

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 2016

FOR
T.O.F.S.

Lemans
29 Arboretum Street
Nottingham
NG1 4JA

T.O.F.S.
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FOR THE YEAR ENDED 31 DECEMBER 2016

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T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016

The trustees present their report with the financial statements of the charity for the year ended 31 December 2016, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) 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 on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

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	
Jessica Moore	(resigned October 2016)
Trace Loffman	(appointed March 2016)

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

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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 have been lodged with both the Charity Commission and Companies House. The Trustees would like to put on record their thanks to lawyers McGuireWoods London LLP who provided the requisite legal support on a pro-bono basis.

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. The Council is supported by administrative staff headed by the Office Manager, and by volunteers.

POLICIES AND DOCUMENTATION

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

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 organization
- not be undischarged bankrupts

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- 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

One new Trustee was elected in 2016. One existing Trustee resigned in October 2016 due to pressures of family 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, oesophageal atresia 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 (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 neo-natal care prior to corrective surgery, normally within days of birth. Some children have to undergo additional surgical interventions later on in their lives.

Activities and Achievements:

Pastoral support and information exchange

Pastoral support and information exchange have traditionally been the core activities of TOFS and in 2016 we continued to supply information both to new members (262 in total: 206 parent/guardian/family 41adults and 15 professionals) and to existing TOF parents and carers with leaflets and brochures, which are also available in PDF format through our web-site. All members receive our newsletter, 'CHEW', which is published three times per year by our in-house editorial team.

The TOFS website continues to be visited on a frequent basis predominantly from the UK but also from all over the world. Many members were instrumental in offering sound advice and guidance to new parents and the TOFS 'Facebook' group plays an increasingly supportive (and 'real-time') role in the exchange of parents' experiences with their TOF / OA babies and children. Facebook also provides a very useful forum for our growing number of adult members, whereby they can share information and experiences on issues which continue to affect them. TOFS continues to operate its own on-line "forum" as well.

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A successful family conference was held in May 2016. The record number of presenters (including from overseas) covered a range of topics which ensured that the parents of young children through to adult survivors were accommodated.

The Trustees have committed to organise another conference in October 2017 (a gap of 18 months which the Trustees view as a sensible period to enable us to identify and approach a suitable mix of speakers).

We are grateful to our fundraisers and continue to offer them support with fundraising packs. Finally, volunteers continue to play a key role in the support TOFS offers new parents and carers. We would not be the organisation we are without the valuable support from our TOFS Local Contacts (TLCs) especially, and our volunteer members who assist with educational and benefits advice and support in many other ways.

We continue to benefit from the improved co-ordination of our volunteers and our support activities. TLCs are a small group of volunteer members, mostly parents, with experience of caring for a TOF child on a day-to-day basis. Spread throughout the UK and the Republic of Ireland, 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 TOFS. TLCs are themselves offered information on basic listening and counselling and given support from both the TOFS office and a key Trustee. There are currently two TOFS Overseas Contacts (TOCs) one in Jordan and one in Canada. Both are active in offering support to TOF families within their own country and both share TOFS knowledge when applicable. This has been mutually beneficial, resulting in translations of some TOFS leaflets into Arabic.

The most significant success in 2016 was the completion of a new 'TOF Book'. This book is the result of several years' work and is a complete re-write and update of the highly successful TOFS publication 'The TOF Child'. A pre-production version of the Book was available at the international OA conference held in September in Sydney (see also more about the conference in the section on international collaboration), and this publication was heralded as a great success by the international medical community present at this conference. Around 60 copies of the Book were distributed amongst the international medical community in the Autumn of 2016 and arrangements were put in place for the Book to be made available via Amazon. At the time of writing (February 2017) over 300 copies have been sold; this statistic reflects a great testimony to the quality of the Book and the relentless efforts in putting it together. The Trustees wish to put on record their thanks to Mr David Crabbe, Consultant Paediatric Surgeon from Leeds Teaching Hospitals NHS Trust for his editorship of this new publication, to Vicki Martin who was co-editor and illustrator, and to the many medical expert contributors.

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 TOFS when new parents and carers most need help.

In 2016 we maintained the good relationship established in 2015 with SaLT (Speech & Language Therapy) practitioners. The TLC for S Wales gave a talk at a specialist SaLT training day. SaLT practitioners can provide critical assistance in helping some patients (particularly infants and young children) and their parents in addressing ongoing eating and swallowing difficulties. The TOFS Manager along with the N Ireland TLC also gave a talk to Health Visitors in N Ireland.

