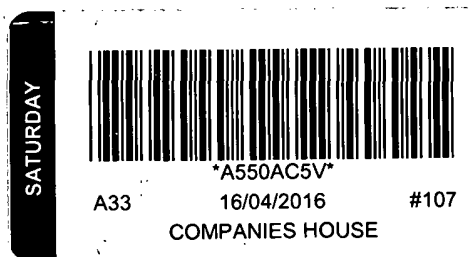


REGISTERED COMPANY NUMBER: 2202260 (England and Wales)
REGISTERED CHARITY NUMBER: 327735

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015
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 2015

	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 2015

The trustees present their report with the financial statements of the charity for the year ended 31 December 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' applicable to charities preparing their accounts in accordance with the FRSSE (effective 1 January 2015).

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 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

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 (appointed April 2015)
Gill Jackson (resigned April 2015)
Sue Lewis-Jones
Jessica Moore (appointed April 2015)

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 2015

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 vater association.

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 organisation
- not be undischarged bankrupts

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015

- 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

Two new Trustees were elected in 2015. One prospective Trustee was co-opted to the Council of Management in September, and will be proposed for election as a Trustee at the 2016 AGM.

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 2015 we continued to supply information both to new members (278 of them: 239 families, 29 adults and 10 professionals) and to existing TOF parents and carers with leaflets, brochures, and 'The TOF Child' book. All members receive our newsletter, 'CHEW', which is now being 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.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015

A conscious decision was made not to hold a TOF Conference in 2015; The COM took the view that a period of 18 months from the previous conference (held in November 2014) would enable us to identify and approach a suitable mix of speakers during 2015 for a conference which will take place in May 2016. All the basic preparation including finalising and booking the location, budget planning and a draft structure and time-table for this conference have been carried out during 2015.

In 2015 we held children's parties in Derry, Birmingham, Brighton, Edinburgh and Durham and a total of 70 families attended these organised parties. In addition we supported members who held informal get-togethers around the UK.

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. In 2015 we built on the expansion of our TLC teams which we carried out in 2014. As a result we have benefited 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. TLCs are themselves offered information on basic listening and counselling and given support from both the TOFS office and a key Trustee.

56 newly-published emergency cards were posted to members (and were available on our website to download).

A new TOFS promotional video was produced by member Cara MacDonald who is herself a TOF/OA mum and a media course leader at City College in Norwich, and media student Louise Allin.

The other significant project in 2015 was the writing of a new 'TOF Book'. This book will represent a complete re-write and update of the highly successful TOFS publication 'The TOF Child'. Significant progress has been made towards a planned publication date of May 2016 and we are grateful for the support to this project from Mr David Crabbe, Consultant Paediatric Surgeon from Leeds Teaching Hospitals NHS Trust.

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. The focus of our 2015 Awareness Week campaign was on raising awareness and culminated in having TOF posters in almost all of the major centres where surgery takes place and in as many as 30 local hospitals, many GOP surgeries, nurseries and walk in centres.

In 2015 we established a good relationship with SALT (Speech & Language Therapy) practitioners. This was the first time that TOFS had addressed this particular discipline and it has become very apparent to us that 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. Representatives from TOFS presented to a West Midlands Special Interest Group in April.

TOFS continues in its efforts to increase its profile within the medical community. We have identified two trustees to lead our efforts in this regard, Jess Moore and Graham Slater. We were delighted to be approached by representatives of 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.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015

In July we attended the annual conference of the British Association of Paediatric Surgeons (BAPS) where our Trustee Graham Slater, in his other related capacity of Chair of EAT (The Federation of Esophageal Atresia and Tracheo-esophageal fistula support groups), gave what was the first-ever presentation by a patient group representative

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

CRMLabs of Cheltenham remain our primary IT service provider for Email, Web-site and our Data-base. A number of amendments to the web-site and data-base have been made in 2015, almost all of which were provided on a 'no-charge' basis by CRMLabs. We hereby note our gratitude for these services.

Co-operation with other organisations

During 2015 we continued to play a leading role in EAT (The Federation of Esophageal Atresia and Tracheo-esophageal 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 2015 were:

- (i) the establishment of its Medical Liaison Committee. This is currently a group of nine renowned medical professionals from the disciplines of paediatric surgery, paediatric gastroenterology, ENT (Eat, Nose, Throat) and dietetics (diet and nutrition). A workshop with the EAT Medical Liaison Committee was held in October attended also by representatives from some other leading paediatric hospitals including Great Ormond Street.
- (ii) being asked to review the draft international guidelines produced by ESPGHAN (European Society of Paediatric Gastroenterology, Hepatology and Nutrition) and NASPGAN (North American Society for Pediatric Gastroenterology, Hepatology and Nutrition) for the treatment of TOF/OA patients.

