

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2008
FOR
T.O.F.S.



Lemans
29 Arboretum Street
Nottingham
NG1 4JA

T.O.F.S.
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FOR THE YEAR ENDED 30 NOVEMBER 2008

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T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2008

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 30 November 2008. 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

Gren Shepherd	Chair
Roger Ducat	Vice-Chair (resigned 30.11.08)
Sandra Hawkins	Treasurer
Mike Brown	(resigned 30.11.07)
Pat Fergusson	(resigned 30.11.08)
Pat Furley	(resigned 31.01.08)
Dennis Harvey	(appointed 31.05.08)
Sue Lewis-Jones	(appointed 31.05.08)
Christine Shepherd	
Graham Slater	(appointed 31.05.08)
Duncan Jackson	

Co-opted Member

John Pearce	(appointed 31.05.08)
Drew Bailey	(appointed 31.05.08)

Company Secretary

Duncan Jackson	Secretary
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Accountants

Lemans
29 Arboretum Street
Nottingham
NG1 4JA

Bankers

Lloyds TSB
Northfield Branch
Ariel House
2138 Coventry Road
Sheldon
Birmingham
B26 3JW

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2008

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 tracheo 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 organization 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 organizational 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
- Through establishing adequate financial reserves

RECRUITMENT AND APPOINTMENT OF TRUSTEES

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

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

- be over the age of 18
- already be or become members of the organization
- not be undischarged bankrupts

T.O.F.S.
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2008

- 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 families of children born unable to swallow. We aim to do this by providing mutual support and information to parents of children born with tracheo-oesophageal fistula, oesophageal atresia and with the VACTERL Association.

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:

During the '07-'08 accounting period our membership increased from 1058 members to 1136 members. We supplied information over the telephone, supported parents on a personal level and put plans in place for our biennial conference where families will meet up and learn more about the condition, its cause, treatment and ongoing management.

We supplied information to families in the form of leaflets, brochures, our TOF Child book, and quarterly newsletter, *CHEW*. We provided emotional support, listening to parents' concerns and offering advice and help where appropriate. We organised social events where families met up and forged friendships.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2008

We continued to develop our website and commissioned a new 'child-friendly' TOFS logo which sends out a clear message about the support we offer to families. The community forum on our website played a big part in our activity over the year with members 'giving something back' by offering each other emotional support alleviating the feeling of isolation that is often synonymous with having a TOF child. We carefully monitored the forum to help us identify what members need from TOFS and where possible we met those needs. We offered advice to members in relation to benefits they are entitled to.

We increased our volunteering support with five long awaited new members on our Council of Management and almost doubled our volunteer team of telephone support with four new volunteers. Work commenced on the second edition of 'The TOF Child' book with revised articles and new topics. We supported our members in their fundraising efforts by providing TOFS sponsorship packs and promoting their efforts on our website.

We disseminated information to practitioners from health, education and social care. A hospital liaison sub-committee put plans in place to develop relationships with the big teaching hospitals to raise awareness of the group and the ongoing problems that our families face. We continued to employ our administrative assistant, Jayne Allitt at 20 hours per week and we appointed an office manager in June '08 also on a part-time basis. Our staff stagger their hours so that the office is usually available for enquiries from Monday to Friday.

Financial Review and Reserves policy

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. The reserves will 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. Trustees have set the minimum level of reserves at an amount sufficient to cover trading for a six month period.

Investment policy and objectives:

Deposits are held at Lloyds TSB Bank Ltd and COIF Charities Investment Fund. These are organisations which identify with the Charity Sector and which are secure and pay interest on sums invested.

On behalf of the Council:



G Shepherd (Chair)
10 May 2009

REPORT OF THE ACCOUNTANTS TO THE TRUSTEES OF
T.O.F.S.

We report on the financial statements for the year ended 30 November 2008 set out on pages 6 to 12.

Respective responsibilities of trustees and reporting accountants

As described on pages 6 to 12 the charitable company's trustees are responsible for the preparation of the financial statements and considers that the charitable company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the charitable company, and making such limited enquiries of the officers of the charitable company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion:

- (a) the financial statements are in agreement with the accounting records kept by the charitable company under Section 221 of the Companies Act 1985;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
 - (i) the financial statements have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the Act; and
 - (ii) the charitable company satisfied the conditions for exemption from an audit of the financial statements for the year specified in Section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in Section 249B(1).