TOFS 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 which 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 in 2017 we intend to extend this group and agree the next initiatives which they can help us with.

We also supported two separate medical research projects, a GOSH (Great Ormond Street Children's Hospital) study into the long-term effects of TOF, and a NICE (National Institute for Health & Care Excellence) sponsored study into transition of TOF patients from paediatric to adult care. These projects should report their findings in 2017.

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Use of Information Technology (IT)

The use of IT continues to be a powerful tool in support of our operations. Whilst our web-site (and the associated members' forum) remain 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 2,218 and provides instant self-help support amongst its very active participants.

Altido (formerly CRMLabs) of Cheltenham remain our primary IT service provider for Email, Web-site and our Database. A number of amendments to the data-base and our on-line membership application system have been made in 2016, a number of which were provided on either a 'no-charge' or highly discounted basis by Altido. We hereby note our gratitude for these services. [For purposes of transparency, it should also be noted that Trustee Dennis Harvey was Secretary of Altido Group Ltd since its incorporation in 2009 until his resignation from this position on May 13th, 2016.]

Co-operation with other organisations

During 2016 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 2015 for a period of two years and continues to be EAT's Chairman.

EAT's key successes during 2016 were:

- (i) its involvement - largely through OARA (its member association in Australia) in the organisation of the 4th International OA Congress held in September in Sydney.
- (ii) contributing to this same conference by way of a presentation made by TOFS Trustee Graham Slater and the President of OARA to the delegates of this conference
- (iii) increasing its involvement with EURORDIS (the European Rare Disease organisation, 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).
- (iv) two EAT Board members (including TOFS Trustee Graham Slater) being appointed to the Advisory Board of ERNICA, the recently approved European Reference Network of leading hospitals focused on Rare Congenital Diseases, in particular Gastro-intestinal diseases.
- (v) Invited to review ESPGHAN/NASPGHAN pre-publication new guidelines on OA/TOF

Funding, Financial Management and Governance

For a long time, TOFS had received most of its income from the TOF/OA community as a whole, and this has certainly applied in 2016. A little more than half of the charity's income came from fundraising events run by members of TOFS (and their friends).

Since 2014, the first year in which TOFS had 5 "Golden bond" places, The London Marathon has established itself as TOFS single most significant fundraising activity. TOFS allocates these places to suitable members or their friends in return for a fundraising commitment. Marathon-related fundraising amounted to approximately £13,000, which was a little down (as expected) from 2015's excellent achievement of just over £17,000.

In 2016, TOFS was able to obtain and allocate an allocation of Charity places for the Great North Run. Funds raised via this Half-Marathon amounted to nearly £4,500.

Other fundraising by members and their friends in 2016 was very similar in amount to 2015.

TOFS asks members to make a donation in respect of their membership, and many do so, especially upon joining. Membership donation income rose slightly in 2016 to some £14,000.

TOFS receives no public-sector support at all, and little by way of grants from fundraising bodies. 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 2016. The Trustees regularly ask members to mention TOFS in the context of their employer's or club's charitable efforts. This appears to be increasingly effective, with one company (Equifax) choosing to support TOFS for its 2016/2017 staff charitable fundraising efforts. TOFS expects to receive the proceeds in 2017.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016

The trustees had planned for a deficit budget in 2016. This was because of a belief that the superb fundraising achievement of 2015 was unlikely to be repeated, and because several small increases in expenditures were planned. In the event, income exceeded the Trustees' expectations, and though expenditure increased, it did not increase to quite the level anticipated, and TOFS has recorded a surplus in 2016.

In recent years, the Trustees' financial plans have been cautious, an approach which was necessitated after the relatively low incomes (and material deficits) experienced in 2011 and 2012. However, it has become increasingly clear that TOFS can afford to increase expenditure and so do more good for the TOF/OA community that it serves, and the increased expenditure which was planned in 2016 reflected this.

The biggest single reason for expenditure increasing in 2016 was our successful conference. This had a cost approaching £5000 (though there was some income to set against this figure): there had been no conference in 2015. Another significant factor in 2016 was that TOFS paid for one Trustee to attend the INoEA conference in Sydney, Australia. TOFS has very good connections with other support groups and the international medical community via the INoEA grouping. We expect that attendance at the next conference in this series to be less expensive, as it will be in Rome, Italy.