In addition TOFS remain members of two other organisations:

- (i) RD UK (Rare Disease UK). RD UK is an umbrella organisation across the UK for all patient support groups. and amongst other activities maintains a dialogue with the (DoH) Department of Health, and provides a highly beneficial patient perspective into the DoH's strategic direction.
- (ii) NCVO (National Council of Voluntary Organisations)

Funding, Financial Management and Governance

In 2015, the members of TOFS (and their friends) have once more done a splendid job of raising funds for the charity. A little more than half of the charity's income comes from such fundraising, and the Trustees are very grateful for it.

The London Marathon has been particularly significant. TOFS agreed to purchase 5 "Golden Bond" runners' places for the London Marathon, initially for 5 years 2014-2018. TOFS allocates these places to suitable members or their friends in return for a fundraising commitment. The proceeds in 2014 were considerably greater (some £11,303) than the Trustees had dared hope for, and TOFS was again pleasantly surprised by an increase in Marathon-related fundraising in 2015 to just over £17,000.

Other fundraising by members and their friends fell back somewhat in 2015 from the high level of 2014.

The trustees had anticipated that 2015 might again see a surplus, as some typical expenditure events were not planned for 2015. Though income was lower than in 2014, it exceeded the Trustees' expectations, and expenditure was below the (relatively low) budget.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015

In 2015, TOFS has spent money at a rate slightly lower than that of 2014. This has been because (amongst other things) the charity has not held a conference during the year, and because the charity has not needed to send people to conferences outside the UK.

The TOFS Finance sub-committee continued to operate during 2015, recommending a budget to the Trustees at the start of the year, reviewing progress against it, and recommending a revision at mid-year. TOFS member Drew Bailey (who holds a relevant professional qualification) has remained as a member of the Finance Sub-committee and we thank him for his support.

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 during 2015 that TOFS can afford to increase expenditure and so do more good for the TOF/OA community that it serves. Plans to accelerate activity and expenditure in 2016 are in place.

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". Significant voluntary work was done on the book during 2014. The Trustees decided to forego some other activities in 2015 in order to accelerate work on the book. In 2015, a staff member has been working paid overtime to progress it and a TOFS member (who had edited the original book) has taken on the editing work, again on a paid-for basis. Some £285 was spent from the £9000 designated fund in 2015. The trustees expect to complete the work on the replacement book during 2016 and within the remaining designated funds available.

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 receives no public-sector support at all, and little by way of grants from fundraising bodies. However the number of donations from clubs and societies such as Rotary clubs and local faith groups has held up well in 2015. The Trustees regularly ask members to mention TOFS in the context of their employer's or clubs' charitable efforts, and this appears to be effective.

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 2015, TOFS has more in reserves than this policy demands, however much of the apparent excess has been set aside for special projects, such as sponsorship of research, as already mentioned.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2015

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:

A handwritten signature in black ink, appearing to be 'D Jackson', written over a horizontal line.

D Jackson (Chair)
12 March 2016

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

I report on the financial statements for the year ended 31 December 2015 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

K Mealand FCCA
Lemans
29 Arboretum Street
Nottingham
NG1 4JA

11 April 2016

T.O.F.S.
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	Unrestricted funds			Year	Year
		General fund £	Designated funds £	Restricted fund £	Ended 31.12.15 Total funds £	Ended 31.12.14 Total funds £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	72,070	-	-	72,070	78,824
Other trading activities	3	496	-	-	496	4,242
Investments	4	583	-	-	583	806
Total		73,149	-	-	73,149	83,872
EXPENDITURE ON:						
Raising funds	5	2,464	-	-	2,464	3,276
Charitable activities	6	49,195	285	-	49,480	52,247
Other	7	1,669	-	-	1,669	1,620
Total		53,328	285	-	53,613	57,143
NET INCOME		19,821	(285)	-	19,536	26,729
Transfers between funds		-	-	-	-	-
Net movement in funds		19,821	(285)	-	19,536	26,729
TOTAL FUNDS BROUGHT FORWARD		60,896	29,000	-	89,896	63,167
TOTAL FUNDS CARRIED FORWARD		80,717	28,715	-	109,432	89,896

