

THE TOBY HENDERSON TRUST LIMITED

England & Wales · Charity number 1149952

Details

Other names	THE TOBY HENDERSON TRUST
Status	Registered
Legal form	Charitable company
Company number	06865892
Registered	2012-11-28
Register	View on the Charity Commission register

Contact

Address	Toby Henderson Trust Toby House Earth Balance Bedlington Northumberland
Phone	0300 3653055
Email	support@ttht.co.uk
Website	www.ttht.co.uk

Activities

Objects: 1) THE RELIEF AND EDUCATION OF CHILDREN AND ADULTS ON THE AUTISM SPECTRUM BY THE PROVISION OF ADVICE, ASSESSMENT, INFORMATION, FACILITIES, EDUCATION AND SUPPORT SERVICES TO THEM CALCULATED TO RELIEVE THEIR NEEDS. 2) THE RELIEF AND EDUCATION OF THE PARENTS AND CARERS OF CHILDREN AND ADULTS ON THE AUTISM SPECTRUM BY THE PROVISION OF SUCH ADVICE, ASSESSMENT, INFORMATION AND SUPPORT SERVICES TO THEM, THEIR PARENTS AND CARERS CALCULATED TO RELIEVE THEIR NEEDS. 3) FOR THE AVOIDANCE OF DOUBT, THE PROVISION OF EQUIPMENT, EDUCATION, SERVICES AND FACILITIES AND OTHER RELIEF FOR CHILDREN AND ADULTS ON THE AUTISM SPECTRUM AND THEIR PARENTS AND CARERS FOR CONSIDERATION ON COMMERCIAL TERMS IS WITHIN THE OBJECTS OF THE CHARITY; 4) NO ADDITION, CHANGE OR DELETION SHALL BE MADE TO THESE ARTICLES OF ASSOCIATION WHICH, DIRECTLY OR INDIRECTLY, HAS THE EFFECT OF CHANGING THIS ARTICLE 4, OR OF RENDERING THE PROVISIONS OF, OR THE RESTRICTIONS CONTAINED IN OR OTHERWISE ARISING FROM THIS ARTICLE 4 INEFFECTIVE, WITHOUT SUCH CHANGE BEING APPROVED BY A SPECIAL RESOLUTION IN WRITING.

Activities: the provision of services for children / young people and adults with autism and their families

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Durham
- Newcastle Upon Tyne City
- Northumberland
- South Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£883,545	£897,377	£916,649	23
2024-03-31	£959,068	£776,153	£930,481	22
2023-03-31	£900,108	£691,100	£747,566	22
2022-03-31	£786,855	£512,141	£538,558	18
2021-03-31	£519,140	£378,736	£263,844	15

Trustees

Name	Role	Appointed
James Turner	Chair	2014-01-10
Rachel Hodgson		2016-06-06
Scot Gardner McHarg		2022-03-18
david ian hope		2017-03-30
kevin guthrie		2020-04-01

THE TOBY HENDERSON TRUST LIMITED

England & Wales - Charity number 1149952

Accounts

The Toby Henderson Trust Limited

Report and Accounts

31 March 2024

Company Registration Number - 06865892

The Charity Registration Number is :- 1149952

The Toby Henderson Trust Limited

Report and accounts for the year ended 31 March 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	9
Independent Examiner's Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Statement of total recognised gains and losses	13
Movements in funds	14
Revaluation reserves	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
Balance sheet	17
Cash flow statement	18
Notes to the accounts	19

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is:- The Toby Henderson Trust Limited.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1149952.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 17 November 2021

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Toby House

Earth Balance, Bedlington

Northumberland, NE22 7AD

Telephone

Email Address support@ttht.co.uk Web address www.ttht.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

D I Hope

J C C Turner

R Hodgson

K Guthrie

S G McHarg

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

D I Hope

J C C Turner

R Hodgson

K Guthrie

S G McHarg

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Toby Henderson Trust Limited, is a registered charity, number 1149952, and is incorporated as a company limited by guarantee (not having a share capital), company number 06865892. It is governed by its Articles of Association, which were updated on 17 November 2021.

The main activities undertaken in relation to those purposes during the year.

The charities objectives are;

The relief and education of the parents and carers of autistic children and adults by the provision of such advice, assessment, information and support services to them, their parents and carers calculated to relieve their needs.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Assessment and diagnosis of autism in children, young people and adults.

Provision of specialist and experienced pre / post diagnostic support services (and those needs during assessment)— both directly to the individual and to the wider family, including parents/carers, siblings, grandparents and other supporting professionals where appropriate.

Free specialist webinars.

Support groups (both face to face and on line)

Social groups for autistic children and young people and their siblings (separately.)

Access to Toby's Magical Garden.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

Short term

to continue to offer timely support, advice and assessments, alongside monitoring, evaluation and data collection for longer term planning purposes,

Longer term

To continue to expand the range and offer of specialist services as the demand for such grows and in timely and proactive response to dynamic data collection.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

The charity's strategies for achieving its aims and objectives in the future.

Investment in data and performance management support.

Strengthening the skill set of the board of trustees - in particular, in respect of financial and governance experience at a senior level.

Financial stability allowing the expansion of the team of specialist practitioners.

Being constantly aware and listening to our autistic community throughout our region.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The acquisition of a rolling contract to provide specialist post diagnostic support to autistic individuals and their families resident in the county of Northumberland to the tune of £200,000 per annum (there will be an uplift next year, anticipated at 3.9%).

A very pro- active presence across all social media platforms (notably our Facebook stats which currently stand just short of 10k followers) and our amazing website www.ttth.co.uk which is very ably managed and dynamically updated by our Head of Administration.

Crucial listening to the views of our autistic individuals and their families.

The main achievements and performance of the charity during the year.

We have diagnosed an average of 10 individuals per month.

We have offered an average of 115 specialist family support appointments per month.

We have delivered an average of 2 webinars to families and professionals per month.

We have facilitated 5 support groups per month.

We have run 3 MATES social groups per month.

We have run 1 Siblings Superstars group per month.

The difference the charity's performance during the year has made to the beneficiaries of the charity. Also the degree to which the achievements and

The beneficiaries report they feel "listened to and understood".

They also report they are feeling more confident in knowing how to support their autistic child or young person.

Autistic adults (whom we have assessed, diagnosed and supported) report that they now have "validation to truly embrace themselves and their autistic identity".

The words "life changing" are regularly used to describe access to our services.

The significant charitable activities undertaken in the year.

Major charitable activities included:

Family support service, webinars to families and professionals, support groups including MATES social groups Siblings Superstars group.

Although TTHT did not personally undertake any fundraising activities during this year, many of our families and supporters did so – we were very fortunate to raise over 11.5k this year through the efforts of young people, families and supporters. There have been individual marathons run, pub quizzes, live music events and many more.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

Expenditure incurred in the year in order to raise income in the future.

The main expenditure was time of senior staff involved in contract renewal discussions with NHS partners.

