

REGISTERED COMPANY NUMBER: 2202260 (England and Wales)
REGISTERED CHARITY NUMBER: 327735

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
T.O.F.S.

Lemans
29 Arboretum Street
Nottingham
NG1 4JA

T.O.F.S.
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

	Page
Report of the Trustees	1
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	14
Detailed Statement of Financial Activities	20

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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 published in October 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

2202260 (England and Wales)

Registered Charity number

327735

Registered office

St George's Centre
91 Victoria Road
Netherfield
Nottingham
NG4 2NN

Trustees

Duncan Jackson	Chair
John Pearce	Vice-Chair & Treasurer
Graham Slater	Company Secretary
Dennis Harvey	
Darrell Hill	
Sue Lewis-Jones	
Trace Loffman	
Samantha Mann	
Tamasine Swann	

Chief Executive Officer

Diane Stephens

Independent Examiner

K Mealand FCCA
Lemans
29 Arboretum Street
Nottingham
NG1 4JA

Bankers

Caf Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

SPECIAL NOTE CONCERNING COVID-19

Although this report refers to the year to 31 December 2019, the Trustees wish to make the following comments concerning the current COVID-19 pandemic which is having a considerable impact on the country. This impact has the consequent potential to have serious implications for charities such as T.O.F.S. and the Trustees are intent on mitigating any associated risks.

All of the events which T.O.F.S. operates or attends subsequent to February have been cancelled or postponed for 2020 but, conversely - as T.O.F.S. supports individuals whose prevailing health condition renders them potentially more vulnerable to corona viruses - we have responded by disseminating relevant information to our membership as provided either by health professionals on our medical advisory committee or by reference to publicly available sources of COVID-19 information, such as Public Health England.

Additionally the Trustees are aware that the economic impact of COVID-19 will certainly result in reduced revenues in 2020 (and quite possibly beyond). As a result the Trustees - following guidance from The Treasurer and the T.O.F.S. Finance sub-committee - have, at a duly minuted meeting of the Council of Management held on April 25th, agreed:

- i. a modified budget for 2020 which reflects a likely reduction in both income and expenditure of c. 35%, and
- ii. increased the amount within our general funds which will be retained as reserves to the equivalent of one year's typical expenditure (was previously set at six months expenditure).

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

T.O.F.S is a charity which was also established as a Company Limited By Guarantee and not having a Share Capital on October 20th, 1987. Its Articles of Association describes its constitution; its Memorandum of Association summarises its objects as relieving in cases of needy children and young persons suffering from trachea-oesophageal fistula, oesophageal atresia and oesophageal and related disorders including the VACTERL association.

In May 2016, T.O.F.S. held an Extraordinary General Meeting at which revised Articles of Association were adopted. This was done with the agreement of the Charity Commission and the revised Articles were lodged in the same month with both the Charity Commission and Companies House.

ORGANISATIONAL STRUCTURE

The overall direction and management of TOFS is overseen by the Trustees who form the Council of Management (C.O.M.), and who are also Directors of the Company. This Council is accountable and legally responsible for the work of the organisation and for ensuring that all aspects of the management and work comply with current legislation. At the start of the year, consideration was given to the support needed for both operational activity and ongoing sustainability of the charity and a decision was made to appoint a Chief Executive Officer. The Council is supported by three members of staff, headed by the CEO, and by volunteers.

GOVERNANCE

The C.O.M. meets typically four times per year and, as permitted by the Articles of Association, additionally delegates to several sub-committees (finance; pastoral support; medical liaison; staff management; strategy & projects; publications; and conference planning) which are chaired by either a Trustee or the CEO and which, where appropriate, are attended not only by one or more other trustees but also by persons from across the wider T.O.F.S. membership.

POLICIES AND DOCUMENTATION

Appropriate policies and procedures are in place to support the effective operation of TOFS. These include, but are not limited to: Governance, Health & Safety, Protection of Vulnerable Persons, Financial & Commercial Management, Personnel, Guidance & Training, IT & Data Protection, and Communications.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

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 or error.

Risks are reviewed and mitigated by:

- An organisational commitment to standards of good management and operational practice
- Established policies which commit to compliance with all relevant legislation and good practice
- Regular review of all policies and procedures
- Establishing adequate financial reserves

RECRUITMENT AND APPOINTMENT OF TRUSTEES

TOFS welcomes eligible people who have an interest in helping the organisation achieve its objectives by becoming a Trustee. Whilst the majority of TOFS members are parents or grandparents of TOF children, TOFS welcomes potential trustees from all walks of life.

