150
Governance	2,904	3,287
	<u>208,668</u>	<u>196,915</u>
Analysis by fund		
Unrestricted funds	201,259	176,521
Restricted funds	7,409	20,394
	<u>208,668</u>	<u>196,915</u>

5 Description of charitable activities

Charitable expenditure

The charity's key activities are to work with communities in Eastern Europe and the former Soviet Union to support community capacity building, empowering their members so that they are better equipped to help develop from within. This has been primarily with a focus on communities in Belarus. The charity is reaching its objectives through; training and education, working with youth (including collaborative cross-border education programming), developing programmes for all ages, and the building of a Jewish Cultural Heritage Route in Belarus.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

6 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Travel	(535)	-	(535)	1,273
Computer running costs	2,734	-	2,734	4,379
Premises costs	3,053	-	3,053	3,025
Other costs	19,564	-	19,564	20,640
Rates	(17,192)	-	(17,192)	(167)
Accountancy	-	1,104	1,104	1,487
Bookkeeping	-	1,800	1,800	1,800
	<u>7,624</u>	<u>2,904</u>	<u>10,528</u>	<u>32,437</u>
Analysed between				
Charitable activities	<u>7,624</u>	<u>2,904</u>	<u>10,528</u>	<u>32,437</u>

Governance costs includes payments to the Independent Examiner of £1,080 (2023- £1,056) in respect of their report on these financial statements.

7 Net movement in funds

2024 £	2023 £
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The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	<u>1,104</u>	<u>1,487</u>
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8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>1</u>	<u>1</u>

Employment costs

	2024 £	2023 £
Wages and salaries	<u>42,426</u>	<u>35,437</u>

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

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2024

10 Taxation

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

11 Tangible fixed assets

	Computers
	£
Cost	
At 1 March 2023	2,719
Additions	507
At 28 February 2024	<u>3,226</u>
Depreciation and impairment	
At 1 March 2023	2,719
At 28 February 2024	<u>2,719</u>
Carrying amount	
At 28 February 2024	<u>507</u>
At 28 February 2023	<u>-</u>

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	3,811	2,905
	<u>3,811</u>	<u>2,905</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	966	915
Trade creditors	592	1,153
Accruals and deferred income	1,081	1,056
	<u>2,639</u>	<u>3,124</u>

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2024

14 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.

	At 1 March 2023	Incoming resources	Resources expended	At 28 February 2024
	£	£	£	£
Restricted funds	13,988	24,596	(7,409)	31,175
	<u>13,988</u>	<u>24,596</u>	<u>(7,409)</u>	<u>31,175</u>
Previous year:				
	At 1 March 2022	Incoming resources	Resources expended	At 28 February 2023
	£	£	£	£
Restricted funds	15,659	18,723	(20,394)	13,988
	<u>15,659</u>	<u>18,723</u>	<u>(20,394)</u>	<u>13,988</u>

15 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 March 2023	Incoming resources	Resources expended	At 28 February 2024
	£	£	£	£
General funds	27,181	197,065	(201,259)	22,987
	<u>27,181</u>	<u>197,065</u>	<u>(201,259)</u>	<u>22,987</u>
Previous year:				
	At 1 March 2022	Incoming resources	Resources expended	At 28 February 2023
	£	£	£	£
General funds	22,422	181,280	(176,521)	27,181
	<u>22,422</u>	<u>181,280</u>	<u>(176,521)</u>	<u>27,181</u>

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2024

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 28 February 2024 are represented by:						
Tangible assets	507	-	507	-	-	-
Current assets/ (liabilities)	53,655	-	53,655	27,921	13,248	41,169
	<u>54,162</u>	<u>-</u>	<u>54,162</u>	<u>27,921</u>	<u>13,248</u>	<u>41,169</u>

17 Related party transactions

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

THE TOGETHER PLAN LTD

England & Wales - Charity number 1154167

Accounts

Charity registration number 1154167

Company registration number 08399795 (England and Wales)

THE TOGETHER PLAN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

THE TOGETHER PLAN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Gelena Rozenberg J N Baum Mr M Segall	(Appointed 4 October 2022) (Appointed 5 July 2022)
Charity number	1154167	
Company number	08399795	
Independent examiner	Glazers 843 Finchley Road London NW11 8NA	

THE TOGETHER PLAN LIMITED

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THE TOGETHER PLAN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees present their annual report and financial statements for the year ended 28 February 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, 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)

Objectives and activities

The charity's objects are to work with communities in Eastern Europe and the former Soviet Union to support community capacity building, empowering their members so that they are better equipped to help develop from within. Currently The Together Plan is focusing on working with communities in Belarus.