During 2013, the Trustees decided to create some designated funds, in order to pay (over several years) for particular special projects of notable benefit to the TOF/OA community in the UK and Eire.

Some £9000 was set aside, to pay (over some time) the costs of producing the replacement for the book "The TOF Child". This £9000 came from a legacy left to TOFS by the late Miss Jess Garbett, for which TOFS is very grateful.

As noted elsewhere, the book was published in 2016, and printed copies are now on sale. Staff overtime and paid-for editing by a TOFS member, combined with some other smaller costs, mean that some £8,100 was used in getting the book to be "print-ready". The Trustees have decided to close the designated "book" fund as it has now served its purpose, and return the small amount of unused money to general funds.

The Trustees decided to price the book at £15, setting the price relatively low (it is a substantial book of 250 pages) in order to make it accessible to as many members as possible. Even after selling costs, TOFS receives substantially more on each sale than the cost of printing each book. The financial benefit of sales of the book will be seen in 2017.

Some £20,000 in all has now been designated to pay for sponsorship of relevant medical research over several years. Unfortunately it became clear in late 2014 that it was necessary for TOFS to abandon the first agreed research project, though no funds had yet been spent upon it. TOFS is now in discussion with the British Association of Paediatric Surgeons (BAPS) with a view to establishing a UK Registry of TOF people. The Trustees anticipate that a significant slice of the designated "Research" fund could be used for this purpose.

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 2016, TOFS has 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.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016

Investment policy and objectives:

TOFS operates 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, Just Giving, Virgin Money Giving and My Donate.

All of TOFS' reserves are held in accounts with Cambridge and Counties Bank, COIF Charities Investment Fund and Virgin Money. The TOFS policy is not to "invest" reserves 'per se', but to keep it in the form of cash, in accounts with reputable financial institutions.

On behalf of the Council:

D Jackson (Chair)
25 March 2017

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

I report on the financial statements for the year ended 31 December 2016 set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The Charity's trustees, who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K Mealand FCCA
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29 Arboretum Street
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NG1 4JA

2017

T.O.F.S.
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	Unrestricted funds			Year Ended	Year Ended
		General fund	Designated funds	Restricted fund	31.12.16	31.12.15
		£	£	£	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	73,731	-	-	73,731	72,070
Other trading activities	3	1,675	-	-	1,675	496
Investments	4	1,327	-	-	1,327	583
		_____	_____	_____	_____	_____
Total		76,733	-	-	76,733	73,149
EXPENDITURE ON:						
Raising funds	5	3,786	-	-	3,786	2,464
Charitable activities	6	52,578	7,815	-	60,393	49,480
Other	7	2,129	-	-	2,129	1,669
		_____	_____	_____	_____	_____
Total		58,493	7,815	-	66,308	53,613
NET INCOME/(EXPENDITURE)		18,240	(7,815)	-	10,425	19,536
Transfers between funds		900	(900)	-	-	-
		_____	_____	_____	_____	_____
Net movement in funds		19,140	(8,715)	-	10,425	19,536
TOTAL FUNDS BROUGHT FORWARD		80,717	28,715	-	109,432	89,896
		_____	_____	_____	_____	_____
TOTAL FUNDS CARRIED FORWARD		99,857	20,000	-	119,857	109,432
		=====	=====	=====	=====	=====

The notes form part of these financial statements

T.O.F.S. – COMPANY NUMBER 2202260
BALANCE SHEET
AT 31 DECEMBER 2016

	Notes	Unrestricted funds £	Restricted fund £	31.12.16 Total funds £	31.12.15 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	-
CURRENT ASSETS					
Stock		2,934	-	2,934	1,277
Debtors: amounts falling due within one year	13	5,591	-	5,591	5,103
Investments	14	76,957	-	76,957	75,629
Cash at bank		40,248	-	40,248	31,772
		125,730	-	125,730	113,781
CREDITORS					
Amounts falling due within one year	15	5,873	-	5,873	4,349
NET CURRENT ASSETS					
		119,857	-	119,857	109,432
TOTAL ASSETS LESS CURRENT LIABILITIES					
		119,857	-	119,857	109,432
NET ASSETS					
		119,857	-	119,857	109,432
FUNDS					
	16			99,857	80,717
General fund				20,000	28,715
Designated funds				-	-
Restricted fund					
TOTAL FUNDS					
				119,857	109,432

The notes form part of these financial statements

T.O.F.S. – COMPANY NUMBER 2202260
BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2016 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 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard (FRS102).

