



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 2025

TOGS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S J Brooks Mr J S Davenne Mrs N P Parrish Ms K Evans Ms J Gauden Mr J F Killick Ms O Williams
Secretary	Mr J E Killick
Charity number (England and Wales)	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 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 four 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 2025

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 £240,735, 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 £25,390; of this amount £5,000 has been designated for building repairs & maintenance. The charity aims to maintain a cash reserve of at least four months cash operating costs, which is approximately £20,000; this leaves £390 of discretionary cash.

	Spent on fixed assets	Restricted cash	Discretionary cash	Designated cash	Other assets/ (liabilities)	Total funds
Endowment fund	184,394	-	-	-	-	184,394
Restricted fund	3,145	26,804	-	-	-	29,949
Unrestricted fund	3,693	-	20,390	5,000	(2,691)	26,392
	<u>191,232</u>	<u>26,804</u>	<u>20,390</u>	<u>5,000</u>	<u>(2,691)</u>	<u>240,735</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:

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 2025**

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 O Williams

Trustee

Dated: 7 December 2025

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 2025.

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

Bradbury House
Mission Court
Newport
Gwent
NP20 2DW
United Kingdom
7 December 2025

TOGS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

Current financial year						
	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	3	26,973	91,195	-	118,168	94,146
Charitable activities						
Support families of children with special needs	4	5,336	-	-	5,336	9,549
Investments	5	480	-	-	480	465
Total income		<u>32,789</u>	<u>91,195</u>	<u>-</u>	<u>123,984</u>	<u>104,160</u>
Expenditure on:						
Raising funds	6	<u>11,136</u>	<u>105</u>	<u>-</u>	<u>11,241</u>	<u>13,430</u>
Charitable activities	7	<u>50,572</u>	<u>78,908</u>	<u>-</u>	<u>129,480</u>	<u>86,683</u>
Other	11	<u>-</u>	<u>-</u>	<u>7,310</u>	<u>7,310</u>	<u>7,310</u>
Total resources expended		<u>61,708</u>	<u>79,013</u>	<u>7,310</u>	<u>148,031</u>	<u>107,423</u>
Net movement in funds		<u>(28,919)</u>	<u>12,182</u>	<u>(7,310)</u>	<u>(24,047)</u>	<u>(3,263)</u>
Fund balances at 1 April 2024		<u>55,311</u>	<u>17,767</u>	<u>191,704</u>	<u>264,782</u>	<u>268,045</u>
Fund balances at 31 March 2025		<u><u>26,392</u></u>	<u><u>29,949</u></u>	<u><u>184,394</u></u>	<u><u>240,735</u></u>	<u><u>264,782</u></u>

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 2025

Prior financial year

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

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 2025**

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		191,232		193,770
Current assets					
Debtors	14	2,787		3,397	
Cash at bank and in hand		52,194		69,055	
		54,981		72,452	
Creditors: amounts falling due within one year	15	(5,478)		(1,440)	
Net current assets			49,503		71,012
Total assets less current liabilities			240,735		264,782
Capital funds					
Endowment funds - general	17		184,394		191,704
Income funds					
Restricted funds	18		29,949		17,767
<u>Unrestricted funds</u>					
Designated funds	19	5,000		30,000	
General unrestricted funds		21,392		25,311	
			26,392		55,311
			240,735		264,782

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 2025.