Structure, governance and management of the charity

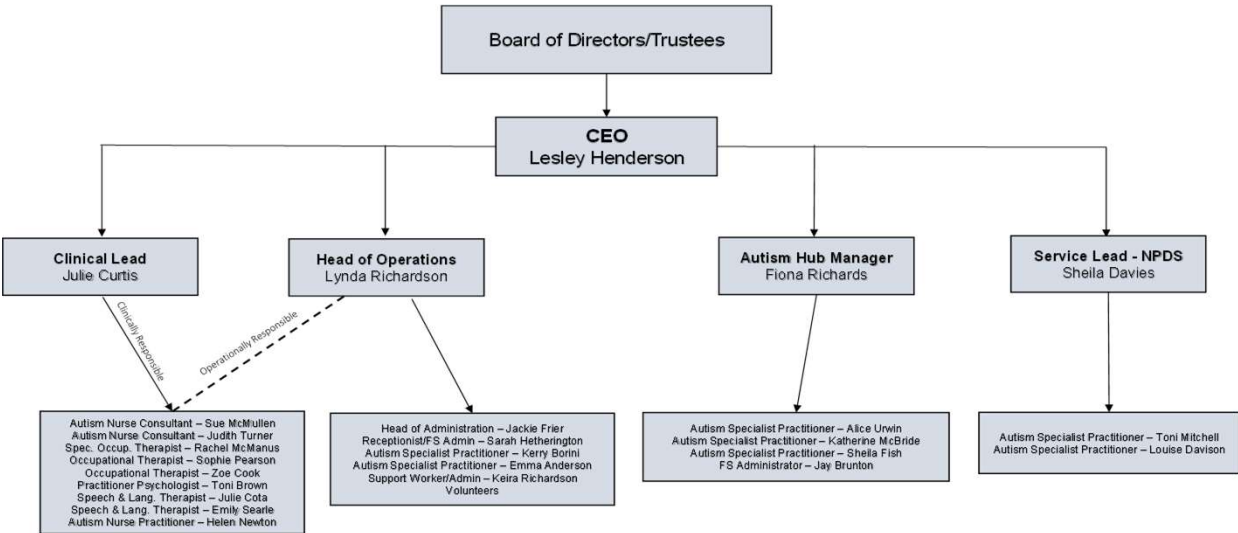
The methods used to recruit and appoint new charity trustees.

The charity currently has a strong set of skills within its team of five trustees. We are, however, consistently aware of opportunities to expand the range of skills and expertise by recruiting new trustees. The approach taken has recently led to the appointment in 2024-25 of a sixth trustee with extensive HR experience.

The policies and procedures for the induction and training of trustees.

New trustees are supported in their induction through meetings with the joint chairs, as well as the chief executive. They also have an initial discussion with the full board of trustees. All trustees are regularly able to access training opportunities, including mandatory safeguarding training.

The charity's organisational structure.



How the charity makes decisions and how decisions are delegated.

Major strategic decisions will involve the chief executive and trustees, either through discussion at regular trustee meetings or through individual discussions with the joint chairs and the chief executive.

Day-to-day operational decisions will be taken by the senior management team at an appropriate level.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

L Henderson (Chief Executive Officer)
L Richardson (Head of Operations)
J Curtis (Autism Nurse Consultant & Clinical Lead)
Fiona Richards (Autism Hub Manager)
Sheila Davies (Service Lead Northumberland PDS)

Setting pay and remuneration of key management personnel

Annual pay proposals are agreed each April by trustees

The charity as a part of a wider network.

See below for response to our relationships with related parties.

The charity's relationships with related parties.

We have established very good working relationships with the Cumbria, Northumberland, Tyne and Wear Foundation Trust (the lead mental health provider throughout each North East locality) and ICB's accordingly (including South Tyneside).

In Northumberland we work closely with AIM (who provide the PDS element of the offer to adults), HINT (the high incidence needs team) and Early Help.

In South Tyneside we work in collaboration with AIM to provide a lifespan service at The Autism Hub.

We have recently developed a partnership with XR Therapeutics to develop an immersive therapy room at Toby House.

Across the board we have respectful, generous and collaborative partnerships with other providers both from the 3rd Sector and the authorities.

Bankers	Barclays Bank PLC, Leicester, Leicestershire, LE87 2BB
Accountants	Hurren & Jubb Accountants Limited, Unit 2-4 Protection House, Albion Road, North Shields, NE30 2RH

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	182,915	209,008
Unrestricted Revenue Funds available for the general purposes of the charity	927,048	744,133
Restricted Revenue Funds	3,433	3,433
Total Funds	930,481	747,566

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves are not invested in tangible assets, excluding long term liabilities, or designated for a particular purpose. The trustees considered it would be appropriate to hold equivalent of 6-9 months of unrestricted expenditure which would equate to holding approximately £345,000-£520,000 in free reserves.

Going Concern

The financial statements have been prepared on a going concern basis. The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of the approval of the financial statements.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

Details of The Independent Examiner

Shaun Jubb
Member of Accountants
Unit 2-4 Protection House
Albion Road
North Shields
Tyne & Wear
NE30 2RH

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 34.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 31 October 2024.

J C C TURNER
Director and Trustee

The Toby Henderson Trust Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 34 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The Toby Henderson Trust Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-

Shaun Jubb - Independent Examiner

Accountants

Unit 2-4 Protection House

Albion Road

North Shields

Tyne & Wear

NE30 2RH

This report was signed on 31 October 2024

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2024 £	2023 £
Income & Endowments from:						
Donations & Legacies	A1	45,517	-	-	45,517	154,469
Charitable activities	A2	912,064	-	-	912,064	745,428
Investments	A4	1,487	-	-	1,487	211
Total income	A	959,068	-	-	959,068	900,108
Expenditure on:						
Charitable activities	B2	776,153	-	-	776,153	691,100
Total expenditure	B	776,153	-	-	776,153	691,100
Net income for the year		182,915	-	-	182,915	209,008
Net income after transfers	A-B-C	182,915	-	-	182,915	209,008
Net movement in funds		182,915	-	-	182,915	209,008
Reconciliation of funds:-	E					
Total funds brought forward		744,133	3,433	-	747,566	538,558
Total funds carried forward		927,048	3,433	-	930,481	747,566

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Endowment Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	154,469	-	-	154,469
Charitable activities	A2	745,428	-	-	745,428
Other trading activities	A3	-	-	-	-
Investments	A4	211	-	-	211
Other	A5	-	-	-	-
Total income	A	900,108	-	-	900,108
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	689,267	-	-	691,100
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	689,267	-	-	691,100
Net gains on investments	B4	-	-	-	-
Net income for the year		210,841	-	-	209,008
Transfers between funds	C	-	-	-	-
Net income after transfers		210,841	-	-	209,008
Net movement in funds		210,841	-	-	209,008
Reconciliation of funds:-	E				
Total funds brought forward		536,958	1,600	-	538,558
Total funds carried forward		747,799	1,600	-	747,566

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

Statement of Total Recognised Gains and Losses for the year ended 31 March 2024

	2024 £	2023 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	179,915	189,327
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	179,915	189,327
<i>Add/(deduct) non income and expenditure items:-</i>		
Grants for the acquisition of fixed assets	3,000	19,681
Net Movement in funds before taxation	182,915	209,008
Funds generated in the year as shown on Statement of Financial Activities	182,915	209,008

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

The Toby Henderson Trust Limited - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	179,915	189,327
Resources applied on functional fixed assets	(4,371)	(5,439)
Other applications of funds	-	-
Net resources available to fund charitable activities	175,544	183,888

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 34 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	744,133	3,433	-	747,566	538,558
Recognised gains and losses before transfers	182,915	-	-	182,915	209,008
	927,048	3,433	-	930,481	747,566
Closing revenue funds	927,048	3,433	-	930,481	747,566

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	927,048	3,433	-	930,481	747,566

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

The Toby Henderson Trust Limited

Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	954,581	880,216
Investment income		
Interest receivable	1,487	211
Gross income in the year before exceptional items	956,068	880,427
Gross income in the year including exceptional items	956,068	880,427
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	768,066	679,556
Depreciation and amortisation	8,087	7,644
Governance costs	-	3,900
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	776,153	691,100
Net income before tax in the financial year	179,915	189,327
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	179,915	189,327
Retained surplus for the financial year	179,915	189,327

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Balance Sheet as at 31 March 2024

	Notes	SOR P Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	11	A2	15,125	18,841
Current assets		B		
Debtors	13	B2	278,927	406,822
Cash at bank and in hand		B4	856,964	863,237
Total current assets			1,135,891	1,270,059
Creditors: amounts falling due within one year	14	C1	(220,535)	(541,334)
Net current assets			915,356	728,725
The total net assets of the charity			930,481	747,566

The total net assets of the charity are funded by the funds of the charity, as follows:-

