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 2025

FOR

T.O.F.S.

Lemans
29 Arboretum Street
Nottingham
NG1 4JA

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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 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland published in October 2019.

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

Drew Bailey	Chair (resigned 17 October 2025)
To'neill Bala	Secretary (from 12 July 2025)
Duncan Jackson	Vice Chair until 17 October 2025, and Chair thereafter
Darrell Hill	Treasurer
Clare Johns	
Sue Lewis-Jones	resigned 24 April 2025
Graham Slater	Secretary (resigned 12 July 2025)
Tamasine Swan	
Katrina Tyler	resigned 13 October 2025

Chief Executive Officer
Diane Stephens

Independent Examiner
K Mealand FCCA
Lemans
29 Arboretum Street
Nottingham
NG1 4JA

Bankers
Caf Bank
25 Kings Hill Avenue
Kings Hill
West Malling
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and aims

The principal objective of T.O.F.S. is to improve the lives of individuals (hereinafter referred to as "TOF individuals", "TOFs" or those "born with OA/TOF") suffering from tracheo-oesophageal fistula (TOF), oesophageal atresia (OA) and oesophageal and related disorders including the VACTERL Association (hereinafter referred to as "oesophageal disorders"), as well as the families of such TOF individuals.

Oesophageal atresia and tracheo-oesophageal fistula (OA/TOF) are rare congenital conditions of the oesophagus (food pipe) and/or trachea (airway) that affect newborn babies. Babies with OA/TOF need to have intensive neo-natal care prior to corrective surgery, normally within days of birth. Some children have to undergo additional surgical interventions later on in their lives. It is now recognised that life-long follow up is essential.

Constitution

T.O.F.S. is a charity which was founded in 1982 and established as a 'Company Limited By Guarantee and not having a Share Capital' on October 20th, 1987. T.O.F.S. is registered both at Companies House and with the Charity Commission.

On May 14th 2016, T.O.F.S. held an Extraordinary General Meeting at which revised Articles of Association were adopted, thus replacing in a single document the original (1987) Memorandum of Association and Articles of Association.
This was done with the agreement of the Charity Commission and the revised Articles were lodged in May 2016 with both the Charity Commission and Companies House.

Organisational Structure

The overall direction and management of T.O.F.S. is overseen by the Council of Management of which all Trustees are members, and who are also Directors of the Company. The 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 four members of staff, headed by the CEO, and also by volunteers.

Governance

The Council meets typically four times per year and - as permitted by the Articles of Association - additionally delegates some detail matters to several sub-committees (see also 'Committee Structure' paragraph below).

T.O.F.S. is bound by its Articles of Association to hold an AGM. In recent years the AGM has been held by videoconference. In addition to the standard agenda items, including presentation of the annual accounts and trustee elections, the opportunity was taken to provide further explanation of T.O.F.S. activities by a series of presentations on key topics (pastoral support, medical liaison, plans for the current year and beyond) to those members who attended. This format is well received and will be retained in 2026.

Policies and Documentation

Appropriate policies and procedures are in place to support the effective operation of T.O.F.S. These include but are not limited to: Governance; Health & Safety; Risk Management; Safeguarding; Financial & Commercial Management; Personnel, Guidance & Training (PGT); IT & Data Protection; Communications; Research & Collaboration. A review of policies, (with the exception of the PGT policy) was completed in 2025. Two new policies relating to Expenses and AI were added, along with a Risk Register.

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.

Committee Structure

Since 2019, T.O.F.S. has operated with a revised set of sub-committees, each of which has written terms of reference and authority as delegated by the Trustees, and as permitted by the Articles of Association (specifically paragraphs 110 -112.) These sub-committees are formally minuted, and chaired by either a Trustee or the CEO. Membership of the sub-committees is drawn from the Trustees, members of staff and other 'family' members of the organisation. At present, there are specific sub-committees for: Finance; Strategy & Planning; Staff Management & Recruitment; Pastoral Support; Publications; Conferences & Events; Medical Liaison & Collaboration.

Recruitment and Appointment of Trustees

T.O.F.S. welcomes eligible people who have an interest in helping the organisation achieve its objectives by becoming a Trustee. Whilst T.O.F.S. members include parents and grandparents of TOF children and Adults born with OA/TOF, T.O.F.S. 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.
- 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 T.O.F.S. in good faith and in accordance with the law and within the objectives of T.O.F.S.
- Not have financial interests in conflict with those of T.O.F.S. (either in person or through family or business connections) except where formally notified in a conflict of interest statement.

To ensure Trustees are fully competent, T.O.F.S. 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.

Staff Recruitment

There were some changes to staff roles during 2025. Long-standing administrator Jayne Allitt retired in early November and Sarah Winspear who joined in late 2023 as membership, communication and events officer left the charity at the end of May. The charity continues to be supported by digital communications lead, Peter Browne. Hayley Ramm joined in June as membership, support and events officer and Aditya Babar joined in November as office and fundraising administrator. Charlotte Currey joined in June as communication and project support officer. The small staff team continue to be led by CEO Diane Stephens. Two employees work mostly remotely on a full-time basis, two on a part-time basis, and Aditya Babar is office-based.

