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**TOKKO LIMITED**  
(A Company Limited by Guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**TOKKO LIMITED**  
**(A Company Limited by Guarantee)**

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**TOKKO LIMITED**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Trustees**                      U Ahmed (resigned 18 May 2025)  
                                      M J Bushell  
                                      P A Hobson, Chair of Trustees  
                                      A Khan  
                                      J Melrose  
                                      B Philpott  
                                      J Richardson

**Company registered  
number**                      08114741

**Charity registered  
number**                      1156805

**Registered office**           7 Gordon Street  
                                      Luton  
                                      Beds  
                                      LU1 2QP

**Chief executive officer**   A Djengiz

**Independent auditors**     Streets Audit LLP  
                                      Suite B1  
                                      Building 210, Butterfield  
                                      Great Marlings  
                                      Luton  
                                      Bedfordshire  
                                      LU2 8DL

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**TOKKO LIMITED**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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The Trustees present their annual report together with the audited financial statements of the Tokko Limited for the year 1 July 2024 to 30 June 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Over the past year, our young people have continued to demonstrate resilience, determination and ambition, despite another unpredictable year where they have continued to face so many unforeseen challenges. Their achievements highlight not only their strength, but the critical need for youth services like ours. At Tokko Youth Hub, we believe in the power of collaboration. By bringing together public sector services, culture, sports and education, we ensure that children and young people receive the opportunities they need, wherever they are, whenever they need them. This is how we create equal opportunities and pathways to success. It's also how we secure the future economy and sustainability of our town, so that in Luton we can truly accredit ourselves as Child Friendly. We remain committed to championing the voices and the strengths of young people, highlighting their talents, their passion and their potential. We strive to provide them with the foundation to build their futures with confidence and ambition. This year marks an exciting new chapter for Tokko. With our Youth Investment Fund Capital project complete, we will increase our impact, reaching even more young people across Luton and develop more opportunities for businesses, public services, communities and young people to come together. Tokko Youth Hub has been transformed into a vibrant new space for young people, giving them new opportunities to enhance their wellbeing, have fun, and grow their self-confidence. The new Gym facility will support implementation of programmes designed to help disadvantaged young people develop personal strategies for change through fitness. The programme will emphasize breaking down large goals into smaller, achievable steps, demonstrated through progressive physical activity.

Our growth and impact realised so far is beyond what we had anticipated at the start of the year.

### **Objectives and activities**

#### **a. Our Purpose**

##### **Vision**

For all young people in Luton to aspire, be happy and healthy.

##### **Mission**

We engage, encourage and empower Luton's young people to aspire, be happy and healthy through an open access, universal and targeted offer.

##### **Values**

<b>Supportive:</b>	We provide a nurturing environment where every young person feels valued.
<b>Welcoming:</b>	Our doors are open to all, embracing diversity and inclusivity.
<b>Inclusive:</b>	We believe in equal opportunities, ensuring no one is left behind.
<b>Progressive:</b>	Continuously innovating to meet the evolving needs of our community.
<b>Trustworthy:</b>	Building relationships based on integrity, transparency, and mutual respect.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Objectives and activities (continued)**

**b. Main activities undertaken to further the Charity's purposes for the public benefit**

2024-2025 was the second year of our ambitious strategy. We focussed on- developing and implementing an expanded, attractive, inclusive, relevant and purposeful offer; ensuring authentic engagement of young people throughout all our work and at all levels in the charity; diversifying and extending our partnership working for the benefit of young people and communities; embracing digital technology across everything we do and being a resilient and sustainable charity for the long term.

This year, we strengthened our commitment to meaningful youth engagement by involving young people directly in shaping our future offer. Through a vibrant programme of Easter and summer activities, funded through Energise Luton's Holiday Activity Fund, and our existing year round provision, we created multiple opportunities for young people to co design new services and share what matters most to them. Alongside this, we deepened our understanding of local needs by analysing demographic trends, listening to diverse groups across Luton, and ensuring our planning reflected the lived experiences of young people from all backgrounds. This insight-driven approach enabled us to design more inclusive, relevant and impactful opportunities that truly reflect the community we serve.

