

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 2014
FOR
T.O.F.S.

← 2

Lemans
29 Arboretum Street
Nottingham
NG1 4JA

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T.O.F.S.
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

	Page
Report of the Trustees	1
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	11
Detailed Statement of Financial Activities	16

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2014

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 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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

Wendy Bell	(resigned 22 March 2014)
Dennis Harvey	
Sandra Hawkins	(resigned 24 September 2014)
Gill Jackson	
Sue Lewis-Jones	
Caroline Love	(resigned 14 June 2014)
Sophie Smallwood	(resigned 26 June 2013)

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 2014

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 2014

- 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

No new Trustees were elected in 2014, however two prospective Trustees were co-opted to the Council of Management, and both will be proposed for election as Trustees at the 2015 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 2014 we continued to supply information both to new members (317 of them 261 families, 41 adults and 15 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 2014

We held a successful TOF Family Congress on November 1st 2014. The event was attended by over 130 people (58 TOF/OA families) who attended an interesting and informative series of presentations and workshops which were dominated by feedback presentations from the 3rd International OA Conference which was held in October 2014.

We were fortunate that amongst our presenters were Professor Rene Wijnen, head of Paediatric Surgery at Rotterdam Children's Hospital, and who was the Chair of the aforementioned international conference. In addition presentations were made on other topics including Professor Paolo de Coppi of GOSH, London who explained the Tissue-Engineering Programme which he is leading which may lead in the future to the possibility of a replacement oesophagus, and Charles Shaw-Smith who presented an update on his Genetic Research programme.

In 2014 we held children's parties at Nottingham, London, Blackburn, Belfast and Motherwell and 283 people (77 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 2014 we expanded our TLC teams and as a result 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.

Liaison with the medical profession

We continued in our commitment to disseminating information to practitioners from health, education and social care. We were 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. Our activities in this area were led by Dr Caroline Love, and following her resignation as a Trustee, we will in 2015 establish an alternative lead person for these activities.

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 2014, almost all of which were provided on a 'no-charge' basis by CRMLabs. We hereby note our gratitude for these services.

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2014

Co-operation with other organisations

During 2014 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 2013 for a period of two years and continues to be EAT's Chairman

EAT's key activity during 2014 was its involvement (through its Vice-Chair Jo-Anne Fruithof) in the organising committee for the third international OA symposium in Rotterdam in October 2014 This provided TOFS - together with its sister organisations from other countries- an opportunity to positively influence the focus and agenda of this event Agreement was attained with the conference organisers for 20 places at a significantly reduced tariff to be available to members of Support Groups and TOFS were able to send three delegates in addition to EAT Chairman Graham Slater Additionally our oldest TOF member (and oldest TOF survivor in Europe) Bridget Barson, was also invited as a special guest of the organisers

Additionally EAT carried out the first ever international internet-based survey of TOF parents and patients This resulted in over 1000 responses of which around 170 were from the UK A brief summary of results was presented at the TOFS Family Conference, referred to above, and an initial report will be posted on the EAT and TOFS websites in early January 2015

Funding, Financial Management and Governance

The TOFS Finance sub-committee continued its work throughout 2014, setting a budget and reviewing progress against it We are pleased to note that 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

Largely because of the superb fundraising efforts of our members, 2014 income has significantly exceeded both budget and the 2013 result, leaving TOFS with a considerable surplus for 2014 This means that TOFS has recorded two years of surpluses in 2013 and 2014, following on from two years of deficits in 2011 and 2012

In 2014, TOFS has continued to spend money at a rate similar only slightly higher than that of 2013 As has been the case in recent years, actual expenditure has turned out to be slightly below budget The Trustees have continued to limit expenditure, and focus on value-for-money

The largest development in terms of finances in 2014 has been taking part in the London Marathon TOFS has agreed to purchase 5 "Golden Bond" runners' places for 2014-2018 TOFS allocates these places to suitable members or their friends in return for a fundraising commitment Though the cost has been substantial, the proceeds have been considerably more so the net benefit to TOFS was approximately £14000 Other fundraising by members and their friends has also increased during 2014, for which the Trustees are very grateful

