

PB/MH/N20011/441477

21 September 2023

Private and Confidential

Ms J Gauden
TOGS Centre
TOGS Family Centre
The Highway
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Bradbury House
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Dear Joanne

TOGS Centre

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

ACCOUNTS

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

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

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

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

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

Yours sincerely



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

TOGS CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

TOGS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S J Brooks
Mr J S Davenne
Mr R Green
Mrs N P Parrish
Ms K Evans
Ms J Gauden
Mr J E Killick
Ms O Williams

(Appointed 8 March 2023)

Secretary

Mr J E Killick

Charity number

1094764

Company number

4491401

Registered office

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

Independent examiner

UHY Hacker Young
Bradbury House
Mission Court
Newport
Gwent
United Kingdom
NP20 2DW

TOGS CENTRE

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TOGS CENTRE

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

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

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

Objectives and activities

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

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

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

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

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

Public Benefit

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

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

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

Achievements and performance

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

Financial review

Policies on reserves

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

Availability and adequacy of assets of each of the funds

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

Endowment funds

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

TOGS CENTRE

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

Transactions and Financial position

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

Fund analysis

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

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

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

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

Structure, governance and management

Governing document

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

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

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

Organisational structure

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

TOGS CENTRE

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

Induction and training of new trustees

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

Risk management

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

Impact of Covid-19

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

The Trustees report was approved by the Board of Trustees.



.....
Ms J Gauden

Trustee 03 / 10 / 2023

Dated:

TOGS CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOGS CENTRE

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

UHY Hacker Young

UHY Hacker Young

Bradbury House
Mission Court
Newport
Gwent
NP20 2DW
United Kingdom

Dated: 03 / 10 / 2023

TOGS CENTRE

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

Current financial year

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

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

All income and expenditure derive from continuing activities.

TOGS CENTRE

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

Prior financial year

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

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

All income and expenditure derive from continuing activities.

TOGS CENTRE

**BALANCE SHEET
AS AT 31 MARCH 2023**

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

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

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

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

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

03 / 10 / 2023

The financial statements were approved by the Trustees on



Ms J Gauden

Trustee

Company Registration No. 4491401

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

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

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

1 Accounting policies

(Continued)

1.5 Resources expended

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

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

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

1.6 Tangible fixed assets

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

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

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

1.7 Financial instruments

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

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

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

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

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

1.10 Endowment funds

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

2 Critical accounting estimates and judgements

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

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

TOGS CENTRE

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

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

TOGS CENTRE

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

4 Charitable activities

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

5 Investments

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

6 Raising funds

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

TOGS CENTRE

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

7 Charitable activities

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

8 Support costs

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

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

TOGS CENTRE

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

9 Trustees

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

Trustees' expenses

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

10 Employees

The average monthly number of employees during the year was:

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

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

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

11 Other

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

12 Taxation

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

TOGS CENTRE**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023****13 Tangible fixed assets**

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

14 Debtors

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

15 Creditors: amounts falling due within one year

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

16 Retirement benefit schemes**Defined contribution schemes**

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

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

TOGS CENTRE

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

17 Endowment funds

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

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

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

TOGS CENTRE

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

18 Restricted funds

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

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

TOGS CENTRE

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

18 Restricted funds (Continued)

Laura Ashley Foundation

Funds received to provide art and creative materials.

Lloyds TSB

Funds received for a residential trip.

Comic Relief Community Fund

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

ICF Funding

Funds received for computer equipment and wages over a year.

Coivid-19 Resilience Fund

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

Tampon Tax fund

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

Cwmbran Trust

Funds received for repairs to the automatic door.

TCBC Partnership Inclusion Worker

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

Lottery Funding Wales

Funds received for wages for sessions for 12 months.

TVA

Funds received for training sessions and uniforms.

Gwent integration Fund

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

Gwent High Sheriff Community Fund

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

TOGS CENTRE

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

19 Designated funds

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

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

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

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

The remuneration of key management personnel is as follows.

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

22 Cash generated from operations

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

23 Analysis of changes in net funds

The charity had no debt during the year.

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

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

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

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

charity.

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

Yours faithfully









.....
Signed on behalf of the board

03 / 10 / 2023

.....
Date

Title	TOGS Centre Accounts and Supporting Documentation for the...
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