The trustees have actively promoted the objectives of the charity, and provided much needed funds and resources to beneficiaries.

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

Achievements and performance

The trustees have continued the development of the charity both with regard to fund raising and application of the charitable funds to the beneficiaries.

Financial review

Total incoming resources amounted to £200,003 (2022: £200,280) and total resources expended amounted to £196,915 (2022: £220,349).

The charity remains predominantly dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors. The charity received approximately 23% of its income from grants.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees recognise that this has not been met at the prior year end but have increased the total such that there is now just over three months' expenditure held (excluding clothes collection costs). As the charity expands it will continue to focus on addressing this ratio.

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.

The charity remains dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors. This included £2,500 from the Jewish Joint Burial Society.

Structure, governance and management

The charity was incorporated on 12 February 2013 as a company limited by guarantee and registered as a charity by the Charity Commission on 10 October 2013.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Demby	(Resigned 9 December 2022)
Mr M Bernstein	(Resigned 25 August 2022)
Gelena Rozenberg	
P M Nathan	(Resigned 11 June 2022)
J N Baum	(Appointed 4 October 2022)
Mr M Segall	(Appointed 5 July 2022)

THE TOGETHER PLAN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

In accordance with the governing document the Charity indemnifies trustees against any liability incurred in that capacity.

The Memorandum and Articles of Association specify that the income of the charity shall be applied solely towards the promotion of the objects as set forth therein and no part of this income may be paid or transferred to the trustees. No trustee may be appointed to any office of the charity paid by salary or fees or receive any remuneration or other benefit in money or money's worth from the charity. The charity may make payment to trustees for reasonable out of pocket expenses and also professional charges for business done by a trustee who is a solicitor, accountant or other person when instructed by the charity to act in a professional capacity on its behalf.

The trustees report was approved by the Board of Trustees.

M. Segall

Mr M Segall

Trustee

Dated: 27/11/23

THE TOGETHER PLAN LIMITED

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees, who are also the directors of The Together Plan Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE TOGETHER PLAN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE TOGETHER PLAN LIMITED

I report to the trustees on my examination of the financial statements of The Together Plan Limited (the charity) for the year ended 28 February 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.



Glazers

843 Finchley Road
London
NW11 8NA

Dated: 27 November 2023

THE TOGETHER PLAN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 FEBRUARY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	181,280	18,723	200,003	176,274	24,006	200,280
Expenditure on:							
Charitable activities	4	176,521	20,394	196,915	210,618	9,731	220,349
Net income/(expenditure) for the year/ Net movement in funds							
		4,759	(1,671)	3,088	(34,344)	14,275	(20,069)
Fund balances at 1 March 2022							
		22,422	15,659	38,081	56,766	1,384	58,150
Fund balances at 28 February 2023							
		27,181	13,988	41,169	22,422	15,659	38,081

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE TOGETHER PLAN LIMITED

BALANCE SHEET

AS AT 28 FEBRUARY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	2,905		1,787	
Cash at bank and in hand		41,388		44,100	
		<u>44,293</u>		<u>45,887</u>	
Creditors: amounts falling due within one year	12	<u>(3,124)</u>		<u>(7,806)</u>	
Net current assets			<u>41,169</u>		<u>38,081</u>
Income funds					
Restricted funds - general			13,988		15,659
Unrestricted funds			<u>27,181</u>		<u>22,422</u>
			<u>41,169</u>		<u>38,081</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 28 February 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27/11/23

M. Segall
Mr M Segall
Trustee

Company registration number 08399795

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

Charity information

The Together Plan Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

1.4 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs can not be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Governance costs include all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgment as to whether such items are direct charitable expenditure or governance costs, and the Trustees have applied what they consider to be reasonable judgment in apportioning such costs.

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:

Computers	33% Straight line basis
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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 the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 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.

