



PB/SAM/N20011/580641

2 December 2024

**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 2024 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 2024.**

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

Yours sincerely

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

**UHY Hacker Young**  
**Chartered Accountants**  
Bradbury House  
Mission Court  
Newport  
NP20 2DW

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**Charity registration number 1094764 (England and Wales)**



**Company registration number 4491401**

**TOGS CENTRE**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

## **TOGS CENTRE**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr S J Brooks Mr J S Davenne Mrs N P Parrish Ms K Evans Ms J Gauden Mr J E Killick Ms O Williams
<b>Secretary</b>	Mr J E Killick
<b>Charity number (England and Wales)</b>	1094764
<b>Company number</b>	4491401
<b>Registered office</b>	TOGS Family Centre The Highway New Inn Pontypool Gwent United Kingdom NP4 0PH
<b>Independent examiner</b>	UHY Hacker Young Bradbury House Mission Court Newport Gwent United Kingdom NP20 2DW

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## TOGS CENTRE

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## **TOGS CENTRE**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 0 to 17 years and parent and carer support groups, skills sessions for young people not attending full-time educational provisions, 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 2024

#### 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 £264,970, 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 £51,288; 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 £1,288 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	191,704	-	-	-	-	191,704
Restricted fund	-	17,767	-	-	-	17,767
Unrestricted fund	2,066	-	21,288	30,000	1,957	55,311
	<u>193,770</u>	<u>17,767</u>	<u>21,288</u>	<u>30,000</u>	<u>1,957</u>	<u>264,782</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 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:

Mr S J Brooks

Mr J S Davenne

Mr R Green

(Resigned 1 June 2024)

Mrs N P Parrish

Ms K Evans

Ms J Gauden

Mr J E Killick

Ms O Williams

##### 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 2024**

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**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.

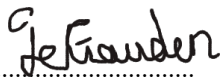
**Risk management**

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.

**Post balance sheet events**

Impact of Action for children our sub-under tenants leaving post year end have meant that the TOGs Centre have needed more funding to keep the centre and sessions running that came in the form of some additional small grants as we have taken on the running and regulatory costs. This does mean TOGs Centre can develop its services (dependent on funding streams) and provide more support in the future to the vulnerable families we support.

The Trustees report was approved by the Board of Trustees.



.....  
**Ms J Gauden**

Trustee

Dated: 02 / 12 / 2024  
.....

**TOGS CENTRE**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF TOGS CENTRE**

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I report to the trustees on my examination of the financial statements of TOGS Centre (the charity) for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

*UHY Hacker Young.*

**UHY Hacker Young**

Bradbury House

Mission Court

Newport

Gwent

NP20 2DW

United Kingdom

Date: ..... 03 / 12 / 2024

**TOGS CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

**Current financial year**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Income from:</u></b>						
Donations and legacies	3	59,513	34,633	-	94,146	66,194
<b><u>Charitable activities</u></b>						
Support families of children with special needs	4	9,549	-	-	9,549	13,925
Investments	5	465	-	-	465	153
<b>Total income</b>		69,527	34,633	-	104,160	80,272
<b><u>Expenditure on:</u></b>						
Raising funds	6	13,355	75	-	13,430	14,312
Charitable activities	7	60,289	26,394	-	86,683	88,331
Other	11	-	-	7,310	7,310	7,310
<b>Total resources expended</b>		73,644	26,469	7,310	107,423	109,953
<b>Net movement in funds</b>		(4,117)	8,164	(7,310)	(3,263)	(29,681)
Fund balances at 1 April 2023		59,428	9,603	199,014	268,045	297,726
<b>Fund balances at 31 March 2024</b>		55,311	17,767	191,704	264,782	268,045

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**TOGS CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

**Prior financial year**

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

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**TOGS CENTRE****BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		193,770		202,684
<b>Current assets</b>					
Debtors	14	3,397		3,089	
Cash at bank and in hand		69,055		63,071	
			72,452		66,160
<b>Creditors: amounts falling due within one year</b>	15	(1,440)		(799)	
Net current assets			71,012		65,361
<b>Total assets less current liabilities</b>			264,782		268,045
<b>Capital funds</b>					
Endowment funds - general	17		191,704		199,014
<b>Income funds</b>					
Restricted funds	18		17,767		9,603
<u>Unrestricted funds</u>					
Designated funds	19	30,000		30,000	
General unrestricted funds		25,311		29,428	
			55,311		59,428
			264,782		268,045

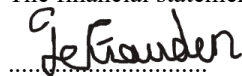
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