The Articles of Association state the eligibility of Trustees, which, in summary, state that those eligible must:

- be over the age of 18
- already be or become members of the organisation
- not be undischarged bankrupts
- not previously have been removed from trusteeship of a charity by a Court or the Charity Commissioners
- not be under a disqualification order under the Company Directors' Disqualification Act 1986
- not be disqualified by the Charities Act 1993 (Section 72) from acting as a charity trustee
- undertake to fulfil their responsibilities and duties as a trustee of TOFS in good faith and in accordance with the law and within the objectives of TOFS
- not have financial interests in conflict with those of TOFS (either in person or through family or business connections) except where formally notified in a conflict of interest statement

INDUCTION AND TRAINING OF NEW TRUSTEES

To ensure Trustees are fully competent, TOFS will:

- Provide an up-to-date Trustee Induction Pack
- Support induction, in a manner tailored to the experience of the individual, by the use of a 'buddy' system whereby each new Trustee is guided by an experienced Trustee or recently retired Trustee
- Provide access to – and where appropriate cover the costs of – induction training
- Conduct de-briefing of retiring Trustees in order to review, and amend where necessary, the Induction of new Trustees
- Provide a job description for honorary officers

STAFF RECRUITMENT

On May 1st, 2019 Diane Stephens was appointed CEO of T.O.F.S, an appointment that was confirmed in November following a seven-month probationary period. Diane was until May the T.O.F.S Office Manager and the new position sees her working on an almost full-time basis with increased responsibilities and authority. The CEO leads and delivers the charity's projects and activities, and assists in developing the strategic plan, staffing and operating model to ensure the ongoing sustainability of the charity.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

A new part-time member of staff was appointed in December to ramp up volunteer activity and involvement. Plans are already in place for further modest recruitment in order for T.O.F.S to better meet its strategic goals and commitments.

Objectives and aims

The principal objective of TOFS is to improve the lives of individuals (hereinafter referred to as "TOF individuals" or "TOFs") suffering from tracheo-oesophageal fistula (TOF), oesophageal atresia (OA) and oesophageal and related disorders including the VACTERL Association (hereinafter referred to as "oesophageal disorders"), as well as the families of such TOF individuals.

Tracheo-oesophageal fistula and oesophageal atresia (TOF/OA) are rare congenital conditions of the oesophagus (food pipe) and/or trachea (airway) that affect newborn babies. Babies with TOF/OA need to have intensive neonatal care prior to corrective surgery, normally within days of birth. Some children have to undergo additional surgical interventions later on in their lives. It is now recognized that life-long follow up is essential.

Activities and Achievements:

Pastoral support and information exchange

Pastoral support and information exchange have traditionally been the core activities of T.O.F.S. In 2019 we continued to supply information and support both to new members (306 in total joined during the year) and to existing TOF parents/carers, Adult TOFs and health professionals with leaflets, brochures, and postcards for key points of the OA/TOF journey – such as going to nursery/school. Many of these are also available in PDF format through our website. All members receive our newsletter, 'Chew', which is published three times per year by our in-house editorial team. Our office staff continued to support members via telephone and email.

The T.O.F.S website continues to be visited on a frequent basis predominantly from the UK but also from all over the world. We added two new digital resources to our website, one for our community of Adult TOFs and one for parents/carers. A video of a talk to GPs about long-term complications in adulthood was made available in January 2019, and we launched a video animation introduction to OA/TOF at the 2019 AGM.

The T.O.F.S Facebook group continues to play a key part in pastoral support. Many members are instrumental in offering sound advice and guidance to new parents and the T.O.F.S 'Facebook' group plays an increasingly supportive (and 'real-time') role in the exchange of parents' experiences with their OA/TOF babies and children. To better support our Adult TOF community, we made a decision to endorse a Facebook group specifically for Adult TOFs, (which is run by one of our members, and one of our trustees helps administrate). This provides a very useful forum for our growing number of Adult TOF members, whereby they can share information and experiences on issues which continue to affect them.

Another successful family conference was held in October 2019. Some 140 attendees were addressed by specialist clinicians, T.O.F.S Trustees and other members. A range of topics were covered including specialist centres for OA surgery, causes of OA and the results of a recent 'twins study', the impact of OA as children grow, respiratory problems, getting the best from your GP and feedback from the 5th International OA conference held in Rome in June 2019.

There was also a presentation by the T.O.F.S CEO who described the direction and activities on which T.O.F.S has embarked. In evaluation, 96% of attendees said the conference met their expectations, and that they would not only attend another one, but would recommend the T.O.F.S conference to others. The presentations were captured on video and are available to members via the T.O.F.S website thus enabling at least some of the benefit of the conference to be extended to those who were unable to attend in person.

We are grateful to our fundraisers and continue to offer them support with fundraising packs, and hints and tips.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

Finally, volunteers continue to play a key role in the support T.O.F.S offers new parents and carers. We continue to benefit from the improved co-ordination of our volunteers and our support activities. We would not be the organisation we are without the valuable support from our T.O.F.S Local Contacts (TLCs) especially, and our volunteer members who assist in many other ways such as contributing to *Chew*, sending out birthday cards etc. . Our TLCs are a small group of volunteer members, all parents, with experience of caring for a TOF child on a day-to-day basis. Spread across the UK, TLCs are available to listen, talk and offer support to new TOF parents, organise local informal get togethers, and take posters and leaflets into hospitals, especially where TOF surgery takes place. Some TLCs have shown further commitment by giving talks on behalf of T.O.F.S. TLCs are themselves offered information on basic listening and counselling and are given support from both the TOFS office and a Trustee.