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 general	Total	Unrestricted funds	Restricted funds general	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	181,280	18,723	200,003	176,274	24,006	200,280

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

4 Charitable activities

	2023 £	2022 £
Staff costs	35,437	35,729
Depreciation and impairment	-	579
Projects	104,405	104,397
Events	24,636	11,956
Clothes collection costs	-	14,986
	<u>164,478</u>	<u>167,647</u>
Share of support costs (see note 6)	29,150	50,452
Share of governance costs (see note 6)	3,287	2,250
	<u>196,915</u>	<u>220,349</u>
Analysis by fund		
Unrestricted funds	176,521	210,618
Restricted funds - general	20,394	9,731
	<u>196,915</u>	<u>220,349</u>

5 Description of charitable activities

The charity's key activities are to work with communities in Eastern Europe and the former Soviet Union to support community capacity building, empowering their members so that they are better equipped to help develop from within. This has been primarily with a focus on communities in Belarus. The charity is reaching its objectives through; training and education, working with youth (including collaborative cross-border education programming), developing programmes for all ages, and the building of a Jewish Cultural Heritage Route in Belarus.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Travel	1,273	-	1,273	690
Computer running costs	4,379	-	4,379	2,890
Premises costs	3,025	-	3,025	4,359
Other costs	20,640	-	20,640	40,021
Rates	(167)	-	(167)	2,492
Accountancy	-	1,487	1,487	810
Bookkeeping	-	1,800	1,800	1,440
	<u>29,150</u>	<u>3,287</u>	<u>32,437</u>	<u>52,702</u>
Analysed between Charitable activities	<u>29,150</u>	<u>3,287</u>	<u>32,437</u>	<u>52,702</u>

Governance costs includes payments to the Independent Examiner of £810 (2022- £780) in respect of their report on these financial statements.

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>1</u>	<u>1</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>35,437</u>	<u>35,729</u>

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

9 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.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2023

10 Tangible fixed assets

	Computers £
Cost	
At 1 March 2022	2,719
At 28 February 2023	2,719
Depreciation and impairment	
At 1 March 2022	2,719
At 28 February 2023	2,719
Carrying amount	
At 28 February 2023	-
At 28 February 2022	-

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	2,905	1,787

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	915	946
Trade creditors	1,153	3,922
Accruals and deferred income	1,056	2,938
	3,124	7,806

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 28 February 2023 are represented by:						
Current assets/(liabilities)	27,921	13,248	41,169	22,422	15,659	38,081
	27,921	13,248	41,169	22,422	15,659	38,081

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2023

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE TOGETHER PLAN LTD

England & Wales - Charity number 1154167

Accounts

Charity registration number 1154167

Company registration number 08399795 (England and Wales)

THE TOGETHER PLAN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

THE TOGETHER PLAN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Demby
Getena Rozenberg
Mr M Segall
J/N Baum

(Appointed 5 July 2022)
(Appointed 4 October 2022)

Charity number

1154167

Company number

08399795

Independent examiner

Glazers
843 Finchley Road
London
NW11 8NA

THE TOGETHER PLAN LIMITED

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Statement of financial activities	5
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THE TOGETHER PLAN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees present their annual report and financial statements for the year ended 28 February 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, 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).

Objectives and activities

The charity's objects are to work with communities in Eastern Europe and the former Soviet Union to support community capacity building, empowering their members so that they are better equipped to help develop from within. Currently The Together Plan is focusing on working with communities in Belarus.

The trustees have actively promoted the objectives of the charity, and provided much needed funds and resources to beneficiaries.

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

Achievements and performance

The trustees have continued the development of the charity, both with regard to fund raising and application of the charitable funds to the beneficiaries.

Financial review

Total incoming resources amounted to £200,280 (2021: £238,039) and total resources expended amounted to £220,340 (2021: £229,622).

The charity remains predominantly dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors. The charity received approximately 13% of its income from grants.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees recognise that this has not been met at the prior year end but have increased the total such that there is now just over three months' expenditure held (excluding clothes collection costs). As the charity expands it will continue to focus on addressing this ratio.

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.

The charity remains dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors. This included £2,000 from the Jewish Joint Burial Society.

Structure, governance and management

The charity was incorporated on 12 February 2013 as a company limited by guarantee and registered as a charity by the Charity Commission on 10 October 2013.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Demby

Mr M Bernatein

Gelena Rozenberg

P M Nathan

Mr M Segall

J N Baum

(Resigned 31 August 2022)

(Resigned 11 June 2022)

(Appointed 5 July 2022)

(Appointed 4 October 2022)

THE TOGETHER PLAN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)


FOR THE YEAR ENDED 28 FEBRUARY 2022

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

In accordance with the governing document the Charity indemnifies trustees against any liability incurred in that capacity.