The notes form part of these financial statements

T.O.F.S. – COMPANY NUMBER 2202260
BALANCE SHEET
AT 31 DECEMBER 2015

	Notes	Unrestricted funds £	Restricted fund £	31.12.15 Total funds £	31.12.14 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		-	-	-	-
CURRENT ASSETS					
Stock		1,277	-	1,277	695
Debtors: amounts falling due within one year	13	5,103	-	5,103	4,826
Investments	14	75,629	-	75,629	50,761
Cash at bank		31,772	-	31,772	37,140
		<hr/>	<hr/>	<hr/>	<hr/>
		113,781	-	113,781	93,422
CREDITORS					
Amounts falling due within one year	15	4,349	-	4,349	3,526
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		109,432	-	109,432	89,896
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		109,432	-	109,432	89,896
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		109,432	-	109,432	89,896
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS					
General fund	16			80,717	60,896
Designated funds				28,715	29,000
Restricted fund				-	-
				<hr/>	<hr/>
TOTAL FUNDS				109,432	89,896
				<hr/>	<hr/>

The notes form part of these financial statements

T.O.F.S. – COMPANY NUMBER 2202260
BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2015

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.


The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2015 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 for Smaller Entities (effective January 2015).

The financial statements were approved by the Council of Management on 12 March 2016 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 2015

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The accounts 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 for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (FRSSE) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 (FRSSE) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

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.

Resources expended

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 rates in order to write off each asset over its estimated useful life:

Office equipment	33% on cost
------------------	-------------

From 1st January 2012, the Trustees have 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.

The cash held for investment purposes has been reclassified as investments in accordance with SORP FRSSE. This was previously treated as cash at bank.

Taxation

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

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 2015

2. DONATIONS AND LEGACIES

	2015	2014
Donations:		
Charitable Trusts, Clubs and Corporations	4,802	8,954
Individuals	4,673	4,543
In Memoria	422	655
Members and Friends	24,725	34,264
London Marathon	17,075	11,303
Other	20,373	19,105
	<hr/>	<hr/>
	72,070	78,824
	<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.

3. INCOME FROM OTHER TRADING ACTIVITIES

	2015	2014
Sale of TOFS goods	244	516
Conference income	-	2,869
TOFS fundraisers and raffles	-	114
Fundraising 200 club	240	743
Fundraising Missionfish	12	-
	<hr/>	<hr/>
	496	4,242
	<hr/> <hr/>	<hr/> <hr/>

4. INVESTMENT INCOME

Interest receivable	583	806
	<hr/>	<hr/>
	583	806
	<hr/> <hr/>	<hr/> <hr/>

5. COSTS OF RAISING FUNDS

Opening stock	695	315
Purchases	872	990
Closing stock	(1,277)	(695)
	<hr/>	<hr/>
	290	610
200 club prizes	150	650
Just giving subscription	216	216
London Marathon	1,808	1,800
	<hr/>	<hr/>
	2,464	3,276
	<hr/> <hr/>	<hr/> <hr/>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

6. CHARITABLE ACTIVITIES

Pastoral support and information exchange:			
Leaflets and newsletters	5,769	7,797	
Conference expense	-	4,727	
Gifts and entertaining children	2,317	1,217	
Telephone	632	469	
Printing, postage, stationery, fundraising costs and publicity	3,078	5,118	
Support costs (note 8)	31,694	29,107	
		<u>43,490</u>	<u>48,435</u>
Liaison with the medical profession:			
Support costs		4,474	1,583
Co-operation with other organisations:			
Travel	398	1,278	
Support costs	1,118	951	
		<u>1,516</u>	<u>2,229</u>
		<u>49,480</u>	<u>52,247</u>
		2015	2014

7. OTHER COSTS

Accountancy and professional fees	<u>1,669</u>	<u>1,620</u>
-----------------------------------	--------------	--------------

8. SUPPORT COSTS

	Pastoral support & information exchange	Liaison with the medical profession	Co-operation with other organisations	TOTAL
Wages	23,739	3,351	838	27,928
Finance	30	4	1	35
Information Technology	2,419	342	85	2,846
Office accommodation	3,799	536	134	4,469
Travel and sundry	1,707	241	60	2,008
	<u>31,694</u>	<u>4,474</u>	<u>1,118</u>	<u>37,286</u>

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

9. NET INCOMING RESOURCES

	2015	2014
Net resources are stated after charging:		
Depreciation – owned assets	-	-
Independent examiner's fees	1,368	1,332
	<u>1,368</u>	<u>1,332</u>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2015 nor for the year ended 31 December 2014.

