

PB/KG/N20011/197503

8 July 2021

Private and Confidential

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

Dear Joanne

TOGS Centre

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

ACCOUNTS

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

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

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

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

Yours sincerely



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

UHY Hacker Young

Lanyon House
Mission Court
Newport
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Charity Registration No. 1094764

Company Registration No. 4491401 (England and Wales)

TOGS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

TOGS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

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

TOGS CENTRE

CONTENTS

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

TOGS CENTRE

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

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

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

Objectives and activities

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

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

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

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

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

Public Benefit

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

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

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

Achievements and performance

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

Financial review

Policies on reserves

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

Availability and adequacy of assets of each of the funds

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

Endowment funds

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

TOGS CENTRE

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

Transactions and Financial position

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

Fund analysis

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

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

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

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

Structure, governance and management

Governing document

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

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

Mrs S N Baker

Mr S J Brooks

Mr J S Davenne

Mr R Green

Mr D K James

Mrs N P Parrish

Mr V E Clayton

Ms K Evans

Ms J Gauden

Mr J E Killick

Organisational structure

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

TOGS CENTRE

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

Induction and training of new trustees

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

Risk management

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

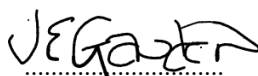
Post balance sheet events

Impact of Covid-19

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

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

The Trustees report was approved by the Board of Trustees.



Ms J Gauden

Trustee

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

TOGS CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOGS CENTRE

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

UHY Hacker Young

UHY Hacker Young

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

Dated: 15.1.07.2021...

TOGS CENTRE

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

Current financial year

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

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

All income and expenditure derive from continuing activities.

TOGS CENTRE

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

Prior financial year

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

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

All income and expenditure derive from continuing activities.

TOGS CENTRE

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		218,392		224,568
Current assets					
Debtors	13	2,906		2,998	
Cash at bank and in hand		59,094		39,287	
			<u>62,000</u>		<u>42,285</u>
Creditors: amounts falling due within one year	14	(739)		(660)	
Net current assets			<u>61,261</u>		<u>41,625</u>
Total assets less current liabilities			<u>279,653</u>		<u>266,193</u>
Capital funds					
Endowment funds - general	16		213,634		220,944
Income funds					
Restricted funds	17		10,956		11,393
<u>Unrestricted funds</u>					
Designated funds	18	14,516		7,894	
General unrestricted funds		40,547		25,962	
			<u>55,063</u>		<u>33,856</u>
			<u>279,653</u>		<u>266,193</u>

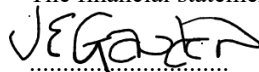
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 15/07/2021...



Ms J Gauden
Trustee

Company Registration No. 4491401

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

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

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

TOGS CENTRE

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

1 Accounting policies (Continued)

1.5 Resources expended

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Financial instruments

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

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

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

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

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

1.10 Endowment funds

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

TOGS CENTRE

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

Government grants

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

4 Charitable activities

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

5 Investments

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

TOGS CENTRE

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

6 Raising funds

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

TOGS CENTRE

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

7 Charitable activities

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

8 Support costs

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

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

TOGS CENTRE

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

9 Trustees

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

Trustees' expenses

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

10 Employees

The average monthly number of employees during the year was:

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

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

11 Other

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

TOGS CENTRE

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

12 Tangible fixed assets

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

13 Debtors

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

14 Creditors: amounts falling due within one year

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

15 Retirement benefit schemes

Defined contribution schemes

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

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

TOGS CENTRE

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

16 Endowment funds

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

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

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

TOGS CENTRE

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

17 Restricted funds

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

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

TOGS CENTRE

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

17 Restricted funds

(Continued)

Laura Ashley Foundation

Funds received to provide art and creative materials.

Lloyds TSB

Funds received for a residential trip.

Comic Relief Community Fund

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

ICF Funding

Funds received for computer equipment and wages over a year.

Coivid-19 Resilience Fund

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

Tampon Tax fund

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

18 Designated funds

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

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

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

TOGS CENTRE

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

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

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

The remuneration of key management personnel is as follows.

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

21 Cash generated from operations

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

22 Analysis of changes in net funds

The charity had no debt during the year.

TITLE	TOGS Centre - Accounts and Supporting Documents 31/03/2021
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