Endowment funds			-	-
Restricted funds				
Restricted Revenue Funds	17	D2	3,433	3,433
			3,433	3,433
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	927,048	744,133
			927,048	744,133
Designated Funds			-	-
Total charity funds			930,481	747,566

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

J C C TURNER

Trustee

Approved by the board of trustees on 31 October 2024

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited

Cash Flow Statement for the year ended 31 March 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>(3,389)</u>	<u>216,441</u>
Cash flows from investing activities			
Interest received		1,487	211
Purchase of property, plant and equipment		(4,371)	(5,439)
Net cash provided by investing activities	B	<u>(2,884)</u>	<u>(5,228)</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>(6,273)</u>	<u>211,213</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2024		(6,273)	211,213
Cash and cash equivalents at 1 April 2023		863,237	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		<u>856,964</u>	<u>211,213</u>

The Toby Henderson Trust Limited

Cash Flow Statement for the year ended 31 March 2024

The Toby Henderson Trust Limited

Cash Flow Statement for the year ended 31 March 2024 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	182,915	209,008
Adjustments for :-		
Depreciation charges	8,087	7,644
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(1,487)	(211)
Decrease in debtors	127,895	-
Increase in creditors, excluding loans	(320,799)	-
Net cash provided by operating activities	A (3,389)	216,441

Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand at for the year ended 31 March 2024	856,964	863,237
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	856,964	863,237

The Toby Henderson Trust Limited

Cash Flow Statement for the year ended 31 March 2024 - Continued

Analysis of change in net debt

	At start of year	Cash Flows and	At end of year
Cash	863,237	(6,273)	856,964
		(6,273)	(6,273)
Finance lease obligations	-	314,000	314,000
Total	863,237	307,727	307,727

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Property alterations	Over term of lease
Furniture equipment	3 years straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

Creditors and provisions

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

1 Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no implications of such matters

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	8,087	7,644

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	611,573	539,154
Employer's National Insurance for all staff	51,247	45,489
Total salaries, wages and related costs	662,820	584,643

The average number of full time staff employed in the year was **22** **22**

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £12,575 (2023-£9712). Contributions totalling £2,755 (2023-£2,259) were payable to the scheme at the end of the year and are included in creditors.

8 Defined benefit pension scheme

The charity operates a defined benefit pension scheme, and the contributions charged in the SOFA in the year are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	510,000	(510,000)	196,000	196,000
Total	510,000	(510,000)	196,000	196,000

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

	2024 £	2023 £
These deferrals are included in creditors	196,000	510,000

Prior Year

	Opening Deferrals £	Released from prior years £	Received less released in year £	Deferred at year end £
Sundry items under £1000	-	-	-	510,000
Total	-	-	-	510,000

	2023 £	2022 £
These deferrals are included in creditors	510,000	-

11 Tangible fixed assets

Current Year	Property Alterations £	Furniture and Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2023	19,131	35,271	-	54,402
Additions	-	4,371	-	4,371
At 31 March 2024	19,131	39,642	-	58,773
Depreciation				
At 1 April 2023	7,652	27,909	-	35,561
Charge for the year	3,826	4,261	-	8,087
At 31 March 2024	11,478	32,170	-	43,648
Net book value				
At 31 March 2024	7,653	7,472	-	15,125
At 31 March 2023	11,479	7,362	-	18,841
Prior Year				
Cost				
01 April 2023	19,131	35,271	-	54,402

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

Depreciation	7,652	27,909	35,561
--------------	-------	--------	--------

Net book value

01 April 2023	19,131	35,271	-	54,402
	11,479	7,362	-	18,841

12 Investment pooling schemes and arrangements

Not applicable

13 Debtors

	2024 £	2023 £
Trade debtors	272,306	402,067
Other debtors	6,621	4,755
	278,927	406,822

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,868	6,054
Accruals	4,906	11,090
Deferred Income - Unrestricted & designated funds	196,000	510,000
PAYE, NIC VAT and other taxes	-	211
Other creditors	16,761	13,979
	220,535	541,334

15 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	727,885	538,558
Surplus after tax for the year	179,915	189,327
At 31 March 2024	907,800	727,885

16 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	15,125	-	-	-	15,125
Current Assets	1,132,458	-	-	3,433	1,135,891
Current Liabilities	(220,535)	-	-	-	(220,535)

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

	927,048	-	-	3,433	930,481
At 1 April 2023	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	18,841	-	-	-	18,841
Current Assets	1,266,626	-	-	3,433	1,270,059
Current Liabilities	(541,334)	-	-	-	(541,334)
	744,133	-	-	3,433	747,566

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	744,133	182,915	-	927,048
Total unrestricted and designated funds	744,133	182,915	-	927,048
Restricted funds:-				
Restricted funds	3,433	-	-	3,433
Total restricted funds	3,433	-	-	3,433
Total charity funds	747,566	182,915	-	930,481

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024 £	2024 £	2024 £	2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	959,068	(776,153)	-	182,915
Restricted funds:-				
Restricted Revaluation Reserve	-	-	-	-
Endowment funds:-				

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

959,068	(776,153)	-	182,915
---------	-----------	---	---------

19 The purposes for which the

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

Endowment funds:-

Endowment Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Endowment Revaluation Reserve	This fund represents the restricted surplus relating to endowment funds arising on the revaluation of the charity's assets.

20 Ultimate controlling party

The charity is under the control of its legal members.

The Toby Henderson Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Donations and gifts from individuals					
Small donations individually less than £1000	40,177	-	-	40,177	132,660
Total donations and gifts from individuals	40,177	-	-	40,177	132,660

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Revenue grants and donations from non public bodies					
Gift Aid Donations from subsidiaries	2,340	-	-	2,340	2,128
Total private sector revenue grants	2,340	-	-	2,340	2,128

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Capital grants from government and public bodies					
Small grants individually less than £1000	-	-	-	-	19,681
Charity Aids Foundation	3,000	-	-	3,000	-
Total public sector capital grants	3,000	-	-	3,000	19,681

The Toby Henderson Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	45,517	-	-	45,517	154,469
--------------------------------------	----	--------	---	---	--------	---------

22 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading					
Assessment and post diagnostic services	708,365	-	-	708,365	742,734
Family registrations	420	-	-	420	1,125
Training	545	-	-	545	668
MATES	2,732	-	-	2,732	901
Diagnostic support	200,002	-	-	200,002	-
Total Primary purpose and ancillary trading	912,064	-	-	912,064	745,428

23 Total Income from charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	912,064	-	-	912,064	745,428
Total from charitable activities	912,064	-	-	912,064	745,428

24 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	1,487	-	-	1,487	211
Total investment income	1,487	-	-	1,487	211

The Toby Henderson Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Gross wages and salaries - charitable activities	611,573	-	-	611,573 -	512,574
Employers' NI - Charitable activities	51,247	-	-	51,247 -	45,489
Travel and Subsistence - Charitable Activities	80	-	-	80 -	325
Charitable activities	31,017	-	-	31,017 -	23,766
Staff training	1,586	-	-	1,586 -	2,405
Utilities	10,986	-	-	10,986 -	5,006
Cleaning	2,365	-	-	2,365 -	2,583
Service charges	(4,678)	-	-	(4,678) -	3,082
Repairs and maintenance	4,875	-	-	4,875 -	1,833
Professional Indemnity insurance	9,972	-	-	9,972 -	9,017
Sundry expenses	9,436	-	-	9,436 -	3,841
Total direct spending	728,459	-	-	728,459	609,921

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Employee costs not included in direct costs					
Other salaries	-	-	-	-	26,580
Premises Expenses					
Rent	23,528	-	-	23,528	24,134
Administrative overheads					
Telephone, fax and internet	5,022	-	-	5,022	3,109
Stationery and printing	5,844	-	-	5,844	4,179
Computer running costs	2,158	-	-	2,158	4,887
Membership subscriptions	2,831	-	-	2,831	3,500
Hire of equipment	-	-	-	-	280
Advertising and marketing	-	-	-	-	2,075
Professional fees paid to advisors other than the auditor or examiner					
Other legal and professional	-	-	-	-	650