Lemans
29 Arboretum Street
Nottingham
NG1 4JA

10 May 2009

T.O.F.S.
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 NOVEMBER 2008

	Notes	Unrestricted funds £	Restricted funds £	30.11.08 Total Funds £	30.11.07 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Donations and gifts	2	40,635	-	40,635	81,568
Subscriptions		13,128	-	13,128	10,923
Sale of TOFS goods and other income		1,015	-	1,015	3,584
Investment income	3	2,852	-	2,852	2,499
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		57,630	-	57,630	98,574
RESOURCES EXPENDED					
Charitable activities					
Costs of TOFS goods sold		3,106	-	3,106	517
Fundraising and publicity		21,571	-	21,571	28,568
Administration costs		25,368	-	25,368	29,762
Other operating costs		13,513	-	13,513	39,310
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		63,558	-	63,558	98,157
NET (OUTGOING)/INCOMING RESOURCES					
before transfers		(5,928)	-	(5,928)	417
Gross transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(5,928)	-	(5,928)	417
TOTAL FUNDS BROUGHT FORWARD		54,269	-	54,269	53,852
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		48,341	-	48,341	54,269
		<hr/>	<hr/>	<hr/>	<hr/>

T.O.F.S.
BALANCE SHEET
AT 30 NOVEMBER 2008

	Notes	Unrestricted funds £	Restricted funds £	30.11.08 Total Funds £	30.11.07 Total Funds £
FIXED ASSETS					
Tangible asset	7	508	-	508	1,146
		<hr/>	<hr/>	<hr/>	<hr/>
		508	-	508	1,146
CURRENT ASSETS					
Stock		1,149	-	1,149	2,336
Debtors: amounts falling due within one year	8	2,640	-	2,640	1,981
Cash at bank		59,199	-	59,199	50,413
		<hr/>	<hr/>	<hr/>	<hr/>
		62,988	-	62,988	54,730
CREDITORS					
Amounts falling due within one year	9	15,155	-	15,155	1,607
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		47,833	-	47,833	53,123
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		48,341	-	48,341	54,269
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		48,341	-	48,341	54,269
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS					
Unrestricted funds	10			48,341	54,269
Restricted funds				-	-
				<hr/>	<hr/>
TOTAL FUNDS				48,341	54,269
				<hr/>	<hr/>

The notes form part of these financial statements

T.O.F.S.
BALANCE SHEET - CONTINUED
AT 30 NOVEMBER 2008

The charitable company is entitled to exemption from audit under Section 249A(2) of the Companies Act 1985 for the year ended 30 November 2008.


The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 30 November 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The trustees acknowledge their responsibilities for


- (a) ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 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 year and of its surplus or deficit for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 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 VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board of Trustees on 10 May 2009 and were signed on its behalf by:



G Shepherd (Chair) – Trustee



S Hawkins (Treasurer) – Trustee

The notes form part of these financial statements

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2008

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 January 2007), the requirements of the Statement of Recommended Practice, Accounting and Reporting by charities, SORP 2005, the Companies Act 1985 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
Medical equipment	33% on cost

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 30 NOVEMBER 2008

2. DONATIONS AND GIFTS

	<u>30.11.08</u>	<u>30.11.07</u>
	£	£
Charitable Trusts	758	31,729
Individuals	6,738	8,015
In memoria	2,446	1,031
Members and Friends	29,046	36,926
Other	1,647	3,867
	<hr/>	<hr/>
	40,635	81,568
	<hr/>	<hr/>

3. INVESTMENT INCOME

Interest receivable	2,852	2,499
	<hr/>	<hr/>
	2,852	2,499
	<hr/>	<hr/>

4. NET INCOMING RESOURCES

Net resources are stated after charging:		
Depreciation –owned assets	638	1,198
Accountancy	1,035	925
	<hr/>	<hr/>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2008 nor for the year ended 30 November 2007.

Trustees' Expenses

Trustees received reimbursed expenses in the year of £2,498 (2007 - £nil).

