

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 2018**  
**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 2018**

	Page
Report of the Trustees	1
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	12
Detailed Statement of Financial Activities	18

**T.O.F.S.**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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 2018, 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	
Trace Loffman	
Samantha Mann (appointed 24 March 2018)	
Tamasine Swann (appointed 24 March 2018)	

**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 2018**

## **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 20<sup>th</sup>, 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. The Council is supported by three administrative staff, headed by the Office Manager, and by volunteers.

We also engaged the part-time services of two mature medical students from St George's Hospital, London to support two specific initiatives described later in this report.

### **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.

### **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

**T.O.F.S.**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

- 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

**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. 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 TOFS and in 2018 we continued to supply information both to new members (240 in total joined during the year) and to existing TOF parents and carers with leaflets, 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 was given a complete refresh and the enhanced version went 'live' in May 2018. It 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 TOF 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.

**T.O.F.S.**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

In June 2018, we held a seminar, (with over 70 attendees) which focused on the adult survivors of TOF/OA. A number of specialist clinicians, including one from abroad, addressed this conference. The issues presented and discussed at this event supported our intention to increase our focus over the coming years on both the life-long medical issues (physiological and psychological) faced by a significant percentage of TOF/OA survivors and in pressing the health service for a lifelong screening programme for all survivors. We successfully engaged with the largest gathering ever of Adult TOFs (38 bookings with 31 attending on the day). Six Adult TOFs (two of whom were doctors) presented to the audience about the impact TOF/OA has had on them. We also showcased the impact of TOF/OA through 20 individual's summaries on PowerPoint slides. We are hoping that this will be a useful record to engage medics. Whilst attendee numbers were comparatively small, videos of the presentations were made available on the website, and continue to be viewed.

Key messages from this Adult seminar were presented at a successful family conference in October 2018. Over 100 attendees were addressed by specialist clinicians, TOFS Trustees and other members. A range of topics were covered including causes of OA, post-repair ops and procedures, feeding, respiratory issues and getting the best from your GP. TOFS Trustees presented on the clinical research and development activities that TOFS is currently supporting. In evaluation, 100% of attendees said the conference met their expectations, and that they would not only attend another one, but would recommend the TOFS conference to others.

The Trustees have committed to organise another conference in October 2019 (and planning from this event commenced almost immediately after this year's conference). The agenda for this conference will cover all age ranges of TOF/OA patients and their families.

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 in many other ways such as contributing to Chew, sending out birthday cards etc.

We continue to benefit from the improved co-ordination of our volunteers and our support activities. 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 TOFS. 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 TOFS 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 TOFS knowledge when applicable. This has been mutually beneficial, resulting in translations of some TOFS leaflets into Arabic. [It should be noted that these Overseas Contacts do not in any legal sense represent TOFS in these countries; they are - as the name implies - purely our contacts in these countries.]

The new 'TOF Book', published in November 2016, continues to sell although, understandably not quite at the level of the prior two years. Nonetheless, there is evidence that a significant proportion of the new members who joined in the year (276) purchased the book.

Following an agreement reached during 2017 for it to be translated by OA Support Groups in other countries, the 'sister organisations' in Germany and The Netherlands made considerable progress in this matter liaising with local clinicians to ensure country-specific issues were appropriately addressed.

Progress was also made in re-writing our information leaflets and overhaul the way in which associated information is presented on the web-site. This is an extensive programme of work which is being resourced in part, by two medical students who will work under the guidance of certain members of the newly established Medical Advisory Group and with a sub-group of Trustees.

### **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.

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, 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 second meeting of this Group.

**T.O.F.S.**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

In July, we exhibited at the BAPS (British Association of Paediatric Surgeons) conference in Liverpool and participated in the first meeting of an embryonic group of representatives from a number of rare disease patient support groups set up by the newly elected President of BAPS (Mr Richard Stewart).