This year, we have begun strengthening youth voice across Tokko by developing a new approach to embed young people's leadership at every level of the organisation. A key part of this work is the introduction of a Youth Board, which will provide young people with meaningful opportunities to influence decision making, shape our services, and contribute to governance. Alongside this, we are continuing to build structures that ensure young people play an active role in designing, delivering and evaluating our projects, ensuring their lived experience drives the direction and impact of Tokko.

This year, we strengthened our engagement with Luton 2040 pledge partners, taking proactive steps to build meaningful relationships with organisations committed to social value across the town. We engaged closely with Luton Airport, Luton Town Football Club, and a range of local businesses to explore opportunities for collaboration, shared impact and access to wider supply chains. A significant milestone was Tokko being successfully awarded the position of Charity Partner of London Luton Airport for the period 2025–2028, creating new opportunities for investment, visibility and long term strategic partnership. Alongside this, our CEO has taken a leadership role in shaping Youth Voice under the five strategic aims for a Child Friendly Luton, ensuring young people's perspectives are embedded across borough wide priorities and future system planning. Together, these developments strengthen Tokko's ability to attract investment aligned with Luton 2040 social value commitments and broaden our impact for young people and the wider community.

This year, we recognised the need to strengthen Tokko's communications and marketing activity to increase our visibility, celebrate young people's achievements, and deepen engagement with partners and supporters. While some initial steps have been taken, we acknowledge that developing a comprehensive communications and marketing plan remains a key priority for the year ahead. As part of this commitment, we have begun the process of building a new website that will better showcase our impact, promote our growing offer, and provide a more accessible platform for young people, families and partners to connect with us. Strengthening this area will be essential to ensuring consistent, high quality communication across all channels.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Objectives and activities (continued)**

This year, we strengthened Tokko's financial resilience by establishing a clearer, more robust understanding of our current financial position, including identifying key funding and cash flow risks and developing a refreshed reserves policy to support long term sustainability. A major achievement has been outsourcing our finance function to Active Luton, which has significantly improved the accuracy, consistency and timeliness of our financial reporting, enabling more informed strategic decision making. In addition, we successfully finalised and signed off a new Fundraising Strategy, developed with expert support from the Lloyds Bank Enhanced Support programme. This strategy provides a strong framework for diversifying income and securing the resources needed to deliver greater impact for young people. Recognising the continued challenges of a highly competitive funding landscape, short term grant cycles and increasing pressure on unrestricted income, we have worked proactively to diversify revenue streams. As part of this, we completed a detailed feasibility study exploring opportunities to build commercial income through room hire. Together, these developments represent substantial progress in strengthening Tokko's financial resilience and positioning the charity for sustainable growth and greater impact for young people.

**Achievements and performance**

**a. Main achievements of the Charity**

Between July 2024 and June 2025, we supported 1,132 young people, with 3,558 attendances across our groups and services, delivering 5,024 hours of youth support — a 193% increase compared to the previous year. Outcomes include accredited qualifications, improved well-being, reduced isolation, and positive progression into education or training.

73% of participants were aged 13–19, with 18% aged 20–24 with SEND or as young parents, and 9% aged 11–12 in transition years, engaging through our Brief Intervention Counselling service.

52% identify as Female, 45% as male and 3% as Gender Curious, Non-Binary, Trans or other. A total of 12% identify as LGBTQ+.

Our beneficiaries reflect Luton's diverse community: 53% are from the Global Majority and 10% from White Minority backgrounds, showing our culturally competent approach reaches all communities.

We also support some of the most disadvantaged: 23% live in wards in the top 10% most deprived nationally, and 42% live in the 10–20% most deprived wards.

28% of young people have a Physical Disability, Impairment or Learning Disability, with a further 12% having a long-standing health condition or diagnosed mental health condition.

64% of this SEND cohort are 16 yrs+ (transitioning into further education, training and employment) and in need of tailored support in gaining employability skills and navigating career pathways.

18% are from South Asian communities 54% are White British and 16% are from Black communities and 9% are from White Minority communities. The over representation of White British and South Asian along with the under representation for White Minority is reflective of national statistics for EHC , however Luton has a higher proportion of EHC for young people from Black communities which is also reflected in our service.