There are currently three T.O.F.S Overseas Contacts (TOCs) one in Jordan, one in Canada and one in New Zealand. All are active in offering support to TOF families within their own country and they share T.O.F.S knowledge when applicable. This has been mutually beneficial, resulting in translations of some T.O.F.S leaflets into Arabic. [It should be noted that these Overseas Contacts do not in any legal sense represent T.O.F.S in these countries; they are - as the name implies - purely our contacts in these countries.]

'*The TOF Book*', published in November 2016, continues to sell although, understandably not quite at the level of prior years. Nonetheless, there is evidence that a significant proportion of the new members who joined in the year purchased the book.

Liaison with the medical profession

We continued in our commitment to disseminating information to practitioners from health, education and social care. We continue to be assisted by members in distributing posters to hospitals to display in their local neo-natal wards to increase awareness of T.O.F.S when new parents and carers most need help.

T.O.F.S continues in its efforts to increase its profile within the medical community. We decided during 2016 to establish a Medical Advisory Group, which is intended to provide us with a leading group of medical professionals across all relevant disciplines, who can provide advice and guidance, and support our publications with medically approved input. A number of medical professionals have agreed to be part of this group and at the Family Conference in October, we held our third meeting of this Group.

In July, we exhibited at the BAPS (British Association of Paediatric Surgeons) conference in Nottingham where we also made one of a set of presentations to interested surgeons by representatives from a number of rare disease patient support groups.

T.O.F.S has also sent representatives to take part in meetings of healthcare professionals and also other study days relevant to OA/TOF.

During 2019, T.O.F.S has been approached by some UK healthcare professional groups with regard to acting as "the patient voice" for some potential research projects. We hope to have more definitive news in 2020.

The involvement of T.O.F.S in research programmes into OA reflects the almost mandatory requirement for relevant patient group support to be given to such projects and where relevant for "the patient voice" and patient perspective to be built into the study's terms of reference. In some instances, this support is characterised purely by endorsement of its relevance and priority to OA patients. In other cases, support may also involve some funding contribution; on other occasions a research activity may be characterised by more active involvement and/or collaboration with T.O.F.S.

Projects - underway or planned to commence in 2020 - which we are currently supporting and/or endorsing include: the GOSH (Great Ormond Street Children's Hospital)/ICH tissue-engineering project (this is investigating the use of stem cells to develop an oesophagus - a project featured in the media in August 2018); a study into the feeding issues for patients up to the age of 12 months (which is the subject of a PhD degree); a Quality of Life PROM (Patient-reported Outcomes Measures) study; a proposed study into antacid medication, and a proposed study into the use of social media by OA/TOF patients and their families.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

Additionally, we support a University of Bath/University of Eastern Finland project to research the psychological impact of OA on both patients and their families. This project is being conducted by a psychologist who is also an OA survivor herself. In 2019, T.O.F.S provided some funding towards this researcher's PhD, based on this research activity. In addition, some smaller research projects are underway at the University of Bath. The results of one, into the impact of OA/TOF on the psychological well-being of adult sufferers, were reported at the T.O.F.S 2019 conference.

In December 2017, we also agreed to instigate our own research project entitled '*Should children born with OA/TOF have a mandated transition and adult care pathway?*' This project has been incorporated into an international study led by INoEA (the International Network on Oesophageal Atresia) which has a multi-disciplinary project team including T.O.F.S Trustee Graham Slater.

T.O.F.S also carried out in 2019 its own survey on the subject of twins (where one of the twins is born with OA) and also into the phenomenon of the 'lost twin' (the hypothesis being that a disproportionate number of OA babies are twins but where the other twin is 'lost' in pregnancy..

In addition T.O.F.S is actively supporting the European Reference Network (ERN) known as ERNICA (ERN for Inherited and Congenital Anomalies) through our membership of EAT (The Federation of Esophageal Atresia and Tracheo-esophageal Fistula support groups e.V.) T.O.F.S Trustee Graham Slater is a member of the ERNICA Management Board and a patient representative on two of the programme's OA related work-packages. One of these projects produced a paper [ERNICA Consensus Conference on the Management of Patients with Esophageal Atresia and Tracheoesophageal Fistula: Diagnostics, Preoperative, Operative, and Postoperative Management] which was published in the European Journal of Paediatric Surgery where Trustee Graham Slater was a named co-author of this paper.