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 7 December 2025

Ms O Williams
Trustee

Company Registration No. 4491401

TOGS CENTRE

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(10,239)		5,519
Investing activities					
Purchase of tangible fixed assets		(7,102)		-	
Investment income received		480		465	
Net cash (used in)/generated from investing activities			(6,622)		465
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(16,861)		5,984
Cash and cash equivalents at beginning of year			69,055		63,071
Cash and cash equivalents at end of year			<u>52,194</u>		<u>69,055</u>

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025**

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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,941	-	1,941	3,422	-	3,422
Grants	25,032	91,195	116,227	56,091	34,633	90,724
	<u>26,973</u>	<u>91,195</u>	<u>118,168</u>	<u>59,513</u>	<u>34,633</u>	<u>94,146</u>

4 Charitable activities

	Support families of children with special needs 2025 £	Support families of children with special needs 2024 £
Other income	5,336	9,549
	<u>5,336</u>	<u>9,549</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	480	465
	<u>480</u>	<u>465</u>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Postage and stationary	351	105	456	92	-	92
Repairs and renewals	5,344	-	5,344	7,644	75	7,719
Other fundraising costs	1,130	-	1,130	1,190	-	1,190
Staff costs	-	-	-	500	-	500
	<u>6,825</u>	<u>105</u>	<u>6,930</u>	<u>9,426</u>	<u>75</u>	<u>9,501</u>
<u>Trading costs</u>						
Other trading activities	4,311	-	4,311	3,929	-	3,929
	<u>11,136</u>	<u>105</u>	<u>11,241</u>	<u>13,355</u>	<u>75</u>	<u>13,430</u>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Support families of children with special needs 2025	Support families of children with special needs 2024
	£	£
Staff costs	96,375	64,443
Depreciation and impairment	2,330	1,604
Sundries	3,713	9,340
Transport and travel	5,067	6,819
Resource costs	16,007	3,021
Training costs	4,147	-
	<u>127,639</u>	<u>85,227</u>
Share of governance costs (see note 8)	1,841	1,456
	<u>129,480</u>	<u>86,683</u>
Analysis by fund		
Unrestricted funds	50,572	60,289
Restricted funds	78,908	26,394
	<u>129,480</u>	<u>86,683</u>
For the year ended 31 March 2024		
Unrestricted funds	60,289	
Restricted funds	26,394	
	<u>86,683</u>	

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

8 Support costs	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Independent examination fees	-	1,807	1,807	-	1,443	1,443
Legal and professional	-	34	34	-	13	13
	<u>-</u>	<u>1,841</u>	<u>1,841</u>	<u>-</u>	<u>1,456</u>	<u>1,456</u>
Analysed between						
Charitable activities	<u>-</u>	<u>1,841</u>	<u>1,841</u>	<u>-</u>	<u>1,456</u>	<u>1,456</u>

Governance costs includes payments to the accountants of £1,807 (2024 - £1,443) for independent examination fees.

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 (2024 - £nil) expenses.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	8	8
	<u>8</u>	<u>8</u>
Employment costs	2025	2024
	£	£
Wages and salaries	92,452	63,106
Social security costs	344	-
Other pension costs	3,579	1,837
	<u>96,375</u>	<u>64,943</u>
	<u>96,375</u>	<u>64,943</u>

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

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

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	29,018	23,169
	<u>29,018</u>	<u>23,169</u>

11 Other

	Endowment funds 2025	Endowment funds 2024
	£	£
Depreciation on freehold land & buildings	7,310	7,310
	<u>7,310</u>	<u>7,310</u>

12 Taxation

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

13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 April 2024	365,522	76,634	442,156
Additions	-	7,102	7,102
	<u>365,522</u>	<u>83,736</u>	<u>449,258</u>
At 31 March 2025	365,522	83,736	449,258
	<u>365,522</u>	<u>83,736</u>	<u>449,258</u>
Depreciation and impairment			
At 1 April 2024	173,818	74,568	248,386
Depreciation charged in the year	7,310	2,330	9,640
	<u>181,128</u>	<u>76,898</u>	<u>258,026</u>
At 31 March 2025	181,128	76,898	258,026
	<u>181,128</u>	<u>76,898</u>	<u>258,026</u>
Carrying amount			
At 31 March 2025	184,394	6,838	191,232
	<u>184,394</u>	<u>6,838</u>	<u>191,232</u>
At 31 March 2024	191,704	2,066	193,770
	<u>191,704</u>	<u>2,066</u>	<u>193,770</u>