The Toby Henderson Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Financial costs

Bank charges	224	-	-	224	241
Depreciation & Amortisation in total for the	8,087	-	-	8,087	7,644

Support costs before reallocation	47,694	-	-	47,694	77,279
--	---------------	----------	----------	---------------	---------------

Total support costs - Current Year	47,694	-	-	47,694	77,279
---	---------------	----------	----------	---------------	---------------

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2024	2024	2024	2024	2023
	£	£	£	£	£
Independent Examiner's fees	-	-	-	-	3,900
Total Governance costs	-	-	-	-	3,900

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2024	2024	2024	2024	2023
		£	£	£	£	£
Total direct spending	B2a	728,459	-	-	728,459	609,921
Total support costs	B2d	47,694	-	-	47,694	77,279
Total Governance costs	B2e	-	-	-	-	3,900
Total charitable expenditure	B2	776,153	-	-	776,153	691,100

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
<i>Prior Year</i>		2023	2023	2023	2023
		£	£	£	£
Total direct spending	B2a	608,088	-	-	609,921
Total support costs	B2d	77,279	-	-	77,279
Total Governance costs	B2e	3,900	-	-	3,900
Total charitable expenditure	B2	689,267	-	-	691,100

The Toby Henderson Trust Limited

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

This analysis is classssified by activity and not by conventional nominal descriptions.

29 Analysis of income by activity

	SOFA ref	2024 £	2023 £
Activity			
Income from charitable activities			
Primary purpose and ancillary trading ¹		912,064	745,428
 Summary of Total Income, including the items above			
Charitable activities	A2	912,064	745,428
Donations & Legacies	A1	45,517	154,469
Investment income	A4	1,487	211
Total income as shown in the SOFA	A	959,068	900,108
 Categories of income			
Income from exchange transactions		959,068	900,108

30 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Primary purpose and ancillary trading¹					
Direct costs	728,459	-	-	728,459	-
Premises expenses	-	23,528	-	23,528	-
Administrative overheads	-	15,855	-	15,855	-
Financial costs	-	8,311	-	8,311	-
Total Primary purpose and ancillary trading¹	728,459	47,694	-	776,153	-

The Toby Henderson Trust Limited

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Primary purpose and ancillary trading	728,459	47,694	-	776,153	687,200
Total Governance costs as detailed in Note 27	-	-	-	-	3,900
Total charitable expenditure	728,459	47,694	-	776,153	691,100

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 28

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading ¹	-	8,311	-	39,383	47,694

31 Analysis of non charitable expenditure by activity

Governance costs	Governance costs	Governance costs
	2024	2023
	£	£
Other Expenditure - Governance costs as detailed in Note 27	-	3,900

THE TOBY HENDERSON TRUST LIMITED

England & Wales - Charity number 1149952

Accounts

The Toby Henderson Trust Limited

Report and Accounts

31 March 2024

Company Registration Number - 06865892

The Charity Registration Number is :- 1149952

The Toby Henderson Trust Limited

Report and accounts for the year ended 31 March 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	9
Independent Examiner's Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Statement of total recognised gains and losses	13
Movements in funds	14
Revaluation reserves	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
Balance sheet	17
Cash flow statement	18
Notes to the accounts	19

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is:- The Toby Henderson Trust Limited.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1149952.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 17 November 2021

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Toby House

Earth Balance, Bedlington

Northumberland, NE22 7AD

Telephone

Email Address support@ttht.co.uk Web address www.ttht.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

D I Hope

J C C Turner

R Hodgson

K Guthrie

S G McHarg

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

D I Hope

J C C Turner

R Hodgson

K Guthrie

S G McHarg

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Toby Henderson Trust Limited, is a registered charity, number 1149952, and is incorporated as a company limited by guarantee (not having a share capital), company number 06865892. It is governed by its Articles of Association, which were updated on 17 November 2021.

The main activities undertaken in relation to those purposes during the year.

The charities objectives are;

The relief and education of the parents and carers of autistic children and adults by the provision of such advice, assessment, information and support services to them, their parents and carers calculated to relieve their needs.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Assessment and diagnosis of autism in children, young people and adults.

Provision of specialist and experienced pre / post diagnostic support services (and those needs during assessment)— both directly to the individual and to the wider family, including parents/carers, siblings, grandparents and other supporting professionals where appropriate.

Free specialist webinars.

Support groups (both face to face and on line)

Social groups for autistic children and young people and their siblings (separately.)

Access to Toby's Magical Garden.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

Short term

to continue to offer timely support, advice and assessments, alongside monitoring, evaluation and data collection for longer term planning purposes,

Longer term

To continue to expand the range and offer of specialist services as the demand for such grows and in timely and proactive response to dynamic data collection.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

The charity's strategies for achieving its aims and objectives in the future.

Investment in data and performance management support.

Strengthening the skill set of the board of trustees - in particular, in respect of financial and governance experience at a senior level.

Financial stability allowing the expansion of the team of specialist practitioners.

Being constantly aware and listening to our autistic community throughout our region.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The acquisition of a rolling contract to provide specialist post diagnostic support to autistic individuals and their families resident in the county of Northumberland to the tune of £200,000 per annum (there will be an uplift next year, anticipated at 3.9%).

A very pro- active presence across all social media platforms (notably our Facebook stats which currently stand just short of 10k followers) and our amazing website www.ttth.co.uk which is very ably managed and dynamically updated by our Head of Administration.

Crucial listening to the views of our autistic individuals and their families.

The main achievements and performance of the charity during the year.

We have diagnosed an average of 10 individuals per month.

We have offered an average of 115 specialist family support appointments per month.

We have delivered an average of 2 webinars to families and professionals per month.

We have facilitated 5 support groups per month.

We have run 3 MATES social groups per month.

We have run 1 Siblings Superstars group per month.

The difference the charity's performance during the year has made to the beneficiaries of the charity. Also the degree to which the achievements and

The beneficiaries report they feel "listened to and understood".

They also report they are feeling more confident in knowing how to support their autistic child or young person.

Autistic adults (whom we have assessed, diagnosed and supported) report that they now have "validation to truly embrace themselves and their autistic identity".

The words "life changing" are regularly used to describe access to our services.

The significant charitable activities undertaken in the year.

Major charitable activities included:

Family support service, webinars to families and professionals, support groups including MATES social groups Siblings Superstars group.

Although TTHT did not personally undertake any fundraising activities during this year, many of our families and supporters did so – we were very fortunate to raise over 11.5k this year through the efforts of young people, families and supporters. There have been individual marathons run, pub quizzes, live music events and many more.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

Expenditure incurred in the year in order to raise income in the future.

The main expenditure was time of senior staff involved in contract renewal discussions with NHS partners.