GOSH (Great Ormond Street Hospital for Children, London) is also heavily committed to ERNICA and this project is strengthening our collaboration with and recognition by, clinicians both nationally and internationally.

The 5th International OA congress was held in Rome in 2019. This is the only substantial international medical conference dedicated to OA: the fourth one had been in Sydney in 2016. T.O.F.S has been represented at each since the series started in 2010. Our main involvement in these events is via EAT, as noted below. However T.O.F.S was directly represented at the 2019 event by CEO Diane Stephens and three Trustees. T.O.F.S was heavily involved in the support groups' stand at the congress, amongst other things drawing attention to some of the research we are keen to see done. T.O.F.S also encouraged some UK healthcare professionals to submit papers to this congress, and we paid part of the travel expenses of three UK healthcare professionals in order to enable them to attend.

Use of Information Technology (IT)

The use of IT continues to be a powerful tool in support of our operations. Whilst our web-site remains well visited, we note the ever growing use of Facebook as a means by which members and non-members communicate on TOF matters, and we have increasingly used this form of 'social media' to augment communication with our members. TOFs Facebook membership currently stands at well over 3,000 including a substantial number of members from outside the UK and provides instant self-help support amongst its very active participants.

Altido (formerly CRM Labs) of Cheltenham remain our primary IT service provider for Email, Web-site and our Data-base, and we hereby note our gratitude for their provision of some enhancements to these services on a discounted or 'free of charge' basis. [We note for reasons of transparency that Trustee Dennis Harvey is the father-in-law of the Altido Managing Director.]

Co-operation with other organisations

During 2019 we continued to play a leading role in EAT (the Federation of Esophageal Atresia - Tracheo-oesophageal fistula support groups). TOF Trustee Graham Slater was re-elected to the Board of EAT in April 2019 for a further period of two years and continues to be EAT's Chairman.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

EAT's key successes during 2019 were:

- (i) An ongoing and significant commitment to ERNICA [the recently approved European Reference Network of leading hospitals focused on Rare Congenital Diseases, in particular Gastro-intestinal diseases; see also the above section on 'Liaison with the medical profession']
- (ii) Increasing its involvement with EURORDIS (the European Rare Disease organization), with which TOFS is indirectly linked by its membership both of EAT and RD UK (Rare Disease UK, the umbrella organisation across the UK for all rare disease patient support groups)
- (iii) Invited to participate in an INoEA (International Network on Esophageal Atresia) study into transition from paediatric to adult care (also see above)
- (iv) Participation in the 5th International OA congress held in Rome. Both EAT and FATE (the Italian OA patient group) were represented on the congress organising committee. This event attracted clinicians and allied health professionals from many countries to hear the latest developments and thinking concerning OA, its repair and follow-up care.

Funding, Financial Management and Governance

As was the case in 2018, T.O.F.S.'s finances have again had a very positive year. Indeed, we received our largest ever one-off donation, some £40,000, from the Gwyneth Forrester Trust. This came as a pleasant surprise and was most gratefully received.

We had also received an unexpected large donation in 2018, namely a bequest left by the late Peter Pretious, grandfather to a young TOF. During 2018, T.O.F.S. was grateful to receive a magnificent £17,693 and a further £4,307 arrived in 2019, making a total of £22,000 from this generous bequest. Even if we were to exclude these two exceptional income items in both 2018 and 2019, T.O.F.S.'s underlying income in both years was above £100,000, a truly wonderful amount.

The major source of income to T.O.F.S. is fundraising undertaken by members and their friends. Indeed the vast majority of the income to T.O.F.S. arises because of a donation from or through a member, or because of fundraising by members or some other action a member has taken. The T.O.F.S. Trustees are hugely grateful to them.

The London Marathon is the World's largest fundraising and is our highest-profile and largest fundraising activity. T.O.F.S. allocates its "Golden Bond" places to suitable T.O.F.S. members or their friends in return for a fundraising commitment. Fundraising from this Marathon in 2019 was just over £17500, ahead of the 2018 total. Once again, the average amount raised per runner was well ahead of the £1500 commitment that we ask each runner to make.

We again obtained and allocated charity places for the Great North Run, the World's greatest half-Marathon. Fundraising from this event was also well ahead of the 2018 total just exceeding £7000, and our runners beat the average fundraising commitment by a huge margin.

The majority of funds raised by our members and their friends is via the many other events, which they themselves organise. This totalled some £42,000, a slight fall from 2018. Late in 2018, T.O.F.S. enabled Facebook as a fundraising route. During 2019, many members have raised money via Facebook, in the vast majority of cases by inviting their friends to make a birthday donation to T.O.F.S. instead of a present to themselves. This has had a great impact, contributing some £11,000 of the fundraising mentioned above.