Strategic Direction

In 2025, T.O.F.S. continued with its three-pronged approach to its activities and the benefits delivered to its members, namely:

- Near-term benefit: information and pastoral support to members, both families and Adult TOFs.

- Long-term benefit: engagement with relevant healthcare professional bodies, clinicians and researchers.

- Sustainable operational effectiveness.

Delivery of objectives in 2025:

Pastoral support and information exchange

Pastoral support and information exchange have traditionally been the core activities of T.O.F.S., and 2025 was no exception. T.O.F.S. continued with a largely digital service model for information events to allow access for as many OA/TOF patients and their families as possible. These were attended by 111 families/adults over the year (more about these online events in the 'events' section of this report).

T.O.F.S. organised a face-to-face event in Bristol in March for members to meet up in person and gain information and support, along with hearing from OA/TOF-knowledgable health professionals. The event was attended by 37 members.

In addition, there were five local meet ups organised by local contact volunteers (TLCs) in Essex, Cardiff, Birmingham (note, two meetups in Birmingham in 2025) and Merseyside. These were attended by at least 22 families.

T.O.F.S. continued to supply information and support both to new members and associates, (207 in 2025), and to existing TOF parents/carers, adults born with OA/TOF and health professionals through leaflets, brochures, postcards and digital resources.

The T.O.F.S. website continues to be visited on a frequent basis, with visitors predominantly from the UK but also from all over the world. The website had been built in-house in 2022 and designed to be much more intuitive and user-friendly for those seeking information about the consequences of being born with OA/TOF. 2025 saw a substantial decrease in visitors to the website, in comparison with previous years, with 19,845 visitors (41,593 in 2024). We attribute this downfall largely to the change in October 2024, when Google made it easier for users to opt out of cookies (which power the analytics). These amended privacy settings mean that those users who choose to 'opt-out' are no longer included.

New resources for 2025

A new Best Practice Standard for neonates born with OA/TOF was written by the National Neonatal Surgical Interest Group (NNSIG) and launched in May 2025. The NNSIG is a multidisciplinary network of nurses and allied health professionals focused on improving care for newborns requiring surgical management. Some of the volunteers in the Pastoral Support Sub-Committee (PS s/c) and the Adult TOF Working Group (ATWG) helped to review content for this framework. It was published by the Neonatal Nurses Association with the aim of aiding the development and review of locally-produced OA guidelines. The objective is that all units/networks have dedicated OA/TOF guidelines.

With tremendous support from the OA/TOF community, a successful T.O.F.S. Awareness week was held from 24 Feb to 2 March, to coincide with Rare Disease Day on 28 February. Members were asked to bring OA/TOF and our free provision of digital books to the attention of health professionals. Many members raised the profile of OA/TOF by sharing their stories in regional and national press, and letters were sent to MPs, flagging the need for adequate care at time of transition. Car window stickers were made available for members, along with branded bibs and wristbands. Resources were shared with hospitals including the neonatal surgical team at Princess Anne Hospital in Southampton where the team set up an OA/TOF display board. Members supported a fundraising raffle which culminated during awareness week. Posts on T.O.F.S. public Facebook page reached 27,800 viewers.

An OA/TOF passport was made available on the website for members in May and downloaded by 46 members in 2025. The passport was created by Dr Caroline Love, chair of Medical Liaison and Research Sub-Committee, with support from volunteers. It was designed to be completed by both adults and parents of children born with OA/TOF so that patients can keep an ongoing record of the impact that being born with these conditions has had, and to assist in communicating this to medical professionals or those unfamiliar with the condition.

The T.O.F.S. Local contact (TLC) service, facilitated by volunteers, continued to support members across the UK. TLCs are a valued group of volunteers, all of whom are experienced TOF parents. Spread across the UK, TLCs are available to listen, talk and offer support to new TOF parents, organise local informal get-togethers, and take posters and leaflets into hospitals, especially where TOF surgery takes place. 12 parents were directly supported by 6 TLCs. TLCs continued to support our hospital liaison, and with their support, 37 'new parent packs' were distributed to eight different hospitals over 2025.

Some TLCs have shown further commitment by giving talks on behalf of T.O.F.S. and representing TOFS at important events. Our TLC for South Wales, Naomi Webborn is a key member of the Pastoral Support sub-committee and has continued to be involved in many support initiatives over 2025. Naomi won an industry award in 2025 for outstanding contribution in recognition of her amazing effort as a volunteer.

We continued to promote the online digital library for healthcare professionals offering free access to downloadable versions of our books, along with other relevant publications. This service was requested by 52 health professionals across a range of disciplines. The majority of these requests were from the UK (40), and the rest were from health professionals working in various other countries around the world.

All members received three editions of the members' magazine, '*Chew*', written and edited by the CEO and volunteers on the Chew editorial board.