The Memorandum and Articles of Association specify that the income of the charity shall be applied solely towards the promotion of the objects as set forth therein and no part of this income may be paid or transferred to the trustees. No trustee may be appointed to any office of the charity paid by salary or fees or receive any remuneration or other benefit in money or money's worth from the charity. The charity may make payment to trustees for reasonable out of pocket expenses and also professional charges for business done by a trustee who is a solicitor, accountant or other person when instructed by the charity to act in a professional capacity on its behalf.

The trustees report was approved by the Board of Trustees.



Mr P Family
Trustee
Dated: 29/11/22

THE TOGETHER PLAN LIMITED

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees, who are also the directors of The Together Plan Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE TOGETHER PLAN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE TOGETHER PLAN LIMITED

I report to the trustees on my examination of the financial statements of The Together Plan Limited (the charity) for the year ended 28 February 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 386 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.

Gibzers

843 Finchley Road
London
NW11 8NA

Dated: 29 November 2022

THE TOGETHER PLAN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes:						
Income from:							
Donations and legacies	3	176,274	24,006	200,280	237,753	286	238,039
Expenditure on:							
Charitable activities	4	210,618	9,731	220,349	228,802	820	229,622
Net (expenditure)/income for Net movement in funds							
		(34,344)	14,275	(20,069)	8,951	(534)	8,417
Fund balances at 1 March 2021							
		56,766	1,384	58,150	47,815	1,918	49,733
Fund balances at 28 February 2022							
		22,422	15,659	38,081	56,766	1,384	58,150

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE TOGETHER PLAN LIMITED

BALANCE SHEET

AS AT 28 FEBRUARY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		-		579
Current assets					
Debtors	10	1,787		2,785	
Cash at bank and in hand		44,100		61,606	
		<u>45,887</u>		<u>64,391</u>	
Creditors: amounts falling due within one year	11	<u>(7,806)</u>		<u>(6,826)</u>	
Net current assets			<u>38,081</u>		<u>57,571</u>
Total assets less current liabilities			<u><u>38,081</u></u>		<u><u>58,150</u></u>
Income funds					
Restricted funds			15,659		1,384
Unrestricted funds			<u>22,422</u>		<u>56,766</u>
			<u><u>38,081</u></u>		<u><u>58,150</u></u>

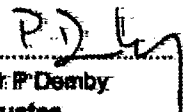
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2022.

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 29/11/22


Mr P Deenby
Trustee

Company registration number 08399795

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

Charity information

The Together Plan Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

(Continued)

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs can not be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Governance costs include all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgment as to whether such items are direct charitable expenditure or governance costs, and the Trustees have applied what they consider to be reasonable judgment in apportioning such costs.

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:

Computers 33% Straight line basis

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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

(Continued)

Basic financial liabilities:

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

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:	176,274	24,006	200,280	237,753	286	238,039

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

4 Charitable activities

	2022	2021
	£	£
Staff costs	35,729	36,525
Depreciation and impairment	579	804
Projects	104,397	87,323
Events	11,956	1,369
Clothes collection costs	14,986	15,935
	<u>167,647</u>	<u>141,956</u>
Share of support costs (see note 6)	50,452	85,366
Share of governance costs (see note 6)	2,250	2,260
	<u>220,349</u>	<u>229,622</u>
Analysis by fund		
Unrestricted funds	210,618	228,862
Restricted funds	9,731	820
	<u>220,349</u>	<u>229,622</u>

5 Description of charitable activities

The charity's key activities are to work with communities in Eastern Europe and the former Soviet Union to support community capacity building, empowering their members so that they are better equipped to help develop from within. This has been primarily with a focus on communities in Belarus. The charity is reaching its objectives through training and education, working with youth (including collaborative cross-border education programming), developing programmes for all ages, and the building of a Jewish Cultural Heritage Route in Belarus.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

6: Support costs	Support costs £	Governance costs £	2022 £	2021 £
Travel	690	-	690	136
Computer running costs	2,890	-	2,890	6,924
Premises costs	4,359	-	4,359	2,670
Other costs	40,021	-	40,021	13,944
Rates	2,492	-	2,492	61,712
Accountancy	-	810	810	780
Bookkeeping	-	1,440	1,440	1,500
	<u>50,452</u>	<u>2,250</u>	<u>52,702</u>	<u>87,666</u>
Analysed between Charitable activities	<u>50,452</u>	<u>2,250</u>	<u>52,702</u>	<u>87,666</u>

Governance costs includes payments to the Independent Examiner of £810 (2021- £780) in respect of their report on these financial statements.