We continue to support two medical research projects at GOSH (Great Ormond Street Children's Hospital)/ICH. One is an ongoing tissue-engineering project using stem cells to develop an oesophagus - a project featured in the media in August 2018. The other is a study into the feeding issues for patients up to the age of 12 months. In 2017, we agreed to support a University of Bath project which will research the psychological impact of OA on both patients and their families. This project will be conducted by a psychologist who is also an OA survivor herself and in 2018 we agreed the terms of reference for this study and agreed to provide some funding towards this researcher's PhD which will be based on this research activity.

In December 2017, we also agreed to instigate our own research project entitled 'Should children born with TOF/OA have a mandated transition and adult care pathway?' This project is supervised by GOSH, and is being carried out by the two medical students we have engaged.

The involvement of TOFS in research programmes into OA reflects the almost mandatory requirement for relevant patient group support to be given to such projects. In some instances, this support is characterised purely by endorsement of its relevance and priority to OA patients and in other cases, support may also additionally require some funding contribution.

In addition TOFS 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.) TOFS Trustee Graham Slater is a member of the ERNICA Advisory Board and Patient representative on the Management 'Work-package' of this programme, together with the ERNICA Co-ordinator (Prof. Rene Wijnen, head of paediatric surgery at the Sophia Children's Hospital in Rotterdam).

GOSH is also heavily committed to ERNICA and this project is strengthening our collaboration with and recognition by, clinicians both nationally and internationally.

### **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 2018 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 2017 for a period of two years and continues to be EAT's Chairman.

EAT's key successes during 2018 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 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)
- (iii) Invited to participate in an INoEA (International Network on Esophageal Atresia) study into transition from paediatric to adult care.

**T.O.F.S.**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**Funding, Financial Management and Governance**

TOFS can again report a very positive year. Total income in 2018 again significantly exceeded £100,000. The largest factor, once more, was funds raised by our members and their friends, much of this at their own initiative. In 2018, just over half of the charity's income came from members' and friends' fundraising efforts. The Trustees continue to see this as a vote of confidence in and of thanks for what TOFS does to help the TOF/OA community.

One exceptional item in 2018 was a bequest left by the late Peter Pretious, grandfather to a young TOF. During 2018, TOFS received a magnificent £17,693 and we expect a little more to arrive in 2019. Even excluding this, the underlying income in 2018 was gratifyingly above £100,000 at £108,870.

The London Marathon is the World's largest fundraising event and remains our single most significant fundraising activity. TOFS allocates its "Golden Bond" places to suitable members or their friends in return for a fundraising commitment. Marathon-related fundraising in 2018 was approximately £14,576 a little down from the excellent outcome of 2017, but great nonetheless. Our 5-year commitment for Golden Bond places in the London Marathon was renewed during 2018, so we look forward to the continuation of this income stream.

We again obtained and allocated Charity places for the Great North Run, the World's greatest half-Marathon. Fundraising from this event was approximately £5,194, somewhat below the staggering £ 9,000 plus that was raised in 2017.

Other fundraising by members and their friends, via many, many other events, which they themselves organised, totalled some £45,666, an increase of approximately 8% from 2017.

We recorded some 87 unique member-organised events to raise money for TOFS in 2018 (82 in 2017). The average raised per event was £525 (same in 2017). Only eleven events raised more than £1000: the vast majority of events raised a few hundred pounds. The Trustees are especially grateful to members who organise these events and raise so much for TOFS.

TOFS 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 was very similar in 2018 to the 2017 level.

TOFS receives no public-sector support at all, and (in 2018) nothing 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 2018, albeit at a level dwarfed by our members' efforts. 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. Indeed, we have been notified that another corporate organisation will raise funds for TOFS in 2019, as a result of a TOF/OA family having nominated TOFS!

The TOFS book went on general sale in January 2017. The great majority of the sales were via Amazon, which represents a convenient sales channel for all. Unsurprisingly, sales in 2018 (£1637) were far below those of 2017 (nearly £7,000), which had represented a lot of pent-up demand. A further 1000 of the books were printed during 2018, and revenue to date considerably exceeds printing costs to date. The Trustees decided to retain the original pricing of the book, namely £15. This price is relatively low (it is a substantial book of 250 pages) in order to make the book accessible to as many members as possible.