**Young people benefit through:**

Improved mental health and resilience: 124 young people accessed 536 hours of counselling, while a further 160 young people participated in group-based wellbeing activities and holiday camps, strengthening coping skills and reducing isolation.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Achievements and performance (continued)**

Reduced risk of harm: Through Boys2Men (8 participants, 160 hours of support) and Ladies with Positive Attitude (34 participants, 160 hours of support), 42 young people at risk of criminal exploitation, grooming, or abusive relationships built safe networks and developed protective strategies.

Inclusion and equality: 46 young people with SEND engaged in 720 hours of support through our "Just Like You" group. Outcomes included 12 completing six-week internships and 4 achieving a Level 2 Food Hygiene certificate, reducing exclusion and strengthening their employability skills.

Celebration of identity: 21 LGBTQ+ young people engaged in 160 hours of dedicated OK2B support, including creative projects, Pride in Luton Festival participation, and access to Trans-specific counselling.

Support for young parents: 37 young parents received 400 hours of tailored support, including 7 workshops on budgeting and healthy eating, plus weekly housing and welfare rights advice, enabling informed decisions for their families.

Community safety: Detached outreach engaged 672 young people across 208 hours of delivery in six high-risk wards, diverting those vulnerable to anti-social behaviour, gangs, and violence into positive alternatives.

Access to food and enrichment: During school holiday camps, 113 young people benefitted from 1,728 hours of activities and were provided with 518 healthy hot meals, directly addressing food poverty and promoting wellbeing.

**Feedback**

*"I felt desperate before Tokko's support. I'm getting on much better with my mum now". - AA, 13yrs. Brief Interventions Counselling.*

*"Completing the Freedom course has helped me to see the effects of my behaviour on my loved ones, it helped me to look at myself and learn to deal with some of the stuff I've been through.. I am now trying my hardest to do better and understand that if I'm not sure about a situation, it is ok." - JK*

*"Completing the freedom programme has help me so much, it has helped me to understand the main reason why. Completing this programme has helped me to understand my value and what I deserve within a relationship" - EB*

*"I had a mentor help me see things differently. I realise it's not my fault". - Female. 13 yrs. Freedom Programme.*

**Weekly Groups:**

*"Tokko Youth workers are the best. They always listen". - Male, 13 yrs. Drop-in.*

*"I love making cakes, I make muffins at home now!". - AR, 15 yrs. Just Like You.*

*"The story telling project gave me the confidence to express my true feelings. I feel more confident in my own skin". -SP, 16 yrs. OK2B*

*"Support from the Youth Workers at Tokko helped me feel less anxious about attending school". - AC, 14 yrs. Ladies with Positive Attitudes.*

*"I've made some bad decisions. If there had been someone to talk things through with me, maybe I would've done things differently". - Male, 14 yrs. Boys2Men.*

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Achievements and performance (continued)**

*"Without Tokko I would have been lost. I was feeling overwhelmed, but they supported me to access help". – TK, 17yrs. Young Parents' Project.*

**Highlights:**

We achieved 'Excellent' in the National Youth Agency Quality Standards Assessment 2025.

*'It is apparent that you work tirelessly to meet the needs of your young people and improve opportunities that they can access. By providing this support and inclusive environment, it is clear that you have had a massive positive impact on the life of the young people. Educations on sensitive topics such as sexual health, knife crime and healthy relationships, you are equipping the young people that attend to make informed decisions and keep themselves safe and out of dangerous situations. The supportive environment allows young people to grow their understanding about identities and how they fit within the world. By providing this secure and safe environment you are bettering the young peoples 'opportunity to express themselves and feel as though that can reach their full potential. It is amazing to see all the great work that you do and we wish you all the best in your new build.'*  
– NYA Assessor

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

TOKKO currently holds both restricted and unrestricted reserves.

**Restricted Reserves**

The charity holds restricted reserves arising from funds that must be applied to specific charitable purposes. As of 30 June 2025, restricted revenue reserves total £7,000. In addition, during 2024 and 2025, the charity received significant funding from the Youth Investment Fund (YIF) for leasehold property improvements. The undepreciated value of these capital works is represented within the restricted fixed asset fund, with a balance of £805,016 at the year end.