Our office staff (working mainly remotely) continued to support members via telephone and email and 39 members were supported or signposted in 2025. In addition, there were 31 follow-up support calls/ emails for new members.

Facebook

The T.O.F.S. Facebook group remains a crucial platform for supporting patients and families of those born with OA/TOF. Many members are instrumental in offering the benefit of their experiences to new parents and the Facebook group plays an increasingly supportive and 'real-time' role in the exchange of parents' experiences with their OA/TOF babies and children. The Facebook group gained 228 new members in 2025, bringing its total membership to 5333.

To better support our Adult TOF community, we decided several years ago to endorse a Facebook group specifically for Adult and Teen TOFs, which was and still is, run by one of our members, and now administrated by one of our retired Trustees and some of our Adult TOF working group members. This provides a very useful forum for our growing number of Adult TOF members, whereby they can share information and experiences on issues that continue to affect them. In 2022, T.O.F.S. officially linked this Adult Group with the T.O.F.S. Facebook page making a visible connection between the charity and the Facebook Group. At 31 December 2025, the total membership of this group reached just over 1000 (1005), having increased by 114 new members during 2025.

Online events to support members

The series of online events for members continued. These give members the opportunity to hear from leading clinicians and healthcare professionals and have their questions directly put to them by a TOFS representative. There were three such events, and topics covered included: Respiratory issues in adults; Managing medications and Adult GI issues. We are very grateful to the expert speakers who gave their time freely. In total these had 73 attendees mainly from the UK, but also, Australia, Canada, Croatia, France, Ireland, New Zealand, and the USA. In addition, all the information sessions were recorded, edited and subtitled and subsequently added to the YouTube channel.

The informal 8nlyne 'Cuppa & Chat' meet-ups for adults continued and TOFS volunteers (members of the Adult TOFS working group) kindly facilitated 12 of these virtual meet-ups with 26 adults attending over the year. Such is the success of these adult cuppa and chat sessions that we added two sessions specifically for parents. These were attended by 13 members and will continue bi-monthly in 2026.

TLC volunteers facilitated three 'Talk with TLCs' events during the year. These 'Talk with TLC' sessions offer members the opportunity to engage with each other virtually, in discussion with their peers, about various aspects of the OA/TOF condition. Subjects covered included: 'Starting nursery, Pre-school and school'; 'Travelling top tips' and 'A father's perspective'. In total, 25 families were supported by these events.

Volunteers

Volunteers continue to play an increasingly important role in the support that T.O.F.S. offers new parents, carers and adults. We continue to benefit from the improved co-ordination of our volunteers and the associated support activities, and welcomed seven new volunteers either as TLCs, Facebook moderators or on sub-committees or working groups. We would not be the organisation we are without the valuable support from our volunteers, whether their role is in advising members with DLA/PIP applications, TLC support, writing for *Chew*, sending out birthday cards, taking part in committees, moderating Facebook or helping with fundraising.

There are currently three T.O.F.S. Overseas Contacts (TOCs); one in Jordan, one in Canada and one in New Zealand. All are active in offering support to TOF families within their own country and they share T.O.F.S. knowledge when applicable. This has been mutually beneficial, resulting in translations of some T.O.F.S. leaflets into Arabic. (It should be noted that these Overseas Contacts do not in any legal sense represent T.O.F.S. in these countries; they are - as the name implies - purely our contacts in these countries).

'*The TOF Book*', published in November 2016, continues to sell, although understandably not quite at the level of prior years. Nonetheless, there is evidence that a significant proportion of the new members who joined in the year purchased the book, including overseas members. The fully illustrated '*Soft Food Recipe book*', published in December 2020, continued to provide a useful addition to our publications. We continued to make the facility for both books to be purchased directly from ourselves via our website.

Merchandise

Introduced in 2023, T.O.F.S. branded merchandise continued to be made available for members to buy from the online shop. These items are supplied by a third party and T.O.F.S. does not seek material financial gains from this addition but instead seeks to meet demand from the community and raise the profile of OA/TOF.

Use of Information Technology (IT)

The use of IT continues to be a powerful tool in support of our operations. Facebook remains a very significant means by which members and non-members communicate on OA/TOF matters, and we have increasingly used this form of social media to augment communication with our members. T.O.F.S. has made significant strides in leveraging technology to enhance member benefits and streamline operations. Highlights include:

- Dedicated Digital Lead: T.O.F.S. has appointed a dedicated Digital Lead to drive technology adoption within the organisation. This strategic move aims to maximise the advantages of digital solutions for our members.
- Enhanced Website: T.O.F.S. has invested in a new, faster website that not only provides essential information but also includes an online shop. Members can now conveniently order leaflets and books through the website, resulting in a more efficient process for administrative staff.
- Hybrid Working Model: Embracing technology, T.O.F.S. has adopted a hybrid working model. This approach allows flexibility and widens the talent pool during recruitment. Employees can work both remotely and in-office, optimising productivity for members.
- Video Conferencing for Member Engagement: T.O.F.S. utilises video conferencing systems to offer live Q&A sessions with medical experts. Members can participate from anywhere, fostering knowledge sharing and support. Additionally, virtual meetups provide a valuable channel for volunteers to connect directly with members who need support.
- Active Presence on other Social Media Channels: T.O.F.S. extends its reach beyond Facebook. We maintain an active presence on Instagram, Twitter, Threads, and even TikTok, engaging with our community and sharing valuable content.