The financial statements were approved by the Council of Management on 25 March 2017 and were signed on its behalf by:

D Jackson (Chair) – Trustee

J Pearce (Vice-Chair & Treasurer) – Trustee

G Slater (Company Secretary) - Trustee

The notes form part of these financial statements

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

TOFS is a charity in England and Wales. 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 on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), 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 as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. 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. The charity adopted SORP (FRS 102) in the current year and this has not affected the reported financial position and performance for the current or previous year.

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

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 2016

2. DONATIONS AND LEGACIES

	2016	2015
Donations:		
Charitable Trusts, Clubs and Corporations	4,138	4,802
Individuals	2,849	4,673
In Memoria	4,056	422
Members and Friends	24,147	24,725
London Marathon / Great North Run	17,350	17,075
Other	21,191	20,373
	<hr/>	<hr/>
	73,731	72,070
	<hr/> <hr/>	<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

	2016	2015
Sale of TOFS goods	166	244
Conference income	1,509	-
TOFS fundraisers and raffles	-	-
Fundraising 200 club	-	240
Fundraising Missionfish	-	12
	<hr/>	<hr/>
	1,675	496
	<hr/> <hr/>	<hr/> <hr/>

4. INVESTMENT INCOME

Interest receivable	1,327	583
	<hr/>	<hr/>
	1,327	583
	<hr/> <hr/>	<hr/> <hr/>

5. COSTS OF RAISING FUNDS

Opening stock	1,277	695	
Purchases	2,934	872	
Closing stock	(2,934)	(1,277)	
	<hr/>	<hr/>	
	1,277	290	
200 club prizes	-	150	
Just giving subscription	331	216	
London Marathon / Great North Run	2,178	1,808	
	<hr/>	<hr/>	
	3,786	2,464	
	<hr/> <hr/>	<hr/> <hr/>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

6. CHARITABLE ACTIVITIES

Pastoral support and information exchange:			
Leaflets, newsletters and TOF Book	10,119	5,769	
Conference expense	4,845	-	
Gifts and entertaining children	291	2,317	
Telephone	658	632	
Printing, postage, stationery, fundraising costs and publicity	4,739	3,078	
Support costs (note 8)	34,796	31,694	
		<hr/>	
		55,448	43,490
Liaison with the medical profession:			
Support costs		3,559	4,474
Co-operation with other organisations:			
Travel	200	398	
Support costs	1,186	1,118	
		<hr/>	
		1,386	1,516
		<hr/>	
		60,393	49,480
		<hr/> <hr/>	<hr/> <hr/>

7. OTHER COSTS	2016	2015
Accountancy and professional fees	2,129	1,669
	<hr/>	<hr/>

8. SUPPORT COSTS

	Pastoral support & information exchange	Liaison with the medical profession	Co-operation with other organisations	TOTAL
Wages	24,422	2,498	833	27,753
Finance	9	1	-	10
Information Technology	3,043	311	104	3,458
Office accommodation	3,953	404	135	4,492
Travel and sundry	3,369	345	114	3,828
	<hr/>	<hr/>	<hr/>	<hr/>
	34,796	3,559	1,186	39,541
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

9. NET INCOMING RESOURCES	2016	2015
Net resources are stated after charging:		
Depreciation – owned assets	-	-
Independent examiner's fees	1,410	1,368
	<hr/>	<hr/>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015.

Trustees' Expenses

Six of the trustees received reimbursed expenses in the period of £6,148 (2015 - £1,473). The majority of travel expenses were donated back to TOFS by the Trustees. In 2016, two large exceptional expenses were reimbursed. One trustee travelled to the INoEA conference in Sydney, Australia. Another purchased new computers and associated items for use by TOFS staff.

11. STAFF COSTS

The average number of full time equivalent employees during the period was 1 (2015 – 1)

No employee received emoluments of more than £60,000.