**Unrestricted Reserves**

Unrestricted reserves are maintained to provide financial stability and to protect the charity against fluctuations in income. These reserves also provide cover for ongoing operational and employment commitments. As of 30 June 2025, unrestricted reserves amount to £356,186.

**Reserves Policy**

The Trustees have established a policy to maintain a level of free reserves sufficient to meet the charity's obligations for a minimum period of six months in the event that activities need to be wound down. This policy ensures that the charity can meet its operational, employment and contractual commitments while responding to unexpected financial challenges.

The reserves policy is reviewed annually by the Board of Trustees. The Trustees remain committed to maintaining an appropriate level of reserves to safeguard the charity's financial integrity and ensure the ongoing delivery of its charitable objectives.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**c. Overview of Financial Performance**

During the year, the charity generated total income of £1,074,946 (2024/25: £924,515), representing an increase of 16%. Expenditure for the year totalled £637,102, resulting in a surplus of £437,844. This was inclusive of restricted and unrestricted funds. The surplus generated from unrestricted funds was £82,308. The main restricted fund was the condition of the Youth Investment Funding (YIF), which covered both revenues to support staffing and capital works to make significant improvements to the Tokko building.

Income continues to be derived mainly from grants and commissioned services, with notable contributions from Luton Borough Council and BLMK. Expenditure remained focused on delivery under relevant funding contracts and the operations of the building. Depreciation of the leasehold improvements was set as a cost against the restricted fixed asset fund.

**Income**

Income fell into the following categories:

- Donations: £3,995
- Grants £873,007
- Hire of facilities £19,589
- Commissioned services: £173,885
- Investments: £3,816

The year saw significant growth in grants, due to the one-off YIF grant that funded major improvements to the building to future-proof the facilities for delivering on the charity's objectives.

Trading income such as the hire income was lower due to the building improvement works being undertaken.

**Expenditure**

Total expenditure of £637,102 was all spent on charitable activities.

Expenditure remains aligned with the charity's strategic objectives. The increase in costs was driven by increasing payroll costs, increased delivery, and depreciation on capital additions.

**d. Principal risks and uncertainties**

The Trustees recognise that the charity is exposed to a number of principal risks and uncertainties.

**Funding Risk**

The charity is dependent on securing sufficient funding to maintain service delivery. There is a risk that reductions in external funding could adversely affect the charity's financial sustainability. This risk is mitigated through the active development and maintenance of multiple funding streams and ongoing monitoring of income and expenditure by the Trustees.

**Staff Retention Risk**

The charity's ability to deliver its services is reliant on retaining skilled and experienced staff. There is a risk that staff turnover could disrupt service delivery and organisational knowledge. The Trustees mitigate this risk by promoting a supportive working environment and seeking to retain staff wherever possible to ensure continuity of services.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Engagement and Relevance Risk**

There is a risk of declining participation numbers if services do not remain relevant to the needs of the wider youth community. The charity mitigates this risk by regularly reviewing its programmes, engaging with young people, and adapting its offer to ensure Tokko remains responsive, accessible and relevant to its beneficiaries.

**e. Financial risk management objectives and policies**

The Trustees are responsible for managing the charity's financial risks and have established policies to safeguard the charity's financial position and ensure its ability to continue as a going concern.

The charity aims to maintain a minimum agreed level of unrestricted reserves sufficient to meet potential staff redundancy costs, should this be required. This policy provides protection against unforeseen reductions in income and supports responsible financial planning.

The Trustees seek to secure grant funding to meet the charity's building-related and core running costs, reducing pressure on unrestricted funds and supporting the sustainability of the charity's operations.

In addition, the Trustees ensure that grant funding is applied to essential works and activities that are aligned with the identified needs of young people and are consistent with the charity's approved charitable objects. Grant conditions and expenditure are monitored to ensure funds are used appropriately and in accordance with funder requirements.

**Structure, governance and management**

**a. Constitution**

Tokko Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed.