- Exploring AI: T.O.F.S. is currently testing and investigating the use of artificial intelligence (AI) within its operations. While in the early stages, we anticipate that AI could enhance efficiency, improve decision-making, and provide personalised experiences for our members. We will closely monitor its impact and adapt accordingly in the future. As already reported in the policies section, a new policy regarding the use of AI was adopted in 2025.

T.O.F.S. continues to develop its technological landscape, ensuring that our members receive the best possible support and resources. Altido Group Ltd of Cheltenham remain our primary bespoke IT service provider and we hereby note our gratitude for their provision of these services at a discounted or free of charge basis. We note for reasons of transparency that the late Dennis Harvey, who retired as a Trustee during 2022, was the father-in-law of the Altido Managing Director.

Liaison with the medical profession and with the NHS

We maintained our commitment to disseminating information to practitioners from health, education and social care. We continue to be assisted by TLC members in distributing posters to hospitals for display in their local neo-natal wards to increase awareness of T.O.F.S. when new parents and carers most need help. Our recognition in key specialties in paediatric care is high, though less so in the adult services.

T.O.F.S. has extended its profile within the medical community. Since 2016, we have had a Medical Advisory Group (MAG), which is intended to provide us with a leading group of medical professionals across all relevant disciplines, who can provide advice and guidance, and support our publications with medically approved input. Its Research sub-group continues to support and guide T.O.F.S.' engagement with research studies. We have invited (and they have accepted) two new members of the MAG this year, Rebecca Thursfield and Natalie Durkin, and plan to invite more younger and professionally diverse members in 2026 whilst some of our longstanding members reach retirement and phase out of the group.

The involvement of T.O.F.S. in research programmes into OA reflects the almost mandatory requirement for relevant patient group support to be given to such projects and where relevant for "the patient voice" and patient perspective to be built into the study's terms of reference. In some instances, this support is characterised purely by endorsement of its relevance and priority to OA patients. In other cases, support may also involve some funding contribution, whilst a research activity may be characterised by more active involvement and/or collaboration with T.O.F.S.

We are working with EAT to look at formalising our involvement with future research going forward. Previously, we participated at the lower levels of patient participation – as subjects and information providers – whereas in future we would anticipate being equal partners or co-producers of medical research as is already the case in some of the studies below.

Projects underway or completed and/or published in 2025 that T.O.F.S. is currently supporting and/or endorsing include:

- The GOSH/ICH (Great Ormond Street Children's Hospital/Institute of Child Health) tissue-engineering project investigating the use of stem cells to develop an oesophagus.
- A study into the feeding issues for patients up to the age of 12 months (which is the subject of a PhD degree).
- A major randomised controlled trial (TOAST – Treating Oesophageal Atresia to prevent Stricture) to investigate whether or not the general use of antacid medicines with all OA babies would be helpful.
- A study (OCELOT – Oesophageal atresia CorE outcomes LongTerm) to develop a lifelong relevant 'core outcome set' for OA.
- A study (CSOR – Children's Surgical Outcome Reporting) to compare the outcomes (notably parent-reported outcomes) of babies born with congenital malformations including those born with OA.

In the latter three studies T.O.F.S. is a member of the study steering group. We also note that since January 2021 Graham Slater, T.O.F.S. trustee until July 2025 and member of T.O.F.S. Medical Liaison subcommittee, remains a Patient and Public Voice partner to the NHS England Clinical Reference Group on Specialised Surgery in Children.

The Neonatal Nurses Association (NNA) held their 2025 annual conference in the Midlands and T.O.F.S. was one of two charities sponsoring the two-day event, alongside Bliss. T.O.F.S. had the opportunity to showcase the support and resources available for new parents of children born with OA/TOF and to encourage hospital settings to stock items such as our new parent packs and *The TOF Book*. T.O.F.S. supporter Rhiannon Jones spoke to a group of advanced neonatal nurse practitioners (ANNPs) about best-practice care for babies born with OA/TOF at hospitals who do not perform neonatal surgery, including indications for OA/TOF, testing for OA/TOF at birth and stabilising babies with OA/TOF ready for transport to a neonatal surgical centre.

T.O.F.S. representatives also attended the following UK medical conferences:

- Neonatal Nurses Association Northern Ireland Conference
- British Society of Gastroenterologists Annual conference

Cooperation with other organisations

During 2025, T.O.F.S. continued its engagement with other UK patient organisations to start collaborative action concerning care for adult patients suffering ongoing morbidity as result of being born with congenital malformations such as OA and/or other rare conditions acquired in childhood. Efforts are ongoing, to jointly approach relevant medical societies and policymakers in the NHS to address the absence of specialist care - an issue of growing concern as the number of adult patients requiring such care increases each year.