More traditional fundraising events, such as a teddy toddles, cake sales and a skydive raised the bulk of what T.O.F.S. received as Members' and Friends' fundraising. The Trustees are especially grateful to members who organise these events and raise so much for T.O.F.S. T.O.F.S. asks members to make a donation in respect of their membership, and many do so, especially upon joining. A significant number make regular monthly donations, and for this, we are very grateful. Membership donation income has remained remarkably steady for the past several years.

T.O.F.S. receives no public-sector support at all. However, the number of donations from companies and clubs and societies such as Rotary clubs, Freemasons' lodges and local faith groups has held up well in 2019, albeit at a level dwarfed by our members' efforts. The Trustees regularly ask members to mention T.O.F.S. in the context of their employer's or club's charitable efforts. This appears to be increasingly effective. Even setting on one side the excellent £40,000 donation from the Gwyneth Forrester Trust, donations in this category rose to nearly £9000 in 2019. We were delighted to receive a large donation of £5000, and some smaller donations also from legal firm Bevan Brittan, after T.O.F.S. had been nominated by an employee who has a family connection with OA/TOF.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

The Trustees had planned for a small budget deficit in 2019. However, as in 2018, income was far greater than had been cautiously anticipated and not all of the aspired-to projects materialised, partly because T.O.F.S has run out of management capacity to handle projects. Consequently, the charity recorded a substantial surplus, even if the exceptional income were to be excluded.

Overall expenditure in 2019 was some actually 4% below 2018 (though that year was 34% above 2017). The biggest factor here was that in 2018 T.O.F.S held two major events for members – a family conference and a seminar for Adult TOFs. The latter was in London and relatively costly. In 2019 we held one conference planned to address the interest of both families and adults.

Nonetheless, we have raised expenditure on staff salaries, etc. In particular, T.O.F.S now has a nearly full-time Chief Executive. Recruitment however proceeded more slowly than we had intended: a greater increase in staff costs had been planned, and will be experienced in 2020. One major unusual cost in 2019 was attendance at the INoEA conference in Rome. We sent three T.O.F.S personnel and also paid part of the cost for three selected UK healthcare professionals to attend. This modest financial support from T.O.F.S made it possible for them to attend and present two papers.

Some years ago, the Trustees decided to designate £20,000 in all to pay for sponsorship of relevant medical research and activities of similar long term “scientific” benefit to the OATOF community over several years. We have continued to use this money in 2019. The most notable items were the Rome travel expenses of three healthcare professionals noted above and the partial financial support for one PhD research project.

In late 2019, the Trustees agreed to create another designated fund, called the “Projects and additional resources fund”. During 2020 and 2021, we expect to pay for our now-increased staff resources (who have joined T.O.F.S on fixed-term contracts ending in 2021) and a number of special project costs from this fund. Examples of such special projects would be starting work on the next iteration of “*The TOF Book*” and completing our TOF– friendly recipe book. The £62,000 involved is the same as the sum of the two substantial unanticipated and unusual income items of recent times: the Pretious legacy of £22,000 and the £40,000 Forrester trust donation.

The Trustees have delegated most of the charity’s financial management to the Treasurer, via a Financial Sub-Committee. This meets at least twice per year to review expenditure and incomes, and to monitor progress against budgets and to recommend budgets for ratification by the whole Council of Management of T.O.F.S. Plans are in place to significantly increase expenditure in 2020, partly via raised expenditure on staff. A three- pronged strategy is being pursued:

- Near-term benefit: increase pastoral support to members – both families and Adult TOFs
- Long-term benefit: raise engagement with relevant UK healthcare professional bodies
- Sustainability: reduce the excessive dependence of T.O.F.S on its Trustees

Public benefit

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit when reviewing the charity’s aims and objectives and in planning future activities.

Financial Review and Reserves policy

Like other charities, TOFS requires reserves in order to operate in the short term and to satisfy legal obligations in the event of the end of funding, a major reduction of funding or a delay in further funding becoming available. In the event of having to close the charity, the reserves would enable proper notice to be given to the beneficiaries and staff and for all legally due payments to be made to staff, volunteers and the organisations with which we do business. In line with Charity Commission recommendations, the Trustees have set the minimum level of reserves at an amount sufficient to cover all normal operating expenses for a six-month period. At the end of 2019, TOFS has significantly more in reserves than this policy demands, however some of the apparent excess has been set aside for special projects, such as sponsorship of research, as already mentioned. As observed earlier in the Special note concerning Covid 19, the Trustees raised the minimum reserves level to 12 months’ after the end of 2019.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019

Investment policy and objectives:

For the whole of 2019, T.O.F.S has held current bank accounts with Lloyds Bank Ltd and CAF Bank Ltd (a part of the Charities Aid Foundation). For accepting payments and donations it also has accounts with PayPal, Amazon Smile, Facebook, Just Giving, Wonderful and Virgin Money Giving. During the year, T.O.F.S ceased to use the My Donate fundraising website, as this closed down permanently, and started to use Wonderful.org instead.