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

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

The financial statements were approved by the Trustees on 02 / 12 / 2024



Ms J Gauden

Trustee

Company Registration No. 4491401

**TOGS CENTRE****STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2024**

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	22		5,519		(20,724)
<b>Investing activities</b>					
Investment income received		465		153	
<b>Net cash generated from investing activities</b>			465		153
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			5,984		(20,571)
Cash and cash equivalents at beginning of year			63,071		83,642
<b>Cash and cash equivalents at end of year</b>			69,055		63,071

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## TOGS CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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#### 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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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 2024

#### 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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,422	-	3,422	2,076	-	2,076
Grants	56,091	34,633	90,724	54,528	9,590	64,118
	<u>59,513</u>	<u>34,633</u>	<u>94,146</u>	<u>56,604</u>	<u>9,590</u>	<u>66,194</u>

#### 4 Charitable activities

	Support families of children with special needs 2024 £	Support families of children with special needs 2023 £
Other income	9,549	13,925
	<u>9,549</u>	<u>13,925</u>

#### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	465	153
	<u>465</u>	<u>153</u>

**TOGS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**6 Raising funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds	Restricted funds	Total
	<b>2024</b>	<b>2024</b>	<b>2024</b>	2023	2023	2023
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Postage and stationary	92	-	92	252	136	388
Repairs and renewals	7,644	75	7,719	5,962	2,925	8,887
Other fundraising costs	1,190	-	1,190	796	100	896
Staff costs	500	-	500	494	-	494
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fundraising and publicity	9,426	75	9,501	7,504	3,161	10,665
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Trading costs</u>						
Other trading activities	3,929	-	3,929	3,647	-	3,647
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	13,355	75	13,430	11,151	3,161	14,312
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**TOGS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**7 Charitable activities**

	<b>Support families of children with special needs 2024 £</b>	Support families of children with special needs 2023 £
Staff costs	64,443	66,628
Depreciation and impairment	1,604	2,133
Sundries	9,340	7,739
Transport and travel	6,819	5,430
Resource costs	3,021	5,668
	<u>85,227</u>	<u>87,598</u>
Share of governance costs (see note 8)	1,456	733
	<u>86,683</u>	<u>88,331</u>
<b>Analysis by fund</b>		
Unrestricted funds	60,289	60,694
Restricted funds	26,394	27,637
	<u>86,683</u>	<u>88,331</u>
<b>For the year ended 31 March 2023</b>		
Unrestricted funds	60,694	
Restricted funds	27,637	
	<u>88,331</u>	

**8 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2024</b>	Support costs	Governance costs	2023
	£	£	£	£	£	£
Independent examination fees	-	1,443	1,443	-	720	720
Legal and professional	-	13	13	-	13	13
	<u>-</u>	<u>1,456</u>	<u>1,456</u>	<u>-</u>	<u>733</u>	<u>733</u>
Analysed between						
Charitable activities	-	1,456	1,456	-	733	733
	<u>-</u>	<u>1,456</u>	<u>1,456</u>	<u>-</u>	<u>733</u>	<u>733</u>

Governance costs includes payments to the accountants of £1,443 (2023 - £720) for independent examination fees.

## TOGS CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### 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 (2023 - £nil) expenses.

#### 10 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	8	8
	<u>8</u>	<u>8</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	63,106	65,869
Other pension costs	1,837	1,253
	<u>64,943</u>	<u>67,122</u>
	<u>64,943</u>	<u>67,122</u>

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

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

##### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	23,169	21,861
	<u>23,169</u>	<u>21,861</u>

#### 11 Other

	<b>Endowment funds</b>	<b>Endowment funds</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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 2024**

**12 Taxation**

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

**13 Tangible fixed assets**

	<b>Freehold land and buildings £</b>	<b>Plant and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023	365,522	76,634	442,156
At 31 March 2024	365,522	76,634	442,156
<b>Depreciation and impairment</b>			
At 1 April 2023	166,508	72,964	239,472
Depreciation charged in the year	7,310	1,604	8,914
At 31 March 2024	173,818	74,568	248,386
<b>Carrying amount</b>			
At 31 March 2024	191,704	2,066	193,770
At 31 March 2023	199,014	3,670	202,684

**14 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Amounts falling due within one year:</b>		
Other debtors	402	-
Prepayments and accrued income	2,995	3,089
	3,397	3,089

**15 Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Other taxation and social security	-	79
Accruals and deferred income	1,440	720
	1,440	799

**TOGS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**16 Retirement benefit schemes**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	1,837	1,253
	<u>          </u>	<u>          </u>

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.