TOFS receives no public-sector support at all, and relatively 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 appears to have increased in 2014 This may be a consequence of the Trustees asking members to mention TOFS in the context of their employer's or club's charitable efforts

In 2013, TOFS became one of the many victims of the collapse of the donations website "CharityGiving" Some TOFS members had used this to collect donations for sponsored events online This website had also been used to accept online payments for TOFS conferences and membership donations The relevant regulator (The Charity Commission) put CharityGiving into administration in Summer 2013, and TOFS received a first distribution of funds in late 2014 Charity Giving had collected in the region of £2400 for ultimate payment to TOFS, and TOFS received some £815 It is possible that TOFS may yet receive some more money, as the administrators of Charity giving pursue further assets

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 is now shown as being designated fund, to pay (over some time) the costs of producing the replacement for the book "The TOF Child" Significant work has been done on the book during 2014, but this has all been voluntary so far and no expenses have yet been incurred

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2014

During 2014, the Trustees decided to designate a further £10,000 to fund relevant medical research. Thus, 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 to abandon the first agreed research project, though no funds had yet been spent upon it.

It is very possible that the Trustees will decide that further money should be designated for spending upon other substantial projects of long term value to the TOF/OA community, which may include other research into the TOF/OA condition.

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

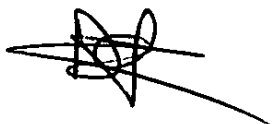
Like other charities, TOFS requires reserves in order to operate in the short term and to satisfy legal obligations in the event of the end of funding, a major reduction of funding or a delay in further funding becoming available. In the event of having to close the charity, the reserves would enable 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 2014, 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.

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 and My Donate. An account was operated with CharityGiving for the first part of 2013, but this is no longer active.

All of TOFS' reserves are held in accounts with COIF Charities Investment Fund, Virgin Money and Cambridge & Counties Bank. The latter account was opened in October 2014. 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)
18 April 2015

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

I report on the financial statements for the year ended 31 December 2014 set out on pages 8 to 15

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

8 June 2015

T.O.F.S.
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	Unrestricted funds			Year	Year
		General fund	Designated funds	Restricted fund	Ended 31 12 14	Ended 31 12 13
		£	£	£	Total funds £	Total funds £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	77,024	-	-	77,024	64,566
Activities for generating funds	3	4,242	-	-	4,242	8,804
Investment income	4	806	-	-	806	567
Total incoming resources		82,072	-	-	82,072	73,937
RESOURCES EXPENDED						
Costs of generating funds	5	1,476	-	-	1,476	1,128
Charitable activities	6	51,737	-	510	52,247	50,532
Governance costs	7	1,620	-	-	1,620	1,672
Total resources expended		54,833	-	510	55,343	53,332
NET INCOMING/(OUTGOING) RESOURCES before transfers						
		27,239	-	(510)	26,729	20,605
Gross transfers between funds		(10,000)	10,000	-	-	-
Net movement in funds		17,239	10,000	(510)	26,729	20,605
TOTAL FUNDS BROUGHT FORWARD		43,657	19,000	510	63,167	42,562
TOTAL FUNDS CARRIED FORWARD		60,896	29,000	-	89,896	63,167

T.O F.S. – COMPANY NUMBER 2202260
BALANCE SHEET
AT 31 DECEMBER 2014

	Notes	Unrestricted funds £	Restricted fund £	31.12.14 Total funds £	31.12.13 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	-
CURRENT ASSETS					
Stock		695	-	695	315
Debtors amounts falling due within one year	13	4,826	-	4,826	3,613
Cash at bank		87,901	-	87,901	62,696
		93,422	-	93,422	66,624
CREDITORS					
Amounts falling due within one year	14	3,526	-	3,526	3,457
NET CURRENT ASSETS					
		89,896	-	89,896	63,167
TOTAL ASSETS LESS CURRENT LIABILITIES					
		89,896	-	89,896	63,167
NET ASSETS					
		89,896	-	89,896	63,167
FUNDS					
General fund	15			60,896	43,657
Designated funds				29,000	19,000
Restricted fund				-	510
TOTAL FUNDS					
				89,896	63,167