The Trustees had planned for a small budget deficit in 2018. However, fundraising was far greater than had been cautiously anticipated and not all of the aspired-to projects materialised, partly because TOFS has run out of management capacity to handle projects. Thus, we ended the year with a material surplus again.

Overall expenditure in 2018 was some 34% higher than in 2017. Amongst other things, we spent significantly more on the 2018 conference, a professionally-edited video recording and sound system being some major features. We also ran a seminar for Adult TOFs in mid-year, again with professional video recording, and this represented a significant net cost to the charity.

Some £20,000 in all, has now been designated to pay for sponsorship of relevant medical research over several years. In 2018, we started to spend this, with a donation to EAT, the main body through which we liaise with the World's medical experts. Moreover, two PhD research projects are underway with significant TOFS input and support, and in one case, a commitment of partial funding.



**T.O.F.S.**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**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 2018, 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.

**Investment policy and objectives:**

For the whole of 2018, TOFS 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, Virgin Money Giving and My Donate.

A new "investment" policy was adopted in February 2018. This enables (but does not commit) TOFS 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 in early / mid 2018), the Finance Sub-Committee of TOFS decided to hold all reserves as cash in FSCS-protected savings accounts during 2018 at least. The TOFS savings accounts are with Cambridge and Counties Bank, Mansfield Building Society, COIF Charities Investment Fund and Virgin Money.

On behalf of the Council:

D Jackson (Chair)  
23 March 2019

**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 2018 set out on pages 9 to 17.

**Responsibilities and basis of report**

As the Charity Trustees of the company, (who are also the 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.

K Mealand FCCA  
Lemans  
29 Arboretum Street  
Nottingham  
NG1 4JA

23 March 2019

**T.O.F.S.**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted funds			Year	Year
		General fund	Designated funds	Restricted fund	Ended 31.12.18	Ended 31.12.17
		£	£	£	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	2	122,732	-	-	122,732	106,150
Other trading activities	3	4,164	-	-	4,164	10,415
Investments	4	2,134	-	-	2,134	1,827
		_____	_____	_____	_____	_____
<b>Total</b>		129,030	-	-	129,030	118,392
<b>EXPENDITURE ON:</b>						
Raising funds	5	3,833	-	-	3,833	5,561
Charitable activities	6	90,650	4,602	-	95,252	63,864
Other	7	1,932	-	-	1,932	1,860
		_____	_____	_____	_____	_____
<b>Total</b>		96,415	4,602	-	101,017	71,285
		_____	_____	_____	_____	_____
<b>NET INCOME/(EXPENDITURE)</b>		32,615	(4,602)	-	28,013	47,107
<b>Transfers between funds</b>		-	-	-	-	-
		_____	_____	_____	_____	_____
<b>Net movement in funds</b>		32,615	(4,602)	-	28,013	47,107
<b>TOTAL FUNDS BROUGHT FORWARD</b>		146,964	20,000	-	166,964	119,857
		_____	_____	_____	_____	_____
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>179,579</b>	<b>15,398</b>	<b>-</b>	<b>194,977</b>	<b>166,964</b>
		=====	=====	=====	=====	=====

The notes form part of these financial statements

**T.O.F.S. – COMPANY NUMBER 2202260**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2018**

	Notes	Unrestricted funds £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	-	-	-	-
		_____	_____	_____	_____
		-	-	-	-
<b>CURRENT ASSETS</b>					
Stock		2,555	-	2,555	3,265
Debtors: amounts falling due within one year	13	4,047	-	4,047	4,540
Investments	14	145,708	-	145,708	119,081
Cash at bank		47,455	-	47,455	44,423
		_____	_____	_____	_____
		199,765	-	199,765	171,309
<b>CREDITORS</b>					
Amounts falling due within one year	15	4,788	-	4,788	4,345
		_____	_____	_____	_____
<b>NET CURRENT ASSETS</b>					
		194,977	-	194,977	166,964
		_____	_____	_____	_____
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		194,977	-	194,977	166,964
		_____	_____	_____	_____
<b>NET ASSETS</b>					
		194,977	-	194,977	166,964
		=====	=====	=====	=====
<b>FUNDS</b>					
	16				
General fund				179,579	146,964
Designated funds				15,398	20,000
Restricted fund				_____	_____
				_____	_____
<b>TOTAL FUNDS</b>					
				<b>194,977</b>	<b>166,964</b>
				=====	=====