A new "investment" policy was adopted in February 2018. This enables (but does not commit) T.O.F.S to invest up to approximately half of its apparently-excess reserves in risky assets – in pursuit of a meaningful return – via charity-specific diversified pooled investment funds with reputable financial institutions. However (in view of the uncertain/troubling investment horizon), the Finance Sub-Committee of T.O.F.S decided to continue to hold all reserves as cash in FSCS-protected savings accounts. The T.O.F.S savings accounts are with Cambridge and Counties Bank, Mansfield Building Society, Hampshire Trust Bank, COIF Charities Investment Fund and Virgin Money. The Hampshire Trust Bank account was newly opened in late 2019, and the COIF account closed due to its persistent poor return at the year-end.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Council on 20 June 2020 and signed on its behalf by:

D Jackson (Chair)

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
T.O.F.S.

I report to the Charity Trustees on my examination of the accounts of the company, for the year ended 31 December 2019 set out on pages 11 to 19.

Responsibilities and basis of report

As the Charity Trustees of the company, (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts 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 accounts 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 examinations to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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NG1 4JA

3 August 2020

T.O.F.S.
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2019

		Unrestricted funds			Year Ended 31.12.19	Year Ended 31.12.18
		General fund £	Designated funds £	Restricted fund £	Total funds £	Total funds £
	Notes					
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	148,617	-	-	148,617	122,732
Other trading activities	3	5,559	-	-	5,559	4,164
Investments	4	2,775	-	-	2,775	2,134
Total income and endowments		156,951	-	-	156,951	129,030
EXPENDITURE ON:						
Raising funds	5	3,927	-	-	3,927	3,833
Charitable activities	6	85,938	4,984	-	90,922	95,252
Other	7	2,390	-	-	2,390	1,932
Total expenditure		92,255	4,984	-	97,239	101,017
NET INCOME/(EXPENDITURE)		64,696	(4,984)	-	59,712	28,013
Transfers between funds		(62,000)	62,000	-		
Net movement in funds		2,696	57,016	-	59,712	28,013
Reconciliation of funds						
TOTAL FUNDS BROUGHT FORWARD		179,579	15,398	-	194,977	166,964
TOTAL FUNDS CARRIED FORWARD		182,275	72,414	-	254,689	194,977

The notes form part of these financial statements

T.O.F.S. – COMPANY NUMBER 2202260
BALANCE SHEET
AT 31 DECEMBER 2019

	Notes	Unrestricted funds £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		-	-	-	-
CURRENT ASSETS					
Stock		1,381	-	1,381	2,555
Debtors: amounts falling due within one year	13	7,901	-	7,901	4,047
Investments	14	229,393	-	229,393	145,708
Cash at bank		22,598	-	22,598	47,455
		<hr/>	<hr/>	<hr/>	<hr/>
		261,273	-	261,273	199,765
CREDITORS					
Amounts falling due within one year	15	6,584	-	6,584	4,788
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		254,689	-	254,689	194,977
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		254,689	-	254,689	194,977
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		254,689	-	254,689	194,977
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	16				
General fund				182,275	179,579
Designated funds				72,414	15,398
Restricted fund					
				<hr/>	<hr/>
TOTAL FUNDS				254,689	194,977
				<hr/>	<hr/>

The notes form part of these financial statements

T.O.F.S. – COMPANY NUMBER 2202260
BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Section 394 and Section 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Council of Management on 20 June 2020 and were signed on its behalf by:

D Jackson (Chair) – Trustee



J Pearce (Vice-Chair & Treasurer) – Trustee



G Slater (Company Secretary) - Trustee



T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

TOFS is a private charitable company limited by guarantee incorporated in England within the UK. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are stated on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with 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 (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

Expenditure

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

Tangible Fixed Assets

Depreciation is provided at the following annual rate to write off each asset over its estimated useful life:

Office equipment	33% on cost
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From January 2012, the Trustees decided to write off the cost of office equipment in full in the year of purchase

Stocks

Stock is valued at the lower of cost and estimated selling price.

Current asset investments

The charity holds cash on deposit for investment purposes, in order to obtain a better rate of return, thereby increasing their income enabling them to meet their objects.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Debtors and Creditors

Debtors and Creditors receivable and payable within one year are recorded at transaction price.

Cash at Bank

The charity holds sufficient funds in order to meet its short-term cash commitments as they fall due.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

2. DONATIONS AND LEGACIES

	2019	2018
Donations:		
Charitable Trusts, Clubs and Corporations	49,853	7,690
Individuals	2,675	8,099
In Memoria	6,451	20,027
Members and Friends	41,650	45,666
London Marathon / Great North Run	24,682	19,770
Other	23,306	21,480
	<hr/>	<hr/>
	148,617	122,732
	<hr/>	<hr/>

- Other donations and gifts include donations made by members in respect of their membership.
- Members and Friends donations are made as a result of events run by them to raise funds for TOFS.
- London Marathon / Great North Run are special cases of fundraising by members for TOFS.