Employees' emoluments can be analysed as follows:

Wages and Salaries -	£27,753 (2015 - £27,928)
Social Security costs -	£nil (2015 - £nil)
Pension costs -	£nil (2015 - £nil)

12. TANGIBLE FIXED ASSETS

	<u>Office Equipment</u> £
COST	
At 1 January 2016	13,125
Additions	-

At 31 December 2016	13,125

DEPRECIATION	
At 1 January 2016	13,125
Charge for year	-

At 31 December 2016	13,125

NET BOOK VALUE	
At 31 December 2016	-
	=====
At 31 December 2015	-
	=====

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.12.16</u> £	<u>31.12.15</u> £
Accounts receivable	270	218
Prepayments and other debtors	3,063	3,260
Gift Aid	2,258	1,625
	-----	-----
	5,591	5,103
	=====	=====

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

	2016	2015
14. CURRENT ASSET INVESTMENTS		
Cash held for investments	76,957	75,629
	<u> </u>	<u> </u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accountancy	1,410	1,368
Chew design, print and postage costs	839	1,431
Social Security & other taxes	195	241
Accruals	3,429	1,309
	<u> </u>	<u> </u>
	5,873	4,349
	<u> </u>	<u> </u>

16. MOVEMENT IN FUNDS

	<u>At 1.1.16</u>	<u>Net Movement</u>	<u>Transfers</u>	<u>At 31.12.16</u>
	£	in funds	between funds	£
		£	£	
Unrestricted funds				
General Fund	80,717	18,240	900	99,857
Designated Fund – TOFS book	8,715	(7,815)	(900)	-
Designated Fund – Medical research	20,000	-	-	20,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	109,432	10,425	-	119,857
Restricted fund	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	109,432	10,425	-	119,857
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
Unrestricted funds				
General Fund	76,733	58,493	-	18,240
Designated Funds	-	7,815	-	(7,815)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	76,733	66,308	-	10,425
Restricted fund	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	76,733	66,308	-	10,425
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The TOFS book designated fund was created in 2013. The Trustees allocated £9,000 from a £10,000 in memoria donation to be used to produce a new edition of the TOF book.

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.

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

17. ULTIMATE CONTROLLING PARTY

The charity is under the control of its trustees.

18. COMMITMENTS

The Trustees have also committed to expenditure not provided for in these accounts amounting to £3,600 for entry for five runners into the London Marathon over the next two years.

19. RELATED PARTY TRANSACTIONS.

During the year, TOFS has bought IT services amounting to £1,519 (2015 - £1,554) from Altido (formerly CRM Labs). The managing director of this firm is the son-in-law of Dennis Harvey, one of the Trustees.

T.O.F.S.
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2016

	Year Ended 31.12.2016		Year Ended 31.12.2015	
	£	£	£	£
Donations				
Charitable Trusts	4,138		4,802	
Individuals	2,849		4,673	
In Memoria	4,056		422	
Members and Friends (see note 2)	24,147		24,725	
London Marathon	17,350		17,075	
Other	21,191		20,373	
		73,731		72,070
Other income				
Conference	1,509		-	
Activities for generating funds - 200 Club	-		240	
- Missionfish	-		12	
Sale of TOFS Goods	166		244	
Interest	1,327		583	
TOFS Fundraisers and raffles	-		-	
		3,002		1,079
Total Income		76,733		73,149
Cost of TOFS Goods Sold				
Opening stock	1,277		695	
Purchases	2,934		872	
Closing stock	(2,934)		(1,277)	
		1,277		290
200 club prizes		-		150
Just giving subscription		331		216
London Marathon / Great North Run		2,178		1,808
		3,786		2,464
Fundraising, Publicity & Co-operation				
Leaflets, newsletters and TOFS book	10,119		5,769	
Printing, postage, stationery, Fundraising costs & publicity	4,739		3,476	
		14,858		9,245
Administration costs				
Wages	27,753		27,928	
Accountancy	2,129		1,669	
Telephone	658		632	
		30,540		30,229

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2016

	Year Ended 31.12.2016		Year Ended 31.12.2015	
	£	£	£	£
Other Operating costs				
Conference expense	4,845		-	
Gifts and entertaining children	291		2,317	
Travel & meeting	3,787		1,792	
Rent & Insurance	4,492		4,469	
Sundry expenses	241		216	
Computer costs	3,458		2,846	
Bank charges	10		35	
	_____	17,124	_____	11,675
		_____		_____
Total Expenditure		66,308		53,613
		=====		=====
NET INCOME		10,425		19,536
Funds brought forward		109,432		89,896
		_____		_____
Funds carried forward		119,857		109,432
		=====		=====

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