**b. Methods of appointment or election of Trustees**

Trustees are elected to serve for a recommended maximum term of nine years. The Board comprises a minimum of one Chair and three Trustees and a maximum of one Chair and seven Trustees. To support effective governance and avoid invalid appointments, a skills audit is completed prior to appointment to identify any gaps in expertise required by the Board. All Trustees are required to complete a declaration of eligibility confirming that they are not disqualified from acting as a trustee, including the relevant checks against the Charity Commission register. On appointment, new Trustees are required to declare any actual or potential conflicts of interest, which are recorded and managed in accordance with the charity's conflicts of interest policy.

**c. Organisational structure and decision-making policies**

The charity is governed by a Board of Trustees who are responsible for setting the strategic direction of the charity, ensuring compliance with its governing document and legal obligations, and overseeing the effective use of resources. The Board meets regularly and has delegated day-to-day operational management to the senior staff team. Clear lines of authority and responsibility are in place to support effective decision-making and accountability. Matters reserved to the Board include strategy, budgets, financial controls, policies and significant risks. Trustees ensure that appropriate policies and procedures are in place to support sound governance and decision-making. The Board reviews its governance arrangements on a regular basis to ensure they remain effective and proportionate to the size and activities of the charity.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Structure, governance and management (continued)**

**d. Policies adopted for the induction and training of Trustees**

The charity has adopted policies to ensure that Trustees are appropriately inducted and supported in order to fulfil their legal duties and responsibilities effectively.

Potential trustees are invited to observe at least one Board meeting prior to election, enabling them to gain an understanding of the charity's activities, governance arrangements and strategic priorities.

Upon appointment, trustees are provided with an induction pack, which includes the governing document, recent strategic plans, key policies (including safeguarding, financial controls and expenses), and recent Board minutes. The charity's records are updated accordingly, including the register of trustees held by the Charity Commission.

All trustees are expected to complete mandatory training within four weeks of appointment, ensuring compliance with regulatory and safeguarding requirements. Ongoing support is provided through a Trustee Handbook, which outlines key policies and provides access to relevant training, guidance and external resources.

**e. Pay policy for key management personnel**

Agreed with the Trustees prior to appointment and is reviewed by the Trustees annually.

**f. Related party relationships**

None of our Trustees receive remuneration or other benefits from their work with the charity.

**g. Trustees' indemnities**

The charity has taken out trustee indemnity insurance to protect the trustees against personal liability arising from their role as trustees of the charity.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

**Disclosure of information to auditors**

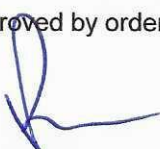
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Streets Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**P A Hobson**  
Chair of Trustees  
Date: 5 February 2026

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TOKKO LIMITED**

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**Opinion**

We have audited the financial statements of Tokko Limited (the 'charitable company') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TOKKO LIMITED (CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TOKKO LIMITED (CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the academy through discussions with management, and from our knowledge and experience of the sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the academy, including relevant DfE and ESFA guidance, the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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**TOKKO LIMITED**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TOKKO LIMITED (CONTINUED)**

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There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the governors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, 'in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Streets Audit LLP*

**Streets Audit LLP**  
Suite B1  
Building 210, Butterfield  
Great Marlings  
Luton  
Bedfordshire  
LU2 8DL

Date: 6 February 2026

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations and legacies	3	3,595	873,007	876,602	616,427
Charitable activities	4	173,885	-	173,885	152,196
Other trading activities	5	20,643	-	20,643	152,306
Investments	6	3,816	-	3,816	3,586
<b>Total income</b>		<b>201,939</b>	<b>873,007</b>	<b>1,074,946</b>	<b>924,515</b>
<b>Expenditure on:</b>					
Charitable activities		305,732	331,370	637,102	508,992
<b>Total expenditure</b>		<b>305,732</b>	<b>331,370</b>	<b>637,102</b>	<b>508,992</b>
<b>Net (expenditure)/income</b>		<b>(103,793)</b>	<b>541,637</b>	<b>437,844</b>	<b>415,523</b>
Transfers between funds	14	186,101	(186,101)	-	-
<b>Net movement in funds</b>		<b>82,308</b>	<b>355,536</b>	<b>437,844</b>	<b>415,523</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		273,858	456,480	730,338	314,815
Net movement in funds		82,308	355,536	437,844	415,523
<b>Total funds carried forward</b>		<b>356,166</b>	<b>812,016</b>	<b>1,168,182</b>	<b>730,338</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 33 form part of these financial statements.