A jointly signed letter with seven other UK patient groups was submitted to a number of institutions including the Royal Colleges, the NHS and the Dept. of Health and Social Care in 2024. We are maintaining pressure in this area and have approached the House of Commons and the new head of NHS England in recent weeks, as well as journalist contacts. We anticipate applying for highly specialised service in 2026/7 for OA/TOF patients with the NHS' Children's Hospital Alliance after liaising with Professor Kenny and the UK head of specialised services.

We also increased our engagement with organisations which support other conditions in the VACTERL spectrum which OA/TOF patients can also suffer from. We attended and presented at associated conferences such as the VACTERL Association Family Event. The Adult Working Group has taken the lead in this and in expanding adult information and support for this within TOFS and the VACTERL Association. Kate Tyler was also asked to present her experience as a patient and patient advocate with VACTERL to the Royal College of Surgeons which was received to high acclaim.

T.O.F.S. also continued to play a leading role in EAT (Esophageal ATresia Global Support Groups e.V,). This organisation now has member associations in fourteen countries. EAT is a German-registered association, and its involvement is much sought by various international medical working groups, especially those supported by EU funding. As a result, via EAT, T.O.F.S. continues to be actively involved in European collaborative healthcare programmes, with INoEA (International Network on Esophageal Atresia) and other relevant international initiatives.

Through our membership of EAT, T.O.F.S.:

- Is actively participating in the European Reference Network (ERN) known as ERNICA (ERN for Inherited and Congenital Anomalies) and ERN-eUROGEN (ERN for rare urogenital diseases and complex conditions).

The latter reflects our increased efforts to support our VACTERL patients. Projects include the development of 'patient journeys'; quality of life/mental health studies and webinars; patient/parent-friendly versions of guidelines and consensus statements; and transition and adult care.

- Is also participating in ERN-LUNG which started this year and maintained and deepened our patient support group membership of European Lung Foundation.
- Has contributed to the development of the programme for the INoEA conference held in 2025 and were co-chairs in several sessions.
- Contributed to EAT's engagement with EURORDIS (the European Rare Diseases 'umbrella' organisation for rare disease patient support groups), in particular the EURORDIS Mental Health initiative and the EURORDIS support to patient representatives in the ERNs (European Reference Networks).
- Represented EAT (in conjunction with colleagues from other EAT member associations) at medical conferences notably:
    - EUPSA (The European Paediatric Surgeons Association) where Graham Slater was asked to speak at the conference about his patient advocacy role along with Anke Wiedermann and advocates from other patient support groups.
    - European Respiratory Congress where our attendance reflects our increased focus on respiratory morbidity which to some degree affects the majority of OA/TOF patients. Caroline Love spoke at the chronic cough meeting and was a member of the chronic cough working group.

Finally, a new initiative this year was the development of a webinar with the European Respiratory Society on respiratory care for those born with OA/TOF. We hope to expand on this in the coming years.

Expenditure, Funding, Financial Management and Governance

Expenditure

Total expenditure decreased in 2025, from the £193,716 of 2024 to £191,531. The Trustees had planned for 2025 expenditure to be increased with several projects planned for the year and have done the same for 2026.

The Trustees concluded some time ago that the most effective way to improve support to members and the general community impacted by OA/TOF was by having staff in place to generate better information, making that more accessible, and generally co-ordinate activity better. Staff costs in all amounted to some 75% of total expenditure in 2025, and the administration element of this remains low. Indeed, we are now conducting a high proportion of our video-editing, information-preparation and layout in-house and have reduced external cash expenditure commensurately.

During the year, we held one conference for members, as explained elsewhere in this report. The charity also continued to offer its members a series of online Question-and-Answer events with medical experts. The external cash cost of these events was just over £1,550 and involved significant staff effort.

The charity adopted virtual meetings in 2020 and – for most of the staff, most of the time - remote working from home via Teams. There does not yet appear to be strong reason to revert to traditional face to face meetings. It is likely that we will continue to use these cost-effective options to a great extent. However the charity retains its one office as an operating base, from which one staff member works.

Much of the time spent by T.O.F.S. on engagement with healthcare professionals, their associations and their initiatives is undertaken by volunteers, including some of the Trustees. The volume, impact and importance of this work is far greater than might be inferred from the relatively low sums which the charity has spent on it.

As noted elsewhere in this report, T.O.F.S. attended several UK medical society events in person, with a couple of small exhibition stands. The cost of attending such events can be material, though travel and subsistence is typically the greatest element. However in 2025 we did ensure that a number of people attended the international OA/TOF conference (INOEA) in Turkey.

Income

The charity has no ongoing committed income such as grants, etc. The public sector makes no contribution to our work other than Gift Aid on donations from UK-based individuals. Around half of the charity's income arises because of fundraising undertaken by our members and the wider community impacted by OA. Most of the remainder arises because a member has directly donated it in one way or another or most typically encouraged others to do so. This high degree of engagement with members and the OA community is vital to T.O.F.S. and the Trustees are very grateful for it.