Structure, governance and management of the charity

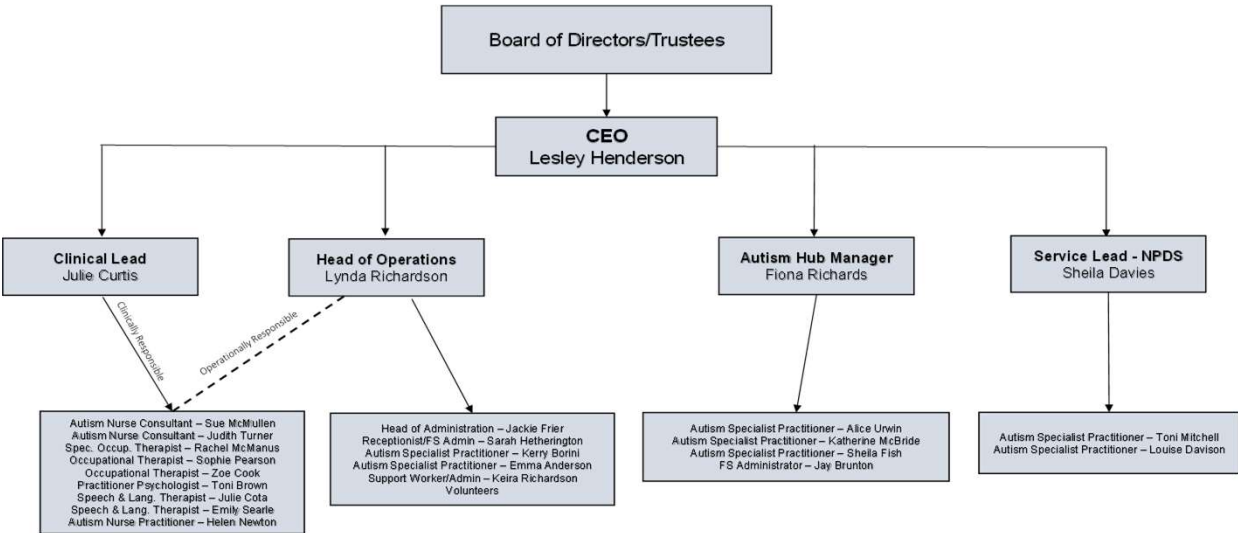
The methods used to recruit and appoint new charity trustees.

The charity currently has a strong set of skills within its team of five trustees. We are, however, consistently aware of opportunities to expand the range of skills and expertise by recruiting new trustees. The approach taken has recently led to the appointment in 2024-25 of a sixth trustee with extensive HR experience.

The policies and procedures for the induction and training of trustees.

New trustees are supported in their induction through meetings with the joint chairs, as well as the chief executive. They also have an initial discussion with the full board of trustees. All trustees are regularly able to access training opportunities, including mandatory safeguarding training.

The charity's organisational structure.



How the charity makes decisions and how decisions are delegated.

Major strategic decisions will involve the chief executive and trustees, either through discussion at regular trustee meetings or through individual discussions with the joint chairs and the chief executive.

Day-to-day operational decisions will be taken by the senior management team at an appropriate level.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

L Henderson (Chief Executive Officer)
L Richardson (Head of Operations)
J Curtis (Autism Nurse Consultant & Clinical Lead)
Fiona Richards (Autism Hub Manager)
Sheila Davies (Service Lead Northumberland PDS)

Setting pay and remuneration of key management personnel

Annual pay proposals are agreed each April by trustees

The charity as a part of a wider network.

See below for response to our relationships with related parties.

The charity's relationships with related parties.

We have established very good working relationships with the Cumbria, Northumberland, Tyne and Wear Foundation Trust (the lead mental health provider throughout each North East locality) and ICB's accordingly (including South Tyneside).

In Northumberland we work closely with AIM (who provide the PDS element of the offer to adults), HINT (the high incidence needs team) and Early Help.

In South Tyneside we work in collaboration with AIM to provide a lifespan service at The Autism Hub.

We have recently developed a partnership with XR Therapeutics to develop an immersive therapy room at Toby House.

Across the board we have respectful, generous and collaborative partnerships with other providers both from the 3rd Sector and the authorities.

Bankers	Barclays Bank PLC, Leicester, Leicestershire, LE87 2BB
Accountants	Hurren & Jubb Accountants Limited, Unit 2-4 Protection House, Albion Road, North Shields, NE30 2RH

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	182,915	209,008
Unrestricted Revenue Funds available for the general purposes of the charity	927,048	744,133
Restricted Revenue Funds	3,433	3,433
Total Funds	930,481	747,566

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves are not invested in tangible assets, excluding long term liabilities, or designated for a particular purpose. The trustees considered it would be appropriate to hold equivalent of 6-9 months of unrestricted expenditure which would equate to holding approximately £345,000-£520,000 in free reserves.

Going Concern

The financial statements have been prepared on a going concern basis. The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of the approval of the financial statements.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

Details of The Independent Examiner

Shaun Jubb
Member of Accountants
Unit 2-4 Protection House
Albion Road
North Shields
Tyne & Wear
NE30 2RH

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The Toby Henderson Trust Limited

Company Registration Number - 06865892

Trustees' Annual Report for the year ended 31 March 2024

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 34.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 31 October 2024.

J C C TURNER
Director and Trustee

The Toby Henderson Trust Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 34 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The Toby Henderson Trust Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-

Shaun Jubb - Independent Examiner

Accountants

Unit 2-4 Protection House

Albion Road

North Shields

Tyne & Wear

NE30 2RH

This report was signed on 31 October 2024

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2024 £	2023 £
Income & Endowments from:						
Donations & Legacies	A1	45,517	-	-	45,517	154,469
Charitable activities	A2	912,064	-	-	912,064	745,428
Investments	A4	1,487	-	-	1,487	211
Total income	A	959,068	-	-	959,068	900,108
Expenditure on:						
Charitable activities	B2	776,153	-	-	776,153	691,100
Total expenditure	B	776,153	-	-	776,153	691,100
Net income for the year		182,915	-	-	182,915	209,008
Net income after transfers	A-B-C	182,915	-	-	182,915	209,008
Net movement in funds		182,915	-	-	182,915	209,008
Reconciliation of funds:-	E					
Total funds brought forward		744,133	3,433	-	747,566	538,558
Total funds carried forward		927,048	3,433	-	930,481	747,566

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Endowment Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	154,469	-	-	154,469
Charitable activities	A2	745,428	-	-	745,428
Other trading activities	A3	-	-	-	-
Investments	A4	211	-	-	211
Other	A5	-	-	-	-
Total income	A	900,108	-	-	900,108
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	689,267	-	-	691,100
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	689,267	-	-	691,100
Net gains on investments	B4	-	-	-	-
Net income for the year		210,841	-	-	209,008
Transfers between funds	C	-	-	-	-
Net income after transfers		210,841	-	-	209,008
Net movement in funds		210,841	-	-	209,008
Reconciliation of funds:-	E				
Total funds brought forward		536,958	1,600	-	538,558
Total funds carried forward		747,799	1,600	-	747,566

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

Statement of Total Recognised Gains and Losses for the year ended 31 March 2024

	2024 £	2023 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	179,915	189,327
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	179,915	189,327
<i>Add/(deduct) non income and expenditure items:-</i>		
Grants for the acquisition of fixed assets	3,000	19,681
Net Movement in funds before taxation	182,915	209,008
Funds generated in the year as shown on Statement of Financial Activities	182,915	209,008

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

The Toby Henderson Trust Limited - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	179,915	189,327
Resources applied on functional fixed assets	(4,371)	(5,439)
Other applications of funds	-	-
Net resources available to fund charitable activities	175,544	183,888

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 34 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	744,133	3,433	-	747,566	538,558
Recognised gains and losses before transfers	182,915	-	-	182,915	209,008
	927,048	3,433	-	930,481	747,566
Closing revenue funds	927,048	3,433	-	930,481	747,566

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	927,048	3,433	-	930,481	747,566

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Statement of Financial Activities for the year ended 31 March 2024

The Toby Henderson Trust Limited

Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	954,581	880,216
Investment income		
Interest receivable	1,487	211
Gross income in the year before exceptional items	956,068	880,427
Gross income in the year including exceptional items	956,068	880,427
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	768,066	679,556
Depreciation and amortisation	8,087	7,644
Governance costs	-	3,900
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	776,153	691,100
Net income before tax in the financial year	179,915	189,327
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	179,915	189,327
Retained surplus for the financial year	179,915	189,327

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited - Balance Sheet as at 31 March 2024

	Notes	SOR P Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	11	A2	15,125	18,841
Current assets		B		
Debtors	13	B2	278,927	406,822
Cash at bank and in hand		B4	856,964	863,237
Total current assets			1,135,891	1,270,059
Creditors: amounts falling due within one year	14	C1	(220,535)	(541,334)
Net current assets			915,356	728,725
The total net assets of the charity			930,481	747,566

The total net assets of the charity are funded by the funds of the charity, as follows:-

Endowment funds			-	-
Restricted funds				
Restricted Revenue Funds	17	D2	3,433	3,433
			3,433	3,433
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	927,048	744,133
			927,048	744,133
Designated Funds			-	-
Total charity funds			930,481	747,566

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

J C C TURNER

Trustee

Approved by the board of trustees on 31 October 2024

The notes attached on pages 19 to 34 form an integral part of these accounts.