The notes form part of these financial statements

**T.O.F.S. – COMPANY NUMBER 2202260**  
**BALANCE SHEET - CONTINUED**  
**AT 31 DECEMBER 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2018 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 23 March 2019 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 2018**

**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. 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
------------------	-------------

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 2018**

**2. DONATIONS AND LEGACIES**

	<b>2018</b>	<b>2017</b>
Donations:		
Charitable Trusts, Clubs and Corporations	7,690	5,805
Individuals	8,099	4,141
In Memoriam	20,027	3,472
Members and Friends	45,666	41,625
London Marathon / Great North Run	19,770	27,953
Other	21,480	23,154
	<hr/>	<hr/>
	122,732	106,150
	<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**

	<b>2018</b>	<b>2017</b>
Sale of TOFS goods	1,637	6,704
Conference income	2,296	3,455
TOFS fundraisers and raffles	231	256
	<hr/>	<hr/>
	4,164	10,415
	<hr/> <hr/>	<hr/> <hr/>

**4. INVESTMENT INCOME**

Interest receivable	2,134	1,827
	<hr/>	<hr/>
	2,134	1,827
	<hr/> <hr/>	<hr/> <hr/>

**5. COSTS OF RAISING FUNDS**

Opening stock	3,265	2,934	
Purchases	178	3,080	
Closing stock	(2,555)	(3,265)	
	<hr/>	<hr/>	
	888	2,749	
Just giving subscription	608	468	
London Marathon / Great North Run	2,337	2,344	
	<hr/>	<hr/>	
	3,833	5,561	
	<hr/> <hr/>	<hr/> <hr/>	

**T.O.F.S.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**6. CHARITABLE ACTIVITIES**

	<b>2018</b>	<b>2017</b>
Pastoral support and information exchange:		
Leaflets and newsletters	8,032	5,875
Conference expense	14,903	6,879
Gifts and entertaining children	1,240	700
Telephone	760	457
Printing, postage, stationery, fundraising costs and publicity	11,849	4,496
Cooperation with other organisations	4,897	168
Liaison with the medical profession	775	672
Support costs (note 8)	43,821	36,586
	<hr/>	<hr/>
	86,277	55,833
Liaison with the medical profession: Support costs	7,391	6,693
Co-operation with other organisations: Travel	-	-
Support costs	1,584	1,338
	<hr/>	<hr/>
	1,584	1,338
	<hr/>	<hr/>
	95,252	63,864
	<hr/> <hr/>	<hr/> <hr/>

	<b>2018</b>	<b>2017</b>
<b>7. OTHER COSTS</b>		
Accountancy and professional fees	1,932	1,860
	<hr/>	<hr/>

**8. SUPPORT COSTS**

	<b>Pastoral support &amp; information exchange</b>	<b>Liaison with the medical profession</b>	<b>Co-operation with other organisations</b>	<b>TOTAL</b>
Wages	34,824	5,874	1,259	41,957
Finance	116	20	4	140
Information Technology	2,254	380	81	2,715
Office accommodation	4,177	705	151	5,033
Travel and sundry	2,449	413	89	2,951
	<hr/>	<hr/>	<hr/>	<hr/>
	43,821	7,391	1,584	52,796
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<b>2018</b>	<b>2017</b>
<b>9. NET INCOMING RESOURCES</b>		
Net resources are stated after charging:		
Depreciation – owned assets	-	-
Independent examiner's fees	1,500	1,452
	<hr/> <hr/>	<hr/> <hr/>



**T.O.F.S.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**Trustees' Expenses**

Six of the trustees received reimbursed expenses in the period of £4,545 (2017 - £3,794). 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 1½ (2017 – 1½)

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

Employees' emoluments can be analysed as follows:

Wages and Salaries -	£41,545 (2017 - £34,263)
Social Security costs -	£nil (2017 - £nil)
Pension costs -	£412 (2017 - £321)