**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.

	<b>Balance at 1 April 2022</b>	<b>Resources expended</b>	<b>Balance at 1 April 2023</b>	<b>Resources expended</b>	<b>Balance at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expendable endowments</b>					
Fixed Assets	206,324	(7,310)	199,014	(7,310)	191,704
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<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 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022		Movement in funds		Balance at 1 April 2023		Movement in funds		Balance at 31 March 2024	
	£	£	£	£	£	£	£	£	£	£
Lloyds TSB	2,000	-	-	-	2,000	-	-	-	2,000	-
Gwent Regional Integration Fund	-	2,590	(2,590)	-	-	-	-	-	-	-
Children in Need	-	-	-	-	-	15,000	(8,866)	-	6,134	-
Monmouthshire Building Society	61	-	-	61	61	-	(61)	-	-	-
Lottery Funding Wales	1,874	-	(1,874)	-	-	-	-	-	-	-
Cwmbran Trust	3,000	-	(2,925)	75	75	-	(75)	-	-	-
Church in Wales	18	-	-	18	18	-	(18)	-	-	-
TCBC Partnership Inclusion Worker grant	20,627	-	(18,933)	1,693	1,693	-	(1,693)	-	-	-
Magic Little Grants	357	-	-	357	357	-	(357)	-	-	-
Gwent High Sheriff Community Fund	-	5,000	-	5,000	5,000	5,000	(5,000)	5,000	5,000	-
Morrisons Foundation	-	-	-	-	-	2,539	-	2,539	2,539	-
ToyTrust	-	-	-	-	-	2,094	-	2,094	2,094	-
ICF Funding through TVA	2,318	-	(1,998)	320	320	-	(320)	-	-	-
COVID-19 Fund TVA	556	-	(477)	-	-	-	-	-	-	-
COVID-19 Resilience Fund	-	-	-	79	79	-	(79)	-	-	-
Community Foundation in Wales	-	-	-	-	-	10,000	(10,000)	-	-	-
TVA - Uniform and Training	-	2,000	(2,000)	-	-	-	-	-	-	-
	30,811	9,590	(30,797)	9,603	9,603	34,633	(26,469)	17,767	17,767	

**TOGS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**18 Restricted funds** (Continued)

**Lloyds TSB**

Funds received for a residential trip.

**Gwent integration Fund**

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

**Children in Need**

Funds received for wages for sessions for 12 months.

**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.

**Gwent High Sheriff Community Fund**

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

**Morrisons Foundation**

Funds received for play equipment at the TOGS Centre.

**ToyTrust**

Funds received for play equipment 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.

**TVA**

Funds received for training sessions and uniforms.

**TOGS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

**19 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Building repairs & maintenance	30,000	-	-	30,000
General funds	29,428	69,527	(73,644)	25,311
	<u>59,428</u>	<u>69,527</u>	<u>(73,644)</u>	<u>55,311</u>
	<u><u>59,428</u></u>	<u><u>69,527</u></u>	<u><u>(73,644)</u></u>	<u><u>55,311</u></u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Building repairs & maintenance	30,000	-	-	30,000
General funds	30,591	70,682	(71,845)	29,428
	<u>60,591</u>	<u>70,682</u>	<u>(71,845)</u>	<u>59,428</u>
	<u><u>60,591</u></u>	<u><u>70,682</u></u>	<u><u>(71,845)</u></u>	<u><u>59,428</u></u>

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

**20 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 31 March 2024:</b>				
Tangible assets	2,066	-	191,704	193,770
Current assets/(liabilities)	53,245	17,767	-	71,012
	<u>55,311</u>	<u>17,767</u>	<u>191,704</u>	<u>264,782</u>
	<u><u>55,311</u></u>	<u><u>17,767</u></u>	<u><u>191,704</u></u>	<u><u>264,782</u></u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 31 March 2023:</b>				
Tangible assets	3,271	399	199,014	202,684
Current assets/(liabilities)	56,157	9,204	-	65,361
	<u>59,428</u>	<u>9,603</u>	<u>199,014</u>	<u>268,045</u>
	<u><u>59,428</u></u>	<u><u>9,603</u></u>	<u><u>199,014</u></u>	<u><u>268,045</u></u>

**TOGS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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**21 Related party transactions**

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

<b>22 Cash generated from/(absorbed by) operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deficit for the year	(3,263)	(29,681)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(465)	(153)
Depreciation and impairment of tangible fixed assets	8,914	9,443
<b>Movements in working capital:</b>		
(Increase) in debtors	(308)	(310)
Increase/(decrease) in creditors	641	(23)
<b>Cash generated from/(absorbed by) operations</b>	<b>5,519</b>	<b>(20,724)</b>

**23 Analysis of changes in net funds**

The charity had no material debt during the year.

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

UHY Hacker Young  
Bradbury 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 2024 .

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







02 / 12 / 2024 .....

Date

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