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors		2025	2024
		£	£
	Amounts falling due within one year:		
	Other debtors	-	402
	Prepayments and accrued income	2,787	2,995
		<u>2,787</u>	<u>3,397</u>
		<u><u>2,787</u></u>	<u><u>3,397</u></u>
15 Creditors: amounts falling due within one year		2025	2024
		£	£
	Other taxation and social security	3,678	-
	Accruals and deferred income	1,800	1,440
		<u>5,478</u>	<u>1,440</u>
		<u><u>5,478</u></u>	<u><u>1,440</u></u>
16 Retirement benefit schemes		2025	2024
	Defined contribution schemes	£	£
	Charge to profit or loss in respect of defined contribution schemes	3,579	1,837
		<u>3,579</u>	<u>1,837</u>
		<u><u>3,579</u></u>	<u><u>1,837</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.

	Balance at 1 April 2023	Resources expended	Balance at 1 April 2024	Resources expended	Balance at 31 March 2025
	£	£	£	£	£
Expendable endowments					
Fixed Assets	199,014	(7,310)	191,704	(7,310)	184,394
	<u>199,014</u>	<u>(7,310)</u>	<u>191,704</u>	<u>(7,310)</u>	<u>184,394</u>
	<u><u>199,014</u></u>	<u><u>(7,310)</u></u>	<u><u>191,704</u></u>	<u><u>(7,310)</u></u>	<u><u>184,394</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 2025

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.

	Movement in funds			Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 1 March 2025
	£	£	£	£	£	£	£
Lloyds ISB	2,000	-	-	2,000	-	(2,000)	-
Gwent Regional Integration Fund	-	-	-	-	27,353	(26,521)	832
Children in Need	-	15,000	(8,866)	6,134	15,000	(15,761)	5,373
Monmouthshire Building Society	61	-	(61)	-	-	-	-
Lottery Funding Wales	-	-	-	-	19,500	(11,028)	8,472
Cwrbrân Trust	75	-	(75)	-	-	-	-
Church in Wales	18	-	(18)	-	-	-	-
TCBC Partnership Inclusion Worker grant	1,693	-	(1,693)	-	-	-	-
TCBC Food 4 Growth	-	-	-	-	9,342	(7,029)	2,313
Magie Little Grants	357	-	(357)	-	-	-	-
Gwent High Sheriff Community Fund	5,000	5,000	(5,000)	5,000	5,000	(4,135)	5,865
Morrisons Foundation	-	2,539	-	2,539	-	(2,539)	-
Toy Trust	-	2,094	-	2,094	-	-	2,094
ICF Funding through TVA	320	-	(320)	-	-	-	-
COVID-19 Resilience Fund	79	-	(79)	-	-	-	-
Community Foundation in Wales	-	10,000	(10,000)	-	15,000	(10,000)	5,000
	9,603	34,633	(26,469)	17,767	91,195	(79,013)	29,949

TOGS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

Lottery Funding Wales

Funds received for wages for 1000 hours of family support.

TBCB Partnership Inclusion Worker

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

TBCB Food4Growth

Funds received for catering equipment and wages to enable weekly sessions for children.

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.

TVA

Funds received for training sessions and uniforms.

Community Foundation Wates

Funds received for wages, training and activities.

TOGS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

22 Cash (absorbed by)/generated from operations	2025	2024
	£	£
Deficit for the year	(24,047)	(3,263)
Adjustments for:		
Investment income recognised in statement of financial activities	(480)	(465)
Depreciation and impairment of tangible fixed assets	9,640	8,914
Movements in working capital:		
Decrease/(increase) in debtors	610	(308)
Increase in creditors	4,038	641
Cash (absorbed by)/generated from operations	(10,239)	5,519

23 Analysis of changes in net funds

The charity had no material debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.