**TOKKO LIMITED**  
(A Company Limited by Guarantee)  
REGISTERED NUMBER: 08114741

**BALANCE SHEET**  
**AS AT 30 JUNE 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	834,806	88,044
		<u>834,806</u>	<u>88,044</u>
<b>Current assets</b>			
Debtors	12	52,115	47,022
Cash at bank and in hand		578,900	634,301
		<u>631,015</u>	<u>681,323</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	13	(297,639)	(39,029)
		<u>333,376</u>	<u>642,294</u>
<b>Net current assets</b>			
		<u>1,168,182</u>	<u>730,338</u>
<b>Total assets less current liabilities</b>			
		<u>1,168,182</u>	<u>730,338</u>
<b>Net assets excluding pension asset</b>			
		<u>1,168,182</u>	<u>730,338</u>
<b>Total net assets</b>		<u>1,168,182</u>	<u>730,338</u>
<b>Charity funds</b>			
Restricted funds:			
Restricted funds	14	7,000	456,480
Restricted funds - class ii	14	805,016	-
		<u>812,016</u>	<u>456,480</u>
Total restricted funds	14	812,016	456,480
Unrestricted funds	14	356,166	273,858
		<u>1,168,182</u>	<u>730,338</u>
<b>Total funds</b>		<u>1,168,182</u>	<u>730,338</u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

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**TOKKO LIMITED**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 08114741**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 30 JUNE 2025**

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**P A Hobson**  
Chair of Trustees  
Date: 5 February 2026

The notes on pages 19 to 33 form part of these financial statements.

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	726,568	375,870
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(781,969)	(69,407)
<b>Net cash used in investing activities</b>	(781,969)	(69,407)
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	(55,401)	306,463
Cash and cash equivalents at the beginning of the year	634,301	327,838
<b>Cash and cash equivalents at the end of the year</b>	578,900	634,301

The notes on pages 19 to 33 form part of these financial statements

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**TOKKO LIMITED**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**1. General information**

Tokko Limited (company number: 08114741), having its registered office and trading address at 7 Gordon Street, Luton, England, LU1 2QP, is a private charitable company limited by guarantee, incorporated in England and Wales.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Tokko Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

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**TOKKO LIMITED**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold property improvements	-	10%
Plant and machinery	-	20%
Fixtures and fittings	-	20%

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

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**TOKKO LIMITED**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**2. Accounting policies (continued)**

**2.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Donations	3,595	-	<b>3,595</b>	39,926
Grants	-	873,007	<b>873,007</b>	576,501
	<u>3,595</u>	<u>873,007</u>	<u><b>876,602</b></u>	<u>616,427</u>
<i>Total 2024</i>	<u>173,003</u>	<u>443,424</u>	<u>616,427</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Conselling Income	109,572	-	<b>109,572</b>	100,746
Young Parents Income	64,313	-	<b>64,313</b>	51,450
	<u>173,885</u>	<u>-</u>	<u><b>173,885</b></u>	<u>152,196</u>
<i>Total 2024</i>	<u>-</u>	<u>152,196</u>	<u>152,196</u>	

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Project Income	-	-	-	78,338
Hire of Facilities	19,589	-	<b>19,589</b>	73,612
Sundry Income	1,054	-	<b>1,054</b>	356
	<u>20,643</u>	<u>-</u>	<u><b>20,643</b></u>	<u>152,306</u>
<i>Total 2024</i>	<u><u>125,777</u></u>	<u><u>26,529</u></u>	<u><u>152,306</u></u>	

**6. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Interest Received	3,816	<b>3,816</b>	3,586
	<u>3,816</u>	<u><b>3,816</b></u>	
<i>Total 2024</i>	<u><u>3,586</u></u>	<u><u>3,586</u></u>	