Trustees' Expenses

All the trustees received reimbursed expenses in the period of £1,473 (2014 - £1,883). The majority of these were donated back to TOFS by the Trustees.

11. STAFF COSTS

The average number of full time equivalent employees during the period was 1 (2014 – 1)

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

Employees' emoluments can be analysed as follows:

Wages - £27,928 (2014 - £24,815)

12. TANGIBLE FIXED ASSETS

	<u>Office Equipment</u> £
COST	
At 1 January 2015	13,125
Additions	-
	<hr/>
At 31 December 2015	13,125
	<hr/>
DEPRECIATION	
At 1 January 2015	13,125
Charge for year	-
	<hr/>
At 31 December 2015	13,125
	<hr/>
NET BOOK VALUE	
At 31 December 2015	-
	<hr/> <hr/>
At 31 December 2014	-
	<hr/> <hr/>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.12.15</u> £	<u>31.12.14</u> £
Accounts receivable	218	218
Prepayments and other debtors	3,260	2,671
Gift Aid	1,625	1,937
	<hr/>	<hr/>
	5,103	4,826
	<hr/> <hr/>	<hr/> <hr/>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

14. CURRENT ASSET INVESTMENTS

Cash held for investments	75,629	50,761
	<u> </u>	<u> </u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accountancy	1,368	1,332
Chew design, print and postage costs	1,431	1,727
Social Security & other taxes	241	185
Accruals	1,309	282
	<u> </u>	<u> </u>
	4,349	3,526
	<u> </u>	<u> </u>

16. MOVEMENT IN FUNDS

	<u>At 1.1.15</u>	<u>Net Movement</u>	<u>Transfers</u>	<u>At 31.12.15</u>
	£	<u>in funds</u>	<u>between funds</u>	£
		£	£	
Unrestricted funds				
General Fund	60,896	19,821	-	80,717
Designated Fund – TOFS book	9,000	(285)	-	8,715
Designated Fund – Medical research	20,000	-	-	20,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Restricted fund	89,896	19,536	-	109,432
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	89,896	19,536	-	109,432
	<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	73,149	53,328	-	19,821
Designated Funds	-	285	-	(285)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Restricted fund	73,149	53,613	-	19,536
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	73,149	53,613	-	19,536
	<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 2015

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 £5,400 for entry for five runners into the London Marathon over the next three years.

19. RELATED PARTY TRANSACTIONS.

During the year, TOFS has bought IT services amounting to £1,554 (2014 - £1,232) from 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 2015

	Year Ended 31.12.2015		Year Ended 31.12.2014	
	£	£	£	£
Donations				
Charitable Trusts	4,802		8,954	
Individuals	4,673		4,543	
In Memoria	422		655	
Members and Friends (see note 2)	24,725		34,264	
London Maraton	17,075		11,303	
Other	20,373		19,105	
		72,070		78,824
Other income				
Conference 2014	-		2,869	
Activities for generating funds - 200 Club	240		743	
- Missionfish	12		-	
Sale of TOFS Goods	244		516	
Interest	583		806	
TOFS Fundraisers and raffles	-		114	
		1,079		5,048
Total Incoming Resources		73,149		83,872
Cost of TOFS Goods Sold				
Opening stock	695		315	
Purchases	872		990	
Closing stock	(1,277)		(695)	
		290		610
200 club prizes		150		650
Just giving subscription		216		216
London Marathon		1,808		1,800
		2,464		3,276
Fundraising, Publicity & Co-operation				
Leaflets & newsletters	5,769		7,797	
Printing, postage, stationery, Fundraising costs & publicity	3,476		6,396	
		9,245		14,193
Administration costs				
Wages	27,928		24,815	
Accountancy	1,669		1,620	
Telephone	632		469	
		30,229		26,904

T.O.F.S.
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2015

	Year Ended 31.12.2015		Year ended 31.12.2014	
	£	£	£	£
Other Operating costs				
Conference expense	-		4,727	
Gifts and entertaining children	2,317		1,217	
Travel & meeting	1,792		1,218	
Rent & Insurance	4,469		4,469	
Sundry expenses	216		122	
Computer costs	2,846		995	
Bank charges	35		22	
	<hr/>	11,675	<hr/>	12,770
		<hr/>		<hr/>
Total Resources Expended		53,613		57,143
		<hr/>		<hr/>
NET INCOMING RESOURCES		19,536		26,729
Funds brought forward		89,896		63,167
		<hr/>		<hr/>
Funds carried forward		109,432		89,896
		<hr/>		<hr/>