The Toby Henderson Trust Limited

Cash Flow Statement for the year ended 31 March 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>(3,389)</u>	<u>216,441</u>
Cash flows from investing activities			
Interest received		1,487	211
Purchase of property, plant and equipment		(4,371)	(5,439)
Net cash provided by investing activities	B	<u>(2,884)</u>	<u>(5,228)</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>(6,273)</u>	<u>211,213</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2024		(6,273)	211,213
Cash and cash equivalents at 1 April 2023		863,237	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		<u>856,964</u>	<u>211,213</u>

The Toby Henderson Trust Limited

Cash Flow Statement for the year ended 31 March 2024

The Toby Henderson Trust Limited

Cash Flow Statement for the year ended 31 March 2024 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	182,915	209,008
Adjustments for :-		
Depreciation charges	8,087	7,644
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(1,487)	(211)
Decrease in debtors	127,895	-
Increase in creditors, excluding loans	(320,799)	-
Net cash provided by operating activities	A (3,389)	216,441

Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand at for the year ended 31 March 2024	856,964	863,237
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	856,964	863,237

The Toby Henderson Trust Limited

Cash Flow Statement for the year ended 31 March 2024 - Continued

Analysis of change in net debt

	At start of year	Cash Flows and	At end of year
Cash	863,237	(6,273)	856,964
		(6,273)	(6,273)
Finance lease obligations	-	314,000	314,000
Total	863,237	307,727	307,727

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Property alterations	Over term of lease
Furniture equipment	3 years straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

Creditors and provisions

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

1 Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no implications of such matters

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	8,087	7,644

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	611,573	539,154
Employer's National Insurance for all staff	51,247	45,489
Total salaries, wages and related costs	662,820	584,643

The average number of full time staff employed in the year was **22** **22**

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £12,575 (2023-£9712). Contributions totalling £2,755 (2023-£2,259) were payable to the scheme at the end of the year and are included in creditors.

8 Defined benefit pension scheme

The charity operates a defined benefit pension scheme, and the contributions charged in the SOFA in the year are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening	Released	Received	Deferred
	Deferrals	from prior	less released	at year end
		years	in year	
	£	£	£	£
Sundry items under £1000	510,000	(510,000)	196,000	196,000
Total	510,000	(510,000)	196,000	196,000

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

	2024 £	2023 £
These deferrals are included in creditors	196,000	510,000

<i>Prior Year</i>	Opening Deferrals £	Released from prior years £	Received less released in year £	Deferred at year end £
Sundry items under £1000	-	-	-	510,000
Total	-	-	-	510,000

	2023 £	2022 £
These deferrals are included in creditors	510,000	-

11 Tangible fixed assets

<i>Current Year</i>	Property Alterations £	Furniture and Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2023	19,131	35,271	-	54,402
Additions	-	4,371	-	4,371
At 31 March 2024	19,131	39,642	-	58,773
Depreciation				
At 1 April 2023	7,652	27,909	-	35,561
Charge for the year	3,826	4,261	-	8,087
At 31 March 2024	11,478	32,170	-	43,648
Net book value				
At 31 March 2024	7,653	7,472	-	15,125
At 31 March 2023	11,479	7,362	-	18,841
<i>Prior Year</i>	Property Alterations £	Furniture and Equipment £	Motor Vehicles £	Total £
Cost				
01 April 2023	19,131	35,271	-	54,402

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

Depreciation	7,652	27,909	35,561
--------------	-------	--------	--------

Net book value

01 April 2023	19,131	35,271	-	54,402
	11,479	7,362	-	18,841

12 Investment pooling schemes and arrangements

Not applicable

13 Debtors

	2024 £	2023 £
Trade debtors	272,306	402,067
Other debtors	6,621	4,755
	278,927	406,822

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,868	6,054
Accruals	4,906	11,090
Deferred Income - Unrestricted & designated funds	196,000	510,000
PAYE, NIC VAT and other taxes	-	211
Other creditors	16,761	13,979
	220,535	541,334

15 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	727,885	538,558
Surplus after tax for the year	179,915	189,327
At 31 March 2024	907,800	727,885

16 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	15,125	-	-	-	15,125
Current Assets	1,132,458	-	-	3,433	1,135,891
Current Liabilities	(220,535)	-	-	-	(220,535)

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

	927,048	-	-	3,433	930,481
At 1 April 2023	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	18,841	-	-	-	18,841
Current Assets	1,266,626	-	-	3,433	1,270,059
Current Liabilities	(541,334)	-	-	-	(541,334)
	744,133	-	-	3,433	747,566

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	744,133	182,915	-	927,048
Total unrestricted and designated funds	744,133	182,915	-	927,048
Restricted funds:-				
Restricted funds	3,433	-	-	3,433
Total restricted funds	3,433	-	-	3,433
Total charity funds	747,566	182,915	-	930,481

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	959,068	(776,153)	-	182,915
Restricted funds:-				
Restricted Revaluation Reserve	-	-	-	-
Endowment funds:-				

The Toby Henderson Trust Limited

Notes to the Accounts for the year ended 31 March 2024

959,068	(776,153)	-	182,915
---------	-----------	---	---------

19 The purposes for which the

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

Endowment funds:-

Endowment Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Endowment Revaluation Reserve	This fund represents the restricted surplus relating to endowment funds arising on the revaluation of the charity's assets.

20 Ultimate controlling party

The charity is under the control of its legal members.

The Toby Henderson Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Donations and gifts from individuals					
Small donations individually less than £1000	40,177	-	-	40,177	132,660
Total donations and gifts from individuals	40,177	-	-	40,177	132,660

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Revenue grants and donations from non public bodies					
Gift Aid Donations from subsidiaries	2,340	-	-	2,340	2,128
Total private sector revenue grants	2,340	-	-	2,340	2,128

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Capital grants from government and public bodies					
Small grants individually less than £1000	-	-	-	-	19,681
Charity Aids Foundation	3,000	-	-	3,000	-
Total public sector capital grants	3,000	-	-	3,000	19,681

The Toby Henderson Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	45,517	-	-	45,517	154,469
--------------------------------------	----	--------	---	---	--------	---------

22 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading					
Assessment and post diagnostic services	708,365	-	-	708,365	742,734
Family registrations	420	-	-	420	1,125
Training	545	-	-	545	668
MATES	2,732	-	-	2,732	901
Diagnostic support	200,002	-	-	200,002	-
Total Primary purpose and ancillary trading	912,064	-	-	912,064	745,428

23 Total Income from charitable activities

Current year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	912,064	-	-	912,064	745,428
Total from charitable activities	912,064	-	-	912,064	745,428

24 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	1,487	-	-	1,487	211
Total investment income	1,487	-	-	1,487	211

The Toby Henderson Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Gross wages and salaries - charitable activities	611,573	-	-	611,573	512,574
Employers' NI - Charitable activities	51,247	-	-	51,247	45,489
Travel and Subsistence - Charitable Activities	80	-	-	80	325
Charitable activities	31,017	-	-	31,017	23,766
Staff training	1,586	-	-	1,586	2,405
Utilities	10,986	-	-	10,986	5,006
Cleaning	2,365	-	-	2,365	2,583
Service charges	(4,678)	-	-	(4,678)	3,082
Repairs and maintenance	4,875	-	-	4,875	1,833
Professional Indemnity insurance	9,972	-	-	9,972	9,017
Sundry expenses	9,436	-	-	9,436	3,841
Total direct spending	728,459	-	-	728,459	609,921