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Unrestricted Expenditure	25,610	280,122	<b>305,732</b>	508,992
Restricted Expenditure	20,718	310,652	<b>331,370</b>	-
	<u>46,328</u>	<u>590,774</u>	<u><b>637,102</b></u>	<u>508,992</u>
<i>Total 2024</i>	<u>149,227</u>	<u>359,765</u>	<u>508,992</u>	

**Analysis of direct costs**

	<b>Unrestricted Expenditure 2025 £</b>	<b>Restricted Expenditure 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Other Direct Costs	25,610	15,020	<b>40,630</b>	11,241
Grant and Donation Costs	-	3,069	<b>3,069</b>	-
Project Expenditure	-	2,629	<b>2,629</b>	137,986
	<u>25,610</u>	<u>20,718</u>	<u><b>46,328</b></u>	<u>149,227</u>
<i>Total 2024</i>	<u>149,227</u>	<u>-</u>	<u>149,227</u>	

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Unrestricted Expenditure 2025 £	Restricted Expenditure 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	153,711	136,524	290,235	271,624
Depreciation	7,448	27,759	35,207	(4,300)
Other Staff Costs	1,277	1,155	2,432	1,640
Rent and Rates	2,871	-	2,871	-
Premises Costs	80	-	80	-
Repairs and Maintenance	24,417	78,874	103,291	61,613
IT and Telephone	12,258	8,275	20,533	12,779
Office Costs	618	-	618	-
Marketing	224	37,182	37,406	1,133
Legal and Professional	22,576	20,851	43,427	14,094
Sundry Expenses	4,238	27	4,265	1,182
Bank Charges	153	-	153	-
Insurance and Licences	27,469	-	27,469	-
Utilities	21,072	-	21,072	-
Irrecoverable VAT	1,710	5	1,715	-
	<u>280,122</u>	<u>310,652</u>	<u>590,774</u>	<u>359,765</u>
<i>Total 2024</i>	<u>359,765</u>	<u>-</u>	<u>359,765</u>	

**8. Auditors' remuneration**

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>9,500</u>	<u>-</u>

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**9. Staff costs**

	2025 £	2024 £
Wages and salaries	255,140	243,200
Social security costs	26,077	18,476
Contribution to defined contribution pension schemes	9,018	9,948
	<u>290,235</u>	<u>271,624</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Direct services	4	4
Management and administration	7	7
	<u>11</u>	<u>11</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	1

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 June 2025, no Trustee expenses have been incurred (2024 - £NIL).

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**11. Tangible fixed assets**

	Leasehold property improvements £	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 July 2024	50,806	37,238	9,693	97,737
Additions	781,969	-	-	781,969
Disposals	-	-	(7,380)	(7,380)
At 30 June 2025	<u>832,775</u>	<u>37,238</u>	<u>2,313</u>	<u>872,326</u>
<b>Depreciation</b>				
At 1 July 2024	-	-	9,693	9,693
Charge for the year	27,759	7,448	-	35,207
On disposals	-	-	(7,380)	(7,380)
At 30 June 2025	<u>27,759</u>	<u>7,448</u>	<u>2,313</u>	<u>37,520</u>
<b>Net book value</b>				
At 30 June 2025	<u>805,016</u>	<u>29,790</u>	<u>-</u>	<u>834,806</u>
At 30 June 2024	<u>50,806</u>	<u>37,238</u>	<u>-</u>	<u>88,044</u>

**12. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	20,340	23,439
Other debtors	-	15,650
Prepayments and accrued income	31,775	7,933
	<u>52,115</u>	<u>47,022</u>

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**TOKKO LIMITED**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**13. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Trade creditors	35,947	4,167
Other taxation and social security	19,005	-
Other creditors	68	24,037
Accruals and deferred income	242,619	10,825
	<u>297,639</u>	<u>39,029</u>