The notes form part of these financial statements

T.O.F.S.
BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2014

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2014 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 April 2008)

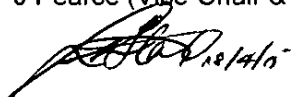
The financial statements were approved by the Council of Management on 18 April 2015 and were signed on its behalf by



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 2014

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the requirements of the Statement of Recommended Practice, Accounting and Reporting by charities, SORP 2005, the Companies Act 2006 and applicable accounting standards

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

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

2. VOLUNTARY INCOME

	Year Ended <u>31 12 14</u> £	Year Ended <u>31 12 13</u> £
Donations		
Charitable Trusts, Clubs and Corporations	8,954	7,834
Individuals	4,543	4,358
In Memoriam	655	11,525
Members and Friends	43,767	20,718
Other	19,105	20,131
	<hr/>	<hr/>
	77,024	64,566
	<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

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

3. ACTIVITIES FOR GENERATING FUNDS

	2014	2013
Sale of TOFS goods	516	449
Conference income	2,869	2,383
TOFS fundraisers and raffles	114	5,107
Fundraising 200 club	743	794
Fundraising Missionfish	-	71
	<hr/>	<hr/>
	4,242	8,804
	<hr/> <hr/>	<hr/> <hr/>

4. INVESTMENT INCOME

	2014	2013
Interest receivable	806	567
	<hr/>	<hr/>
	806	567
	<hr/> <hr/>	<hr/> <hr/>

5 COSTS OF GENERATING FUNDS

	2014	2013	
Opening stock	315	627	
Purchases	990	-	
Closing stock	(695)	(315)	
	<hr/>	<hr/>	
		610	312
200 club prizes		650	600
Justgiving subscription		216	216
		<hr/>	<hr/>
		<u>1,476</u>	<u>1,128</u>

6 CHARITABLE ACTIVITIES

Pastoral support and information exchange			
Leaflets and newsletters	7,797	5,248	
Conference expense	4,727	5,620	
Gifts and entertaining children	1,217	915	
Telephone	469	206	
Printing, postage, stationery, fundraising costs and publicity	5,118	1,820	
Support costs (note 8)	29,107	33,785	
	<hr/>	<hr/>	
		48,435	47,594
Liaison with the medical profession			
Support costs		1,583	1,835
Co-operation with other organisations			
Travel	1,278	-	
Support costs	951	1,103	
	<hr/>	<hr/>	
		2,229	1,103
		<hr/>	<hr/>
		<u>52,247</u>	<u>50,532</u>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

		2014	2013	
7. GOVERNANCE COSTS				
Accountancy and professional fees		<u>1,620</u>	<u>1,672</u>	
8. SUPPORT COSTS				
	Pastoral support & information exchange	Liaison with the medical profession	Co-operation with other organisations	TOTAL
Wages	22,830	1,241	744	24,815
Finance	19	2	1	22
Information Technology	915	50	30	995
Office accommodation	4,111	223	135	4,469
Travel and sundry	1,232	67	41	1,340
	<u>29,107</u>	<u>1,583</u>	<u>951</u>	<u>31,641</u>

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

9 NET INCOMING RESOURCES	2014	2013
Net resources are stated after charging		
Depreciation – owned assets	-	-
Independent examiner's fees	<u>1,332</u>	<u>1,296</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2014 nor for the year ended 31 December 2013

Trustees' Expenses

All the trustees received reimbursed expenses in the period of £1,883 (2013 - £1,797) 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 (2013 – 1)

No employee received emoluments of more than £60,000

Employees' emoluments can be analysed as follows

Wages & NI - £24,815 (2013 - £26,697)

T.O.F.S
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

12. TANGIBLE FIXED ASSETS

	<u>Office Equipment</u> £
COST	
At 1 January 2014	13,125
Additions	-
	<hr/>
At 31 December 2014	13,125
	<hr/>
DEPRECIATION	
At 1 January 2014	13,125
Charge for year	-
	<hr/>
At 31 December 2014	13,125
	<hr/>
NET BOOK VALUE	
At 31 December 2014	-
	<hr/> <hr/>
At 31 December 2013	-
	<hr/> <hr/>