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Employee costs not included in direct costs					
Other salaries	-	-	-	-	26,580
Premises Expenses					
Rent	23,528	-	-	23,528	24,134
Administrative overheads					
Telephone, fax and internet	5,022	-	-	5,022	3,109
Stationery and printing	5,844	-	-	5,844	4,179
Computer running costs	2,158	-	-	2,158	4,887
Membership subscriptions	2,831	-	-	2,831	3,500
Hire of equipment	-	-	-	-	280
Advertising and marketing	-	-	-	-	2,075
Professional fees paid to advisors other than the auditor or examiner					
Other legal and professional	-	-	-	-	650

The Toby Henderson Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Financial costs

Bank charges	224	-	-	224	241
Depreciation & Amortisation in total for the	8,087	-	-	8,087	7,644

Support costs before reallocation	47,694	-	-	47,694	77,279
--	---------------	----------	----------	---------------	---------------

Total support costs - Current Year	47,694	-	-	47,694	77,279
---	---------------	----------	----------	---------------	---------------

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2024	2024	2024	2024	2023
	£	£	£	£	£
Independent Examiner's fees	-	-	-	-	3,900
Total Governance costs	-	-	-	-	3,900

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2024	2024	2024	2024	2023
		£	£	£	£	£
Total direct spending	B2a	728,459	-	-	728,459	609,921
Total support costs	B2d	47,694	-	-	47,694	77,279
Total Governance costs	B2e	-	-	-	-	3,900
Total charitable expenditure	B2	776,153	-	-	776,153	691,100

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
<i>Prior Year</i>		2023	2023	2023	2023
		£	£	£	£
Total direct spending	B2a	608,088	-	-	609,921
Total support costs	B2d	77,279	-	-	77,279
Total Governance costs	B2e	3,900	-	-	3,900
Total charitable expenditure	B2	689,267	-	-	691,100

The Toby Henderson Trust Limited

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

This analysis is classssified by activity and not by conventional nominal descriptions.

29 Analysis of income by activity

	SOFA ref	2024 £	2023 £
Activity			
Income from charitable activities			
Primary purpose and ancillary trading ¹		912,064	745,428
 Summary of Total Income, including the items above			
Charitable activities	A2	912,064	745,428
Donations & Legacies	A1	45,517	154,469
Investment income	A4	1,487	211
Total income as shown in the SOFA	A	959,068	900,108
 Categories of income			
Income from exchange transactions		959,068	900,108

30 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Primary purpose and ancillary trading¹					
Direct costs	728,459	-	-	728,459	-
Premises expenses	-	23,528	-	23,528	-
Administrative overheads	-	15,855	-	15,855	-
Financial costs	-	8,311	-	8,311	-
Total Primary purpose and ancillary trading¹	728,459	47,694	-	776,153	-

The Toby Henderson Trust Limited

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Primary purpose and ancillary trading	728,459	47,694	-	776,153	687,200
Total Governance costs as detailed in Note 27	-	-	-	-	3,900
Total charitable expenditure	728,459	47,694	-	776,153	691,100

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 28

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose and ancillary trading ¹	-	8,311	-	39,383	47,694

31 Analysis of non charitable expenditure by activity

Governance costs	Governance costs	Governance costs
	2024	2023
	£	£
Other Expenditure - Governance costs as detailed in Note 27	-	3,900

THE TOBY HENDERSON TRUST LIMITED

England & Wales - Charity number 1149952

Accounts

Company registration number: 06865892

Charity registration number: 1149952

THE TOBY HENDERSON TRUST LIMITED

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

The Toby Henderson Trust Limited

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 to 21

The Toby Henderson Trust Limited

Reference and Administrative Details

Trustees	A Shirley D I Hope F Carney J C C Turner R Hodgson K Guthrie S G McHarg
Key Management Personnel	L Henderson (Chief Executive Officer), V Broady (Director of Care Services), L Richardson (Autism Service Manager), J Curtis (Autism Nurse Consultant & Clinical Lead),
Principal Office	Toby House Earth Balance Bedlington Northumberland NE22 7AD
The charity is incorporated in England and Wales.	
Company Registration Number	06865892
Charity Registration Number	1149952
Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB
Independent Examiner	Simon Brown BA ACA DChA Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

The Toby Henderson Trust Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Structure, governance and management

Nature of governing document

The Toby Henderson Trust Limited, is a registered charity, number 1149952, and is incorporated as a company limited by guarantee (not having a share capital), company number 06865892. It is governed by its Articles of Association, which were updated on 17 November 2021.

Objectives and activities

The charities objectives are;

- The relief and education of children and adults on the autism spectrum by the provision of advice, assessment, information, facilities, education, and support services to them calculated to relieve their needs
- The relief and education of the parents and carers of children and adults on the autism spectrum by the provision of such advice, assessment, information and support services to them, their parents and carers calculated to relieve their needs

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Toby Henderson Trust Limited

Trustees' Report

Achievements and performance

The Toby Henderson Trust: training and events calendar

The Toby Henderson Trust: training and events calendar. During 2022/23, the Trust used its expertise to share knowledge not only with families, but with practitioners working in the sector.

The training included, but was not limited to:

- An introduction to NVR (non violent resistance)
- Sensory Issues
- Autism and Mental Health
- Supporting the autistic sibling relationship
- Managing Transitions.

Autism assessment and diagnosis contracts

The Trust continues to work closely with local authority partners to deliver diagnostic work including further delivery within the Newcastle/Gateshead local authority for children and young people, as well as negotiating a new partnership in Northumberland for Post Diagnostic Support. The Toby Henderson Trust continues to grow these partnerships through the good reputation that Lesley and the team have built.

There was a marked increase in enquiries for private assessments for autism diagnosis which the Trust was able to carry out at Toby House and via the secure online video conferencing platform, Zoom.

Grant funding was at a steady level this financial year, whilst fundraising and financial community support remained very healthy, with the Great North Run alone raising over £11k.

Our social media profile also increased considerably during this time and we are proud to report over 8.5k followers on Facebook, 900 on Instagram and 900 on Twitter at this time.

Face to face service delivery was further enhanced by the addition of targeted support groups.

Outings, experiences and activities for MATES and Siblings were further supported and extended by a very welcome grant from The Ballinger Charitable Trust, who have supported us on many occasions throughout our charitable journey.

Grant funding and continued support

Grant funding was healthy this year, with continued support from a range of sources:

- South Tyneside Council £10k for projects to support infection control post Covid
- RISE - (Sport England) £3k awarded to support projects and resources to support our children to access physical activities
- The Barbara Ward Children's Foundation - £4 k as the third instalment of our £12k grant which was awarded to support general service provision for families at Toby House.

The Toby Henderson Trust Limited

Trustees' Report

Financial review

2022/23 continued the recent trend of year-on-year financial growth and increased security for The Toby Henderson Trust. Income from all sources increased to £900,108, compared to £786,855 in 2021/22. A surplus was generated of £209,008 and increased the level of free reserves to £711,321. The Trustees are satisfied that the charity is in a healthy financial position.

Policy on reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. The Trustees considered it would be appropriate to hold the equivalent of 6 - 9 months of unrestricted expenditure which would equate to holding approximately £345,000 - £520,000 in free reserves.

At the year end, free reserves were £711,321 (2022: £498,275), an increase of £213,046 in the year.