**12. TANGIBLE FIXED ASSETS**

	<u>Office Equipment</u> £
<b>COST</b>	
At 1 January 2018	3,944
Additions/(Disposals)	-
	-----
At 31 December 2018	3,944
	-----
<b>DEPRECIATION</b>	
At 1 January 2018	3,944
Charge for the year	-
	-----
At 31 December 2018	3,944
	-----
<b>NET BOOK VALUE</b>	
At 31 December 2018	-
	=====
At 31 December 2017	-
	=====

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<u>31.12.18</u> £	<u>31.12.17</u> £
Accounts receivable	218	40
Prepayments and other debtors	2,111	1,930
Gift Aid	1,718	2,570
	-----	-----
	4,047	4,540
	=====	=====

**T.O.F.S.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**14. CURRENT ASSET INVESTMENTS**

	<b>2018</b>	<b>2017</b>
Cash held for investments	145,708	119,081
	<u>          </u>	<u>          </u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accountancy	1,500	1,452
Chew design, print and postage costs	1,983	2,405
Social Security & other taxes	275	267
Accruals	1,030	221
	<u>          </u>	<u>          </u>
	4,788	4,345
	<u>          </u>	<u>          </u>

**16. MOVEMENT IN FUNDS**

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

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

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

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 2018**

**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 £1,800 for entry for five runners into the London Marathon over the next year.

**19. RELATED PARTY TRANSACTIONS.**

During the year, TOFS has bought IT services amounting to £2,016 (2017 - £1,452) 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, TOFS engaged and remunerated Hayley Slater, a medical student, to work on information leaflets and research into transition/adult care pathways. Hayley is the daughter of Graham Slater, one of the Trustees.

During the year, some of the expenses reimbursed to Trustees were donated back to the Charity, which totalled £705 (2017 - £956).

**T.O.F.S.**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Year Ended 31.12.2018		Year Ended 31.12.2017	
	£	£	£	£
<b>Donations</b>				
Charitable Trusts	7,690		5,805	
Individuals	8,099		4,141	
In Memoria	20,027		3,472	
Members and Friends (see note 2)	45,666		41,625	
London Marathon and Great North Run	19,770		27,953	
Other	21,480		23,154	
		122,732		106,150
<b>Other income</b>				
Conference	2,296		3,455	
Sale of TOFS Goods	1,637		6,704	
Interest	2,134		1,827	
TOFS Fundraisers and raffles	231		256	
		6,298		12,242
<b>Total Income</b>		129,030		118,392
<b>Cost of TOFS Goods Sold</b>				
Opening stock	3,265		2,934	
Purchases	178		3,080	
Closing stock	(2,555)		(3,265)	
		888		2,749
Just giving subscription		608		468
London Marathon / Great North Run		2,337		2,344
		3,833		5,561
<b>Fundraising, Publicity &amp; Co-operation</b>				
Leaflets and newsletters	8,032		5,875	
Printing, postage, stationery, Fundraising costs & publicity	11,849		4,496	
Cooperation with other organisations	4,897		168	
Liaison with the medical profession	775		672	
		25,553		11,211
<b>Administration costs</b>				
Wages and pension costs	41,957		34,584	
Accountancy	1,932		1,860	
Telephone	760		457	
		44,649		36,901

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 2018**

	Year Ended 31.12.2018		Year Ended 31.12.2017	
	£	£	£	£
<b>Other Operating costs</b>				
Conference expense	14,903		6,879	
Gifts and entertaining children	1,240		700	
Travel & meeting	2,100		2,191	
Rent & Insurance	5,033		4,541	
Sundry expenses	851		310	
Computer costs	2,715		2,851	
Bank charges	140		140	
	—————		—————	
		26,982		17,612
		—————		—————
<b>Total Expenditure</b>		101,017		71,285
		=====		=====
<b>NET INCOME</b>		28,013		47,107
Funds brought forward		166,964		119,857
		—————		—————
Funds carried forward		194,977		166,964
		=====		=====

This page does not form part of the statutory financial statements