In 2025, income reduced to £175,039. For reference, underlying income has varied between £111,337 and £183,330 (excluding the exceptional donations Martin and Pretious legacies, Forrester Trust and Stewart Investors donations) over the previous five years.

The value of donations from companies, clubs and societies such as Rotary clubs, sports clubs, Freemasons' lodges and local faith groups was once again significant. As a group, the Freemasons are particularly significant supporters of T.O.F.S. In almost every case, such corporate / club donations arise because a member has nominated T.O.F.S. to their employer/club/society.

Several company supporters made donations in 2025, having donated in 2024 or previous years. Our most material supporter was once again Inert Recycling, who donated £7,500 to TO.F.S. in 2025. The trustees are very grateful to the owners of Inert Recycling, Mandy and Keith Larner, who have donated to T.O.F.S. for three consecutive years now.

T.O.F.S. asks members to make a donation in respect of their membership, and many do so, especially upon joining. A significant number make regular monthly donations, and for this, we are very grateful.

The London Marathon remains the largest fundraising event for T.O.F.S., and in 2025 we had ten people who raised an amazing £30,771. The leading fundraisers were Mark Keenan with £5,720 and Jack Wright with £5,292 (including gift aid).

The Great North Run has been a fixture on the T.O.F.S. calendar for some time. In 2025, our five entrants raised an excellent combined total of £2,097, which is low for this event, but we are hoping it will go back up this year.

With the Ride London event no longer available, we offered members the chance to do The Peak District Ultra which raised £6,758, and we will be continuing with offering this event for 2026.

After a successful application to Big Give for £5k matchfunding, we had an enormous response to our fundraising campaign in Small Charities Week, with members raising an amazing £10,085, (including those who took part in our fourth annual Teddy Toddle which took place the same week). With the £5k matchfunding from Big Give and their partner, Global's Make Some Noise, the campaign raised a total of £15,085.

The Trustees are most grateful to the people who put so much effort into training for and completing all of the above events, and into raising a great deal of money for the charity.

More traditional fundraising activity organised by members themselves raised a little over £42,700. The Trustees are especially grateful to members who organise and undertake so many small-scale events and raise so much for T.O.F.S. We continue to offer them support with fundraising packs, items such as T.O.F.S. branded running vests and a fundraising guide with hints and tips. Fundraisers of note include Ross Jeavons, (the top London Marathon fundraiser to date) who was materially responsible for two substantial donations via Wycombe Wanderers and My Town Choir totaling £3,942.

We are grateful to the Jeavons family, Wycombe Wanderers Football Club, their players, staff and supporters, along with everyone who everyone who attended the choir concert run by My Town Choir.

Members also took part in the T.O.F.S.-organised Big Splash Swimathon which raised just over £2,400 including gift aid.

The charity continues to take part in "Your Charity Lottery", which is run by a licensed third-party operator, with approximately 160 people playing on a weekly basis to benefit T.O.F.S.

Income from the sale of the two books published by T.O.F.S. has remained at a useful level. The charity's online shop has been expanded to offer the books with relatively little administrative load, and also to allow members to easily order the many free-of-charge leaflets, badges, etc.

Financial Management

The Trustees have delegated most of the charity's financial management to the Treasurer, who works with a Financial Sub-Committee (FSC). The FSC held its normal half-yearly meetings in 2025, to review expenditure and incomes, to monitor progress against budgets and to recommend budgets for ratification by the whole Council of Management of T.O.F.S.

On a day-to-day basis, the charity uses a commercial book-keeping system and produces monthly internal updates. The Treasurer and FSC normally produce reports for the Trustees several times per year, typically quarterly. The Fundraising Working Group meets much more frequently than the FSC and reports to the FSC.

Financial Review and Reserves policy

Like other charities, T.O.F.S. 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 view of the great uncertainties arising from the COVID-19 pandemic, in 2020 the Trustees raised the minimum level of reserves to an amount sufficient to cover all normal operating expenses for a full year. The reserves policy has not been changed since. At the end of 2025, T.O.F.S. has significantly more in reserves than our policy demands, however the apparent excess is very likely to reduce as it is expected that expenditure will exceed the income that can reasonably be anticipated for the next couple of years.

Investment policy and objectives:

T.O.F.S. continues to hold 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, Facebook, Just Giving, Peoples' Fundraising, BOPP and Givestar. TOFS also has an account with "in memoriam" donations website Much Loved.