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>1</u>	<u>1</u>
Employment costs	2022 £	2021 £
Wages and salaries	<u>35,729</u>	<u>36,525</u>

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

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2022

9	Tangible fixed assets						
						Computers	
						£	
	Cost						
	At 1 March 2021						2,719
	At 28 February 2022						2,719
	Depreciation and impairment						
	At 1 March 2021						2,140
	Depreciation charged in the year						579
	At 28 February 2022						2,719
	Carrying amount						
	At 28 February 2021						579
10	Debtors			2022		2021	
				£		£	
	Amounts falling due within one year:						
	Trade debtors			1,787		2,785	
11	Creditors: amounts falling due within one year			2022		2021	
				£		£	
	Other taxation and social security			946		2,163	
	Trade creditors			3,922		940	
	Accruals and deferred income			2,938		3,717	
				7,806		6,820	
12	Analysis of net assets between funds						
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2022	2022	2022	2021	2021	2021
		£	£	£	£	£	£
	Fund balances at 28 February 2022 are represented by:						
	Tangible assets	-	-	-	579	-	579
	Current assets/(liabilities)	22,422	15,659	38,081	56,187	1,384	57,571
		22,422	15,659	38,081	56,766	1,384	58,150

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

13. Related party transactions:

There were no disclosable related party transactions during the year (2021 - none).

THE TOGETHER PLAN LTD

England & Wales - Charity number 1154167

Accounts

Charity Registration No. 1154167

Company Registration No. 08399795 (England and Wales)

THE TOGETHER PLAN LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

THE TOGETHER PLAN LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Demby

Mr M Bernstein

Gelena Rozenberg

P M Nathan

(Appointed 21 April 2020)

(Appointed 21 April 2020)

Charity number

1154167

Company number

08399795

Independent examiner

Glazers

843 Finchley Road

London

NW11 8NA

THE TOGETHER PLAN LIMITED

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Statement of financial activities	5
Balance sheet	6
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THE TOGETHER PLAN LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2021

The trustees present their annual report and financial statements for the year ended 28 February 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, 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)

Objectives and activities

The charity's objects are to work with communities in Eastern Europe and the former Soviet Union to support community capacity building, empowering their members so that they are better equipped to help develop from within. Currently The Together Plan is focusing on working with communities in Belarus.

The trustees have actively promoted the objectives of the charity, and provided much needed funds and resources to beneficiaries.

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

Achievements and performance

The trustees have continued the development of the charity both with regard to fund raising and application of the charitable funds to the beneficiaries.

Financial review

Total incoming resources amounted to £238,039 (2020: £243,240) and total resources expended amounted to £229,622 (2020: £214,387).

The charity remains predominantly dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors. The charity received approximately 20% of its income from grants.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees had recognised that this has not been met at the prior year end but have increased the total such that there is now just over three months' expenditure held (excluding clothes collection costs). As the charity expands it will continue to focus on addressing this ratio.

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.

The charity remains dependent upon donations to fund its activities, and the trustees much appreciate the support provided by many donors. This included £2,000 from the Jewish Joint Burial Society.

Structure, governance and management

The charity was incorporated on 12 February 2013 as a company limited by guarantee and registered as a charity by the Charity Commission on 10 October 2013.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Demby

Mr M Bernstein

Mr L Kay

Gelena Rozenberg

P M Nathan

(Resigned 7 May 2020)

(Appointed 21 April 2020)

(Appointed 21 April 2020)

THE TOGETHER PLAN LIMITED

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021**

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

In accordance with the governing document the Charity indemnifies trustees against any liability incurred in that capacity.

The Memorandum and Articles of Association specify that the income of the charity shall be applied solely towards the promotion of the objects as set forth therein and no part of this income may be paid or transferred to the trustees. No trustee may be appointed to any office of the charity paid by salary or fees or receive any remuneration or other benefit in money or money's worth from the charity. The charity may make payment to trustees for reasonable out of pocket expenses and also professional charges for business done by a trustee who is a solicitor, accountant or other person when instructed by the charity to act in a professional capacity on its behalf.

The trustees report was approved by the Board of Trustees.

P. Demby

Mr P Demby

Trustee

Dated: *23-Nov-2021*

THE TOGETHER PLAN LIMITED

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 28 FEBRUARY 2021

The trustees, who are also the directors of The Together Plan Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE TOGETHER PLAN LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE TOGETHER PLAN LIMITED

I report to the trustees on my examination of the financial statements of The Together Plan Limited (the charity) for the year ended 28 February 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.