13. DEBTORS. AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31 12 14</u> £	<u>31 12 13</u> £
Accounts receivable	218	53
Prepayments and other debtors	2,671	1,892
Gift Aid	1,937	1,668
	<hr/>	<hr/>
	4,826	3,613
	<hr/> <hr/>	<hr/> <hr/>

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accountancy	1,332	1,296
Chew design, print and postage costs	1,727	-
Social Security & other taxes	185	283
Accruals	282	1,878
	<hr/>	<hr/>
	3,526	3,457
	<hr/> <hr/>	<hr/> <hr/>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

15 MOVEMENT IN FUNDS

	<u>At 1 1 14</u>	<u>Net Movement</u>	<u>Transfers</u>	<u>At 31 12 14</u>
	£	in funds	between funds	£
	£	£	£	£
Unrestricted funds				
General Fund	43,657	27,239	(10,000)	60,896
Designated Fund – TOFS book	9,000	-	-	9,000
Designated Fund – Medical research	10,000	-	10,000	20,000
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds	62,657	27,239	-	89,896
	510	(510)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	63,167	26,729	-	89,896
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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	82,072	54,833	-	27,239
Designated Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted fund	82,072	54,833	-	27,239
	-	510	-	(510)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	82,072	55,343	-	26,729
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The restricted fund arose as a result of a donation from the Winifred Eileen Kemp Trust and is to fund Members' Children's parties for 2013 and 2014

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

16. ULTIMATE CONTROLLING PARTY

The charity is under the control of its trustees

17 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

18. RELATED PARTY TRANSACTIONS.

During the year, TOFS has bought IT services amounting to £1,232 (2013 - £3,009) 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 2014

	Year Ended 31 12 2014		Year Ended 31 12 2013	
	£	£	£	£
Donations				
Charitable Trusts	8,954		7,834	
Individuals	4,543		4,358	
In Memoria	655		11,525	
Members and Friends (see note 2)	43,767		20,718	
Other	19,105		20,131	
	<hr/>		<hr/>	
		77,024		64,566
Other income				
Conference 2014	2,869		-	
Conference 2013	-		2,383	
Activities for generating funds - 200 Club	743		794	
- Missionfish	-		71	
Sale of TOFS Goods	516		449	
Interest	806		567	
TOFS Fundraisers and raffles	114		5,107	
	<hr/>		<hr/>	
		5,048		9,371
		<hr/>		<hr/>
Total Incoming Resources		82,072		73,937
		<hr/>		<hr/>
Cost of TOFS Goods Sold				
Opening stock	315		627	
Purchases	990		-	
Closing stock	(695)		(315)	
	<hr/>		<hr/>	
		610		312
200 club prizes		650		600
Justgiving subscription		216		216
		<hr/>		<hr/>
		1,476		1,128
Fundraising, Publicity and Co-operation				
Leaflets & newsletters	7,797		5,248	
Printing, postage, stationery, fundraising fees & publicity	6,396		1,820	
	<hr/>		<hr/>	
		14,193		7,068
Administration costs				
Wages	24,815		26,697	
Accountancy	1,620		1,672	
Telephone	469		206	
	<hr/>		<hr/>	
		26,904		28,575

T.O.F.S.
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2014

	Year Ended 31.12 2014		Year ended 31 12 2013	
	£	£	£	£
Other Operating costs				
Conference expense	4,727		5,620	
Gifts and entertaining children	1,217		915	
Travel & meeting	1,218		762	
Rent & Insurance	4,469		5,494	
Sundry expenses	122		112	
Computer costs	995		3,573	
Bank charges	22		85	
	<hr/>	12,770	<hr/>	16,561
Total Resources Expended		<hr/>		<hr/>
		55,343		53,332
		<hr/>		<hr/>
NET INCOMING RESOURCES		26,729		20,605
Funds brought forward		63,167		42,562
		<hr/>		<hr/>
Funds carried forward		89,896		63,167
		<hr/>		<hr/>