The current investment policy was adopted in February 2018. This enables (but does not commit) T.O.F.S. to invest up to approximately half of its apparently excess reserves in risky assets – in pursuit of a meaningful return – via vehicles such as charity-specific diversified pooled investment funds with reputable financial institutions. However (in view of the uncertain/troubling investment horizon), the Trustees decided upon the recommendation of the FSC to continue to hold all reserves as cash in FSCS-protected savings accounts. For the whole of 2025, T.O.F.S. has had savings accounts with Cambridge and Counties Bank, Mansfield Building Society, Hampshire Trust Bank, Redwood Bank and Virgin Money.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Council on 18 April 2026 and signed on its behalf by:

D Jackson (Chair)



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

I report to the Charity Trustees on my examination of the accounts of the company, for the year ended 31 December 2025 set out on pages 15 to 23.

Responsibilities and basis of report
As the Charity Trustees of the company, (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)]

I have no concerns and have come across no other matters in connection with the examinations to which attention should be drawn in this report, in order to enable a proper understanding of the accounts to be reached.

K Mealand

K Mealand FCCA
Lemans
29 Arboretum Street
Nottingham
NG1 4JA

11 June 2026

T.O.F.S.
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds		Year Ended 31.12.25 Total funds	Year Ended 31.12.24 Total funds
		General fund £	Designated funds £	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	144,027	-	144,027	197,020
Other trading activities	3	23,068	-	23,068	15,281
Investments	4	7,944	-	7,944	10,235
Total income and endowments		175,039	-	175,039	222,536
EXPENDITURE ON:					
Raising funds	5	5,070	-	5,070	5,684
Charitable activities	6	183,385	-	183,385	185,066
Other	7	3,076	-	3,076	2,966
Total expenditure		191,531	-	191,531	193,716
NET (EXPENDITURE)/ INCOME		(16,492)	-	(16,492)	28,820
Transfers between funds		(15,085)	15,085	-	-
Net movement in funds		(31,577)	15,085	(16,492)	28,820
Reconciliation of funds					
TOTAL FUNDS BROUGHT FORWARD		280,385	33,974	314,359	285,539
TOTAL FUNDS CARRIED FORWARD		**248,808**	**49,059**	**297,867**	**314,359**

The notes form part of these financial statements

T.O.F.S. – COMPANY NUMBER 2202260
BALANCE SHEET
AT 31 DECEMBER 2025

	Notes	Unrestricted funds: General fund £	Unrestricted funds: Designated funds £	Year Ended 31.12.25 Total funds £	Year Ended 31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	-
Investments	14	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Stock		5,379	-	5,379	5,104
Debtors: amounts falling due within one year	13	9,313	-	9,313	10,594
Investments	14	216,984	-	216,984	263,801
Cash at bank		23,597	49,059	72,656	44,472
		255,273	49,059	304,332	323,971
CREDITORS					
Amounts falling due within one year	15	6,465	-	6,465	9,612
NET CURRENT ASSETS		248,808	49,059	297,867	314,359
TOTAL ASSETS LESS CURRENT LIABILITIES		248,808	49,059	297,867	314,359
NET ASSETS		248,808	49,059	297,867	314,359
FUNDS	16				
General fund				248,808	280,385
Designated funds				49,059	33,974
TOTAL FUNDS				**297,867**	**314,359**

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2025 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 394 and Section 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Council of Management on 18 April 2026 and were signed on its behalf by:

D Jackson (Chair) – Trustee

D Hill (Treasurer) – Trustee

T Bala (Company Secretary) - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

TOFS is a private charitable company limited by guarantee incorporated in England within the UK. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are stated on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rate to write off each asset over its estimated useful life:

Office equipment	33% on cost

From January 2012, the Trustees decided to write off the cost of office equipment in full in the year of purchase

Stocks

Stock is valued at the lower of cost and estimated selling price.

Current asset investments

The charity holds cash on deposit for investment purposes, in order to obtain a better rate of return, thereby increasing their income enabling them to meet their objects.

Taxation

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

Debtors and Creditors

Debtors and Creditors receivable and payable within one year are recorded at transaction price.

Cash at Bank

The charity holds sufficient funds in order to meet its short-term cash commitments as they fall due.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
Donations:		
Charitable Trusts, Clubs and Corporations	19,871	67,452
Individuals	8,215	5,592
In Memoria	3,689	2,534
Members and Friends	42,710	45,049
London Marathon/Great North Run/Teddy Toddle/Ride London 100/ Big Splash/Royal Peaks Half Marathon/Peak District Ultra Challenge	39,784	44,600
Other	29,758	31,793
	144,027	197,020

- Other donations and gifts include donations made by members in respect of their membership.
- Members and Friends donations are made as a result of events run by them to raise funds for TOFS.
- London Marathon, Great North Run, Teddy Toddle, Ride London, Big Splash, Royal Peaks Half Marathon and Peak District Ultra Challenge are special cases of fundraising by members for TOFS.