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
<b>Unrestricted funds</b>					
General Funds	273,858	201,939	(298,284)	148,863	326,376
Tangible Fixed Assets	-	-	(7,448)	37,238	29,790
	<u>273,858</u>	<u>201,939</u>	<u>(305,732)</u>	<u>186,101</u>	<u>356,166</u>
<b>Restricted funds</b>					
Youth Investment Fund	270,379	834,878	(272,482)	(832,775)	-
Conselling	64,673	-	-	(64,673)	-
Luton Borough Council - Young Parents Project	55,586	-	-	(55,586)	-
Big Lottery Project	65,842	-	-	(65,842)	-
Active Luton	-	3,720	(3,720)	-	-
Be Active / Active Luton	-	288	(288)	-	-
BLCF	-	7,200	(7,200)	-	-
Co-op	-	1,334	(1,334)	-	-
Headley	-	2,000	(2,000)	-	-
Luton Airport	-	175	(175)	-	-
Percy Bilton	-	4,000	(4,000)	-	-
Rank	-	312	(312)	-	-
Tesco	-	500	(500)	-	-
Toyota	-	1,600	(1,600)	-	-
Wixamtree	-	10,000	(10,000)	-	-
D'Oyly Carte Carte	-	4,000	-	-	4,000
Kew Gardens	-	2,000	-	-	2,000
Crimebeat	-	1,000	-	-	1,000
	<u>456,480</u>	<u>873,007</u>	<u>(303,611)</u>	<u>(1,018,876)</u>	<u>7,000</u>
<b>Restricted Fixed Asset funds</b>					
Tangible Fixed Assets - YIF	-	-	(27,759)	832,775	805,016

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. Statement of funds (continued)**

**Statement of funds - current year (continued)**

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Total Restricted funds	456,480	873,007	(331,370)	(186,101)	812,016
Total of funds	730,338	1,074,946	(637,102)	-	1,168,182

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 July 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2024 £</i>
<b>Unrestricted funds</b>				
General Funds	223,443	302,366	(251,951)	273,858
<b>Restricted funds</b>				
Youth Investment Fund	-	321,147	(50,768)	270,379
Conselling	6,439	100,746	(42,512)	64,673
Luton Borough Council - Young Parents Project	9,579	51,450	(5,443)	55,586
Big Lottery Project	-	105,347	(39,505)	65,842
Active Luton	-	14,085	(14,085)	-
Other YP Funding	54,290	12,444	(66,734)	-
Interact	3,192	-	(3,192)	-
Lifewise	7,777	-	(7,777)	-
Roteract	451	-	(451)	-
Volunteer Expenses	1,970	-	(1,970)	-
Printing	317	-	(317)	-
Taskforce	7,358	-	(7,358)	-
HAF Funding	-	4,680	(4,680)	-
Teenage Parent Support	-	12,250	(12,250)	-
	91,373	622,149	(257,042)	456,480
<b>Total of funds</b>	314,816	924,515	(508,993)	730,338

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Restricted funds - class ii 2025 £	Total funds 2025 £
Tangible fixed assets	29,790	-	805,016	<b>834,806</b>
Current assets	624,015	7,000	-	<b>631,015</b>
Creditors due within one year	(297,639)	-	-	<b>(297,639)</b>
<b>Total</b>	<b>356,166</b>	<b>7,000</b>	<b>805,016</b>	<b>1,168,182</b>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	88,044	-	88,044
Current assets	224,843	456,480	681,323
Creditors due within one year	(39,029)	-	(39,029)
<b>Total</b>	<b>273,858</b>	<b>456,480</b>	<b>730,338</b>

**16. Reconciliation of net movement in funds to net cash flow from operating activities**

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	<b>437,844</b>	415,523
<b>Adjustments for:</b>		
Depreciation charges	<b>35,207</b>	(4,659)
Decrease/(increase) in debtors	<b>(5,093)</b>	31,675
Increase/(decrease) in creditors	<b>258,610</b>	(66,669)
<b>Net cash provided by operating activities</b>	<b>726,568</b>	375,870

**TOKKO LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**17. Analysis of cash and cash equivalents**

	2025 £	2024 £
Cash in hand	578,900	634,301
<b>Total cash and cash equivalents</b>	<b>578,900</b>	<b>634,301</b>

**18. Analysis of changes in net debt**

	At 1 July 2024 £	Cash flows £	At 30 June 2025 £
Cash at bank and in hand	634,301	(55,401)	578,900
	<b>634,301</b>	<b>(55,401)</b>	<b>578,900</b>