6. STAFF COSTS

The average number of full time equivalent employees during the year was one (2007 – one)

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

Employees emoluments can be analysed as follows:

Wages & NI - £18,638 (2007 - £20,866)

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2008

7. TANGIBLE FIXED ASSETS

	<u>Office Equipment</u> £
COST	
At 1 December 2007	11,245
Additions	-
	<hr/>
At 30 November 2008	11,245
	<hr/>
DEPRECIATION	
At 1 December 2007	10,099
Charge for year	638
	<hr/>
At 30 November 2008	10,737
	<hr/>
NET BOOK VALUE	
At 30 November 2008	508
	<hr/> <hr/>
At 30 November 2007	1,146
	<hr/> <hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>30.11.08</u> £	<u>30.11.07</u> £
Accounts receivable	44	254
Prepayments	2,596	1,727
	<hr/>	<hr/>
	2,640	1,981
	<hr/> <hr/>	<hr/> <hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals and deferred income	15,155	1,607
	<hr/>	<hr/>
	15,155	1,607
	<hr/> <hr/>	<hr/> <hr/>

T.O.F.S.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2008

10. MOVEMENT IN FUNDS

	<u>At 1.12.07</u>	<u>Net Movement</u>	<u>Transfers</u>	<u>At 30.11.08</u>
	£	in funds	between funds	£
Unrestricted funds		£	£	
Accumulated Fund	54,269	(5,928)	-	48,341
	<hr/>	<hr/>	<hr/>	<hr/>
	54,269	(5,928)	-	48,341
Restricted funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	54,269	(5,928)	-	48,341
	<hr/>	<hr/>	<hr/>	<hr/>

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

	<u>Incoming</u>	<u>Resources</u>	<u>Gains and</u>	<u>Movement</u>
	resources	expended	losses	in funds
Unrestricted funds				
Accumulated Fund	57,630	(63,558)	-	(5,928)
	<hr/>	<hr/>	<hr/>	<hr/>
	57,630	(63,558)	-	(5,928)
Restricted funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	57,630	(63,558)	-	(5,928)
	<hr/>	<hr/>	<hr/>	<hr/>

11. ULTIMATE CONTROLLING PARTY

The charity is under the control of its trustees.

T.O.F.S.
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 NOVEMBER 2008

	2008		2007
	£	£	£
Donations			
Charitable Trusts	758		31,729
Individuals	6,738		8,015
In Memoria	2,446		1,031
Members and Friends	29,046		36,926
Other	1,647		3,867
	<hr/>		<hr/>
		40,635	81,568
Other income			
Subscriptions	13,128		10,923
Conferences	-		-
Grand Draw	-		1,143
Sale of TOFS Goods	1,015		2,441
Interest	2,852		2,499
	<hr/>		<hr/>
		16,995	17,006
		<hr/>	<hr/>
Total Incoming Resources		57,630	98,574
		<hr/>	<hr/>
Cost of TOFS Goods Sold			
Opening stock	2,336		1,603
Purchases	1,919		1,250
Closing stock	(1,149)		(2,336)
	<hr/>		<hr/>
		3,106	517
Fundraising & Publicity			
Leaflets & newsletters	12,920		4,693
Printing, postage, stationery & publicity	8,651		23,875
	<hr/>		<hr/>
		21,571	28,568
Administration costs			
Wages	19,234		20,866
Accountancy	1,329		1,248
Professional charges	3,465		6,102
Telephone	1,340		1,546
	<hr/>		<hr/>
		25,368	29,762

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 30 NOVEMBER 2008

	2008		2007
	£	£	£
Other Operating costs			
Conference expense	-		7,278
Donations	1,000		750
Gifts and entertaining children	140		1,751
Travel & meeting	3,755		5,967
Rent & Insurance	3,532		3,690
Sundry expenses	2,414		5,408
Hire of equipment	324		853
Depreciation	638		1,198
Support costs	-		10,500
Repairs and renewals	1,212		957
Bank charges	6		135
Credit card merchant service fees	492		823
	<hr/>	13,513	<hr/>
			39,310
		<hr/>	<hr/>
Total Resources Expended		63,558	98,157
		<hr/>	<hr/>
NET (OUTGOING)/INCOMING RESOURCES		(5,928)	417
Funds brought forward		54,269	53,852
		<hr/>	<hr/>
Funds carried forward		48,341	54,269
		<hr/>	<hr/>

This page does not form part of the statutory financial statements