3. INCOME FROM OTHER TRADING ACTIVITIES

	2025	2024
Sale of TOFS goods	5,601	5,552
TOFS fundraisers and raffles	17,467	6,129
TOAST project	-	3,600
	23,068	15,281

4. INVESTMENT INCOME

Interest receivable	7,944	10,235
	7,944	10,235

5. COSTS OF RAISING FUNDS

Opening stock	5,104		6,980	
Purchases	721		1,158	
Closing stock	(5,379)		(5,104)	
		446		3,034
Just Giving subscription		559		331
London Marathon / Great North Run/ Ride London		4,065		2,319
		5,070		5,684

6. CHARITABLE ACTIVITIES

		2025		2024	
Pastoral support and information exchange:					
Newsletters		7,285		12,915	
Event costs		1,551		3,253	
Telecommunications		525		1,604	
Printing, postage, stationery, fundraising costs and publicity		10,138		9,276	
Support costs	(note 8)	119,098		112,260	
			138,597		139,308
Medical liaison, research and co-operation:					
Projects - Medics to INoEA / Medical and Hospital Liaison		6,007		2,635	
Research costs		-		4,000	
Awareness week and other		-		3,414	
Support costs	(note 8)	37,609		35,450	
Projects European Collaboration / EAT		1,172		259	
			44,788		45,758
			183,385		185,066

7. OTHER COSTS

	2025	2024
Accountancy and professional fees	3,076	2,966

8. SUPPORT COSTS

	Pastoral support & information exchange	Medical liaison research and co-operation	2025 TOTAL	2024 TOTAL
Wages	109,419	34,553	143,972	136,458
Finance	110	35	145	170
Information Technology	3,335	1,053	4,388	2,959
Office accommodation	4,451	1,405	5,856	5,659
Travel and sundry	1,783	563	2,346	2,464
	119,098	37,609	156,707	147,710

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

9. NET INCOMING RESOURCES

	2025	2024
Net resources are stated after charging:		
Independent examiner's fees	2,148	2,028
Payroll Administration	550	535

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' Expenses

Two (2024 – 5) of the trustees received reimbursed expenses in the period of £3,846 (2024- £2,515). The expense reimbursements were dominated by the cost £3,846 (2024 £1,504) of a new laptop and travel.

11. STAFF COSTS

The average number of full time equivalent employees during the period was 5 (2024 – 5)

No employee received total employee benefits of more than £60,000.

The total staff costs and employee benefits were as follows:

	31.12.25	31.12.24
	£	£
Wages and Salaries	128,738	119,687
Social Security Costs	4,405	6,443
Pension Costs	10,829	10,328
	143,972	136,458

12. TANGIBLE FIXED ASSETS

	Office Equipment
	£
COST	
At 1 January 2025	3,944
Additions/(Disposals)	-
At 31 December 2025	3,944
DEPRECIATION	
At 1 January 2025	3,944
Charge for the year	-
At 31 December 2025	3,944
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	-

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments and other debtors	8,581	8,723
Gift Aid	732	1,871
	9,313	10,594

14. CASH HELD FOR INVESTMENTS

	2025	2024
Current asset investments	216,984	263,801
	216,984	263,801

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accountancy	2,148	2,028
Social Security & other taxes	2,814	2,617
Accruals	1,503	4,967
	6,465	9,612

16. MOVEMENT IN FUNDS

	At 1.1.25	Net Movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General Fund	280,385	(16,492)	(15,085)	248,808
Designated Fund - Medical research	10,726	-	-	10,726
- The Tof Book	23,248	-	-	23,248
- Counselling Program for Parents	-	-	15,085	15,085
TOTAL FUNDS	**314,359**	**(16,492)**	**-**	**297,867**

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	175,039	191,531	-	(16,492)
TOTAL FUNDS	175,039	191,531	-	(16,492)

16. MOVEMENT IN FUNDS CONTINUED....

	At 1.1.24	Net Movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds				
General Fund	270,813	32,820	(23,248)	280,385
Designated Fund – Medical research	14,726	(4,000)	-	10,726
The Tof Book	-	-	23,248	23,248
TOTAL FUNDS	**285,539**	**28,820**	**-**	**314,359**

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	222,536	189,716	-	32,820
Designated Funds – Medical research	-	4,000	-	(4,000)
Projects and resources	-	-	-	-
TOTAL FUNDS	222,536	193,716	-	28,820

The research designated fund was created in 2013. The Trustees added to this in 2014. A total of £40,000 of reserves has now been designated to support relevant medical research work, over several years. In 2019 the Trustees created an additional designated fund for "Projects and Additional Resources" – to cover principally additional staff costs over the subsequent couple of years. The trustees closed this latter fund during 2022. In 2024, the donation of £23,248 received from Stewart Investors was designated for future editions of the Tof Book. In 2025, fundraising income of £15,085 was designated for a Counselling Program for Parents.

17. RELATED PARTY TRANSACTIONS.

During the year, TOFS has bought IT services amounting to £1,104 (2024 - £390) from Altido (formerly CRM Labs). The managing director of this firm is the son-in-law of the late Dennis Harvey, who served as a Trustee until March 2022.

18. PENSION CONTRIBUTIONS

The charity operates a defined contribution scheme. The assets are managed independently of the charity and contributions are charged to the Statement of Financial Activities in the period they are made. The charge for the year was £10,829 (2024 - £10,328).