Glazers

843 Finchley Road
London
NW11 8NA

Dated: 23 November 2021

THE TOGETHER PLAN LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
Income from:						
Donations and legacies	3	237,753	286	238,039	241,322	243,240
Expenditure on:						
Charitable activities	4	228,802	820	229,622	-	214,387
Net income/ (expenditure) for the year/ Net movement in funds						
		8,951	(534)	8,417	26,935	28,853
Fund balances at 29 February 2020		47,815	1,918	49,733	-	20,880
Fund balances at 28 February 2021		56,766	1,384	58,150	1,918	49,733

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET
AS AT 28 FEBRUARY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		579		1,383
Current assets					
Debtors	10	2,785		-	
Cash at bank and in hand		61,606		54,187	
		<u>64,391</u>		<u>54,187</u>	
Creditors: amounts falling due within one year	11	(6,820)		(5,837)	
Net current assets			57,571		48,350
Total assets less current liabilities			<u>58,150</u>		<u>49,733</u>
Income funds					
Restricted funds			1,384		1,918
Unrestricted funds			56,766		47,815
			<u>58,150</u>		<u>49,733</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 28 February 2021.

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 23 Nov 2021

P. Demby
Mr P Demby
Trustee

Company Registration No. 08399795

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

1 Accounting policies

Charity information

The Together Plan Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

1 Accounting policies

(Continued)

1.5 Expenditure

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

Governance costs include all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgment as to whether such items are direct charitable expenditure or governance costs, and the Trustees have applied what they consider to be reasonable judgment in apportioning such costs.

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:

Computers	33% Straight line basis
-----------	-------------------------

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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

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	237,753	286	238,039	241,322	1,918	243,240

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

4 Charitable activities

	2021	2020
	£	£
Staff costs	36,525	36,076
Depreciation and impairment	804	666
Projects	87,323	63,715
Events	1,369	10,665
Clothes collection costs	15,935	15,700
	<u>141,956</u>	<u>126,822</u>
Share of support costs (see note 6)	85,386	87,277
Share of governance costs (see note 6)	2,280	288
	<u>229,622</u>	<u>214,387</u>
Analysis by fund		
Unrestricted funds	228,802	214,387
Restricted funds	820	-
	<u>229,622</u>	<u>214,387</u>

5 Description of charitable activities

The charity's key activities are to work with communities in Eastern Europe and the former Soviet Union to support community capacity building, empowering their members so that they are better equipped to help develop from within. This has been primarily with a focus on communities in Belarus.

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2021

6 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Travel	136	-	136	4,115
Computer running costs	6,924	-	6,924	4,674
Premises costs	2,670	-	2,670	5,379
Other costs	13,944	-	13,944	12,325
Rates	61,712	-	61,712	60,784
Accountancy	-	780	780	288
Bookkeeping	-	1,500	1,500	-
	<u>85,386</u>	<u>2,280</u>	<u>87,666</u>	<u>87,565</u>
Analysed between				
Charitable activities	<u>85,386</u>	<u>2,280</u>	<u>87,666</u>	<u>87,565</u>

Governance costs includes payments to the Independent Examiner of £780 (2020- £625) in respect of their report on these financial statements.

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>1</u>	<u>1</u>
Employment costs	2021 £	2020 £
Wages and salaries	<u>36,525</u>	<u>36,076</u>

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

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2021

9 Tangible fixed assets

	Computers
	£
Cost	
At 29 February 2020	2,719
At 28 February 2021	2,719
Depreciation and impairment	
At 29 February 2020	1,336
Depreciation charged in the year	804
At 28 February 2021	2,140
Carrying amount	
At 28 February 2021	579
At 28 February 2020	1,383

10 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	2,785	-

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	2,163	1,636
Trade creditors	940	286
Other creditors	-	521
Accruals and deferred income	3,717	3,394
	6,820	5,837

THE TOGETHER PLAN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2021

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 28 February 2021 are represented by:						
Tangible assets	579	-	579	1,383	-	1,383
Current assets/ (liabilities)	56,187	1,384	57,571	46,432	1,918	48,350
	<u>56,766</u>	<u>1,384</u>	<u>58,150</u>	<u>47,815</u>	<u>1,918</u>	<u>49,733</u>

13 Related party transactions

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