3. INCOME FROM OTHER TRADING ACTIVITIES

	2019	2018
Sale of TOFS goods	2,816	1,637
Conference income	2,343	2,296
TOFS fundraisers and raffles	400	231
	<hr/>	<hr/>
	5,559	4,164
	<hr/>	<hr/>

4. INVESTMENT INCOME

Interest receivable	2,775	2,134
	<hr/>	<hr/>
	2,775	2,134
	<hr/>	<hr/>

5. COSTS OF RAISING FUNDS

Opening stock	2,555	3,265
Purchases	-	178
Closing stock	(1,381)	(2,555)
	<hr/>	<hr/>
	1,174	888
Just giving subscription	446	608
London Marathon / Great North Run	2,307	2,337
	<hr/>	<hr/>
	3,927	3,833
	<hr/>	<hr/>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

6. CHARITABLE ACTIVITIES

	2019	2018	
Pastoral support and information exchange:			
Leaflets and newsletters	9,208	8,032	
Conference expense	9,701	14,903	
Gifts and entertaining children	431	1,240	
Telephone	799	760	
Printing, postage, stationery, fundraising costs and publicity	5,187	11,849	
Support costs (note 8)	45,229	43,821	
	<hr/>	<hr/>	
	70,555		80,605
Liaison with the medical profession:			
Projects - Medics to INOEA / Medical and Hospital Liaison	2,254	775	
Research costs	3,565	-	
TOFS presence at INoEA Rome	1,578	-	
Support costs	10,438	7,391	
	<hr/>	<hr/>	
	17,835		8,166
Co-operation with other organisations:			
Travel	-	-	
Projects European Collaboration / EAT	213	4,897	
Support costs	2,319	1,584	
	<hr/>	<hr/>	
	2,532		6,481
	<hr/>	<hr/>	
	90,922		95,252
	<hr/>	<hr/>	

7. OTHER COSTS

	2019	2018
Accountancy and professional fees	2,390	1,932
	<hr/>	<hr/>

8. SUPPORT COSTS

	Pastoral support & information exchange	Liaison with the medical profession	Co-operation with other organisations	2019 TOTAL	2018 TOTAL
Wages	36,790	8,490	1,887	47,167	41,957
Finance	83	19	4	106	140
Information Technology	1,841	425	94	2,360	2,715
Office accommodation	3,662	845	188	4,695	5,033
Travel and Sundry	2,853	659	146	3,658	2,951
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	45,229	10,438	2,319	57,986	52,796
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Support costs have been allocated to the activities based on time spent.

9. NET INCOMING RESOURCES

	2019	2018
Net resources are stated after charging:		
Depreciation – owned assets	-	-
Independent examiner's fees	1,542	1,500
	<hr/>	<hr/>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' Expenses

Six of the trustees received reimbursed expenses in the period of £3,935 (2018 - £4,545). Some of their travel expenses were donated back to TOFS by the Trustees.

11. STAFF COSTS

The average number of full time equivalent employees during the period was 2 (2018 - 1½)

No employee received total employee benefits of more than £60,000.

The total staff costs and employee benefits were as follows:

Wages and Salaries -	£46,305 (2018 - £41,545)
Social Security costs -	£nil (2018 - £nil)
Pension costs -	£862 (2018 - £412)

12. TANGIBLE FIXED ASSETS

	<u>Office Equipment</u> £
COST	
At 1 January 2019	3,944
Additions/(Disposals)	-
	<hr/>
At 31 December 2019	3,944
	<hr/>
DEPRECIATION	
At 1 January 2019	3,944
Charge for the year	-
	<hr/>
At 31 December 2019	3,944
	<hr/>
NET BOOK VALUE	
At 31 December 2019	-
	<hr/>
At 31 December 2018	-
	<hr/>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.12.19</u> £	<u>31.12.18</u> £
Accounts receivable	447	218
Prepayments and other debtors	3,511	2,111
Gift Aid	3,943	1,718
	<hr/>	<hr/>
	7,901	4,047
	<hr/>	<hr/>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

14. CURRENT ASSET INVESTMENTS

	2019	2018
Cash held for investments	229,393	145,708
	<u> </u>	<u> </u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accountancy	1,542	1,500
Chew design, print and postage costs	2,191	1,983
Social Security & other taxes	733	275
Accruals	1,413	1,030
Deferred Income – VLM	705	-
	<u> </u>	<u> </u>
	6,584	4,788
	<u> </u>	<u> </u>

16. MOVEMENT IN FUNDS

	<u>At 1.1.19</u>	<u>Net Movement</u>	<u>Transfers</u>	<u>At 31.12.19</u>
	£	<u>in funds</u>	<u>between funds</u>	£
Unrestricted funds				
General Fund	179,579	64,696	(62,000)	182,275
Designated Fund - Medical research	15,398	(4,984)	-	10,414
Projects & resources	-	-	62,000	62,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	194,977	59,712	-	254,689
Restricted fund	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>194,977</u>	<u>59,712</u>	<u>-</u>	<u>254,689</u>

