

PB/IHJ/N20011/333654

15 September 2022

Private and Confidential

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

Dear

TOGS Centre

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

ACCOUNTS

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

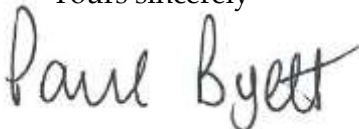
These accounts have been fully discussed, however if you have any further queries, please do not hesitate to contact me.

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

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

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

Yours sincerely



PAUL BYETT
MANAGING PARTNER
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UHY Hacker Young

Lanyon House
Mission Court
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NP20 2DW

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Charity registration number 1094764

Company registration number 4491401 (England and Wales)

TOGS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

TOGS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

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

TOGS CENTRE

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TOGS CENTRE

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

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

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

Objectives and activities

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

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

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

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

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

Public Benefit

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

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

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

Achievements and performance

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

Financial review

Policies on reserves

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

Availability and adequacy of assets of each of the funds

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

Endowment funds

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

TOGS CENTRE

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

Transactions and Financial position

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

Fund analysis

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

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

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

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

Structure, governance and management

Governing document

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

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

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

Organisational structure

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

TOGS CENTRE

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

Induction and training of new trustees

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

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

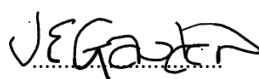
Risk management

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

Impact of Covid-19

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

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



Ms J Gauden

Trustee

Dated: 26 / 09 / 2022

TOGS CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOGS CENTRE

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

UHY Hacker Young

UHY Hacker Young

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

Dated: 15./09./2022

TOGS CENTRE

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

Current financial year

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

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

All income and expenditure derive from continuing activities.

TOGS CENTRE

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

Prior financial year

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

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

All income and expenditure derive from continuing activities.

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

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

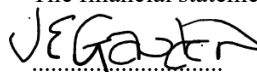
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

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

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

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



Ms J Gauden
Trustee

Company Registration No. 4491401

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

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

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

1 Accounting policies

(Continued)

1.5 Resources expended

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

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

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

1.6 Tangible fixed assets

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

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

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

1.7 Financial instruments

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

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

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

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

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

1.10 Endowment funds

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

TOGS CENTRE

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

4 Charitable activities

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

5 Investments

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

TOGS CENTRE

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

6 Raising funds

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

TOGS CENTRE

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

7 Charitable activities

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

8 Support costs

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

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

TOGS CENTRE

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

9 Trustees

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

Trustees' expenses

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

10 Employees

The average monthly number of employees during the year was:

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

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

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

11 Other

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

TOGS CENTRE

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

12 Tangible fixed assets

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

13 Debtors

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

14 Creditors: amounts falling due within one year

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

15 Retirement benefit schemes

Defined contribution schemes

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

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

TOGS CENTRE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022****16 Endowment funds**

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

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

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

TOGS CENTRE

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

17 Restricted funds

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

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

TOGS CENTRE

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

17 Restricted funds

(Continued)

Laura Ashley Foundation

Funds received to provide art and creative materials.

Lloyds TSB

Funds received for a residential trip.

Comic Relief Community Fund

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

ICF Funding

Funds received for computer equipment and wages over a year.

Coivd-19 Resilience Fund

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

Tampon Tax fund

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

Cwmbran Trust

Funds received for repairs to the automatic door.

TCBC Partnership Inclusion Worker

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

Lottery Funding Wales

Funds received for wages for sessions for 12 months.

TOGS CENTRE

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

18 Designated funds

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

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

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

TOGS CENTRE

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

19 Analysis of net assets between funds

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

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

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

The remuneration of key management personnel is as follows.

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

21 Cash generated from operations

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

22 Analysis of changes in net funds

The charity had no debt during the year.

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

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

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

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

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

Yours faithfully



.....
Signed on behalf of the board

26 / 09 / 2022

Date

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FILE NAME	Client - Ac..._333654.pdf and 2 others
DOCUMENT ID	0aaa8ef4a02b72819b26c188b5e12c9347a0486a
AUDIT TRAIL DATE FORMAT	DD / MM / YYYY
STATUS	● Signed

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