Net movement in funds, included in the above are as follows:

	<u>Incoming</u>	<u>Resources</u>	<u>Gains and</u>	<u>Movement</u>
	<u>resources</u>	<u>expended</u>	<u>losses</u>	<u>in funds</u>
Unrestricted funds				
General Fund	156,951	92,255	-	64,696
Designated Funds	-	4,984	-	(4,984)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	156,951	97,239	-	59,712
Restricted fund	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>156,951</u>	<u>97,239</u>	<u>-</u>	<u>59,712</u>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

16. MOVEMENT IN FUNDS

	<u>At 1.1.18</u>	<u>Net Movement</u>	<u>Transfers</u>	<u>At 31.12.18</u>
	£	<u>in funds</u>	<u>between funds</u>	£
Unrestricted funds				
General Fund	146,964	32,615	-	179,579
Designated Fund – Medical research	20,000	(4,602)	-	15,398
	<hr/>	<hr/>	<hr/>	<hr/>
	166,964	28,013	-	194,977
Restricted fund	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	166,964	28,013	-	194,977
	<hr/>	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	<u>Incoming</u>	<u>Resources</u>	<u>Gains and</u>	<u>Movement</u>
	<u>resources</u>	<u>expended</u>	<u>losses</u>	<u>in funds</u>
Unrestricted funds				
General Fund	129,030	101,017	-	28,013
Designated Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	129,030	101,017	-	28,013
Restricted fund	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	129,030	101,017	-	28,013
	<hr/>	<hr/>	<hr/>	<hr/>

The research designated fund was created in 2013. The Trustees added to this in 2014. A total of £20,000 of reserves is designated to support relevant medical research work, over several years. In 2019 the Trustees created an additional designated fund for “Projects and Additional Resources” – to cover principally staff costs over the next couple of years, but also other special project costs.

17. COMMITMENTS

The Trustees have also committed to expenditure not provided for in these accounts amounting to £1,980 for entry for five runners into the London Marathon over the next year.

18. RELATED PARTY TRANSACTIONS.

During the year, TOFS has bought IT services amounting to £1,677 (2018 - £2,016) from Altido (formerly CRM Labs). The managing director of this firm is the son-in-law of Dennis Harvey, one of the Trustees.

During the year, some of the expenses reimbursed to Trustees were donated back to the Charity, which totalled £571 (2018 - £705).

T.O.F.S.
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2019

	Year Ended 31.12.2019		Year Ended 31.12.2018	
	£	£	£	£
Donations				
Charitable Trusts	49,853		7,690	
Individuals	2,675		8,099	
In Memoria	6,451		20,027	
Members and Friends (see note 2)	41,650		45,666	
London Marathon and Great North Run	24,682		19,770	
Other	23,306		21,480	
		148,617		122,732
Other income				
Conference	2,343		2,296	
Sale of TOFS Goods	2,816		1,637	
Interest	2,775		2,134	
TOFS Fundraisers and raffles	400		231	
		8,334		6,298
Total Income		156,951		129,030
Cost of TOFS Goods Sold				
Opening stock	2,555		3,265	
Purchases	-		178	
Closing stock	(1,381)		(2,555)	
		1,174		888
Just giving subscription		446		608
London Marathon / Great North Run		2,307		2,337
		3,927		3,833
Fundraising, Publicity & Co-operation				
Leaflets and newsletters	9,208		8,032	
Printing, postage, stationery,				
Fundraising costs & publicity	5,187		11,849	
Cooperation with other organisations	213		4,897	
Liaison with the medical profession	2,254		775	
		16,862		25,553
Administration costs				
Wages and pension costs	47,167		41,957	
Accountancy	2,390		1,932	
Telephone	798		760	
		50,355		44,649

This page does not form part of the statutory financial statements

T.O.F.S.
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2019

	Year Ended 31.12.2019		Year Ended 31.12.2018	
	£	£	£	£
Other Operating costs				
Conference expense	9,701		14,903	
Gifts and entertaining children	431		1,240	
Travel and meeting	3,457		2,100	
Rent and Insurance	4,695		5,033	
Research, Recruitment and Sundry	5,345		851	
Computer costs	2,360		2,715	
Bank charges	106		140	
	<hr/>	26,095	<hr/>	26,982
		<hr/>		<hr/>
Total Expenditure		97,239		101,017
		<hr/>		<hr/>
NET INCOME		59,712		28,013
Funds brought forward		194,977		166,964
		<hr/>		<hr/>
Funds carried forward		254,689		194,977
		<hr/>		<hr/>

This page does not form part of the statutory financial statements