Key Management Personnel

The board, who give their time freely and no trustees received remuneration in the year, have considered who the Key Management Personnel (KMP) of the charity, as noted in the Reference and Administration section. Together with the board, these KMP are those in charge of directing and controlling, running and operating the activities of the charity on a day to day basis. The pay of the KMP is reviewed annually and normally increased in accordance with average earnings. The trustees benchmark against pay levels of other charities and similar organisations within the sector and the region. Pay levels are set using this information together with the budget and forecast information, ensuring that the charity can afford any proposed increases. The board then agree any uplift to remuneration.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The Toby Henderson Trust Limited

Trustees' Report

Statement of Trustees' Responsibilities

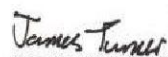
The trustees (who are also the directors of The Toby Henderson Trust Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 21/12/2023..... and signed on its behalf by:



James Turner 21 Dec 2023 16:59:04 GMT (UTC +0)

J C C Turner
Trustee

The Toby Henderson Trust Limited

Independent Examiner's Report to the trustees of The Toby Henderson Trust Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 7 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Toby Henderson Trust Limited (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 Toby Henderson Trust Limited 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 charity'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

Since The Toby Henderson Trust Limited's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW which is one of the listed bodies.

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:

1. accounting records were not kept in respect of The Toby Henderson Trust Limited 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 examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Simon Brown 22 Dec 2023 07:56:54 GMT (UTC +0)

Simon Brown BA ACA DChA
Azets Audit Services
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 22/12/2023

Azets Audit Services is a trading name of Azets Audit Services Limited.

The Toby Henderson Trust Limited

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	154,469	-	154,469	67,002
Charitable activities	4	745,428	-	745,428	713,157
Other trading activities	5	-	-	-	1,690
Investment income	6	211	-	211	6
Other income	7	-	-	-	5,000
Total Income		900,108	-	900,108	786,855
Expenditure on:					
Charitable activities	8	(691,100)	-	(691,100)	(512,141)
Total Expenditure		(691,100)	-	(691,100)	(512,141)
Net income		209,008	-	209,008	274,714
Net movement in funds		209,008	-	209,008	274,714
Reconciliation of funds					
Total funds brought forward		536,958	1,600	538,558	263,844
Total funds carried forward	18	745,966	1,600	747,566	538,558

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

The Toby Henderson Trust Limited

Comparative Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	54,697	12,305	67,002
Charitable activities	4	713,157	-	713,157
Other trading activities	5	1,690	-	1,690
Investment income	6	6	-	6
Other income	7	5,000	-	5,000
Total income		<u>774,550</u>	<u>12,305</u>	<u>786,855</u>
Expenditure on:				
Charitable activities	8	<u>(493,214)</u>	<u>(18,927)</u>	<u>(512,141)</u>
Total expenditure		<u>(493,214)</u>	<u>(18,927)</u>	<u>(512,141)</u>
Net income/(expenditure)		<u>281,336</u>	<u>(6,622)</u>	<u>274,714</u>
Net movement in funds		281,336	(6,622)	274,714
Reconciliation of funds				
Total funds brought forward		<u>255,622</u>	<u>8,222</u>	<u>263,844</u>
Total funds carried forward	18	<u>536,958</u>	<u>1,600</u>	<u>538,558</u>

The Toby Henderson Trust Limited

(Registration number: 06865892)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	18,841	21,046
Current assets			
Debtors	14	406,822	330,861
Cash at bank and in hand		863,237	998,399
		<u>1,270,059</u>	<u>1,329,260</u>
Creditors: Amounts falling due within one year	15	<u>(541,334)</u>	<u>(811,748)</u>
Net current assets		<u>728,725</u>	<u>517,512</u>
Net assets		<u>747,566</u>	<u>538,558</u>
Funds of the charity:			
Restricted		1,600	1,600
Unrestricted income funds			
Unrestricted		<u>745,966</u>	<u>536,958</u>
Total funds	18	<u>747,566</u>	<u>538,558</u>

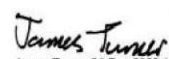
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 21/12/2023... and signed on their behalf by:



James Turner 21 Dec 2023 18:59:04 GMT (UTC +0)

J C C Turner
Trustee

The Toby Henderson Trust Limited

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		209,008	274,714
Adjustments to cash flows from non-cash items			
Depreciation		7,644	6,025
Investment income	6	(211)	(6)
		<u>216,441</u>	<u>280,733</u>
Working capital adjustments			
(Increase)/decrease in debtors	14	(75,961)	76,929
(Decrease)/increase in creditors	15	(270,414)	342,250
Net cash flows from operating activities		<u>(129,934)</u>	<u>699,912</u>
Cash flows from investing activities			
Interest receivable and similar income	6	211	6
Purchase of tangible fixed assets	13	(5,439)	(3,760)
Net cash flows from investing activities		<u>(5,228)</u>	<u>(3,754)</u>
Net (decrease)/increase in cash and cash equivalents		(135,162)	696,158
Cash and cash equivalents at 1 April		<u>998,399</u>	<u>302,241</u>
Cash and cash equivalents at 31 March		<u>863,237</u>	<u>998,399</u>

All of the cash flows are derived from continuing operations during the above two periods.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is: Toby House, Earth Balance, Bedlington, Northumberland, NE22 7AD.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Toby Henderson Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These financial statements are prepared in sterling which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Accruals - Accruals are calculated where a service has been provided but the charity has not yet been invoiced.

Prepayments - Prepayments are calculated where an invoice has been provided in advance of the service taking place.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised when it is receivable.

Charitable activities

Income from charitable activities is recognised as it is earned.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Grants are recognised in income over the period in which the costs are recognised where there are performance conditions attached to the grant, otherwise the income is recognised in full.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

Tangible fixed assets

Individual fixed asset are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property alterations	Over term of lease
Furniture equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity contributes to a qualifying auto enrolment pension scheme the assets of which are held separately by an independent authority. The contributions are recognised as an expense in the period in which the related service is provided

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations	132,660	-	132,660
Gift aid reclaimed	2,128	-	2,128
Grants, including capital grants;			
Grants	19,681	-	19,681
	<u>154,469</u>	<u>-</u>	<u>154,469</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations	48,385	-	48,385
Gift aid reclaimed	1,312	-	1,312
Grants, including capital grants;			
Grants	5,000	12,305	17,305
	<u>54,697</u>	<u>12,305</u>	<u>67,002</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Assessment and post diagnostic services	742,734	742,734	703,983
Therapy sessions	-	-	7,333
Sibling support	-	-	100
Family registrations	1,125	1,125	1,025
Training	668	668	29
MATES	901	901	687
	<u>745,428</u>	<u>745,428</u>	<u>713,157</u>

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Income from other trading activities

	Total funds £	Total 2022 £
Fundraising	-	1,520
Income from rents	-	170
	<u>-</u>	<u>1,690</u>

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>211</u>	<u>211</u>	<u>6</u>

7 Other income

	Unrestricted General £	Total 2023 £	Total 2022 £
CJRS Income	<u>-</u>	<u>-</u>	<u>5,000</u>

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Costs of Generating Funds:				
Charitable activities	32,672	-	23,766	22,541
Event costs	-	-	-	309
Wages and salaries	558,063	-	558,063	374,306
Staff training	2,405	-	2,405	3,515
Travel expenses	325	-	325	503
Rent	24,134	-	24,134	19,681
Insurance	9,017	-	9,017	8,642
Utilities	-	-	5,006	12,472
Cleaning	2,583	-	2,583	2,040
Service charges	3,082	-	3,082	5,020
Repairs and maintenance	1,833	-	1,833	12,363
Sundry expenses	3,841	-	3,841	4,129
Bank charges	241	-	241	258
Depreciation of office equipment	7,644	-	7,644	6,025
Sub-total - Cost of generating funds	645,840	-	641,940	471,804
Support Costs:				
Wages and salaries	26,580	-	26,580	20,292
Advertising	2,075	-	2,075	89
Telephone and fax	3,109	-	3,109	3,272
Printing, postage and stationary	4,179	-	4,179	3,486
Independent examiners fees	-	-	3,900	2,750
Accountancy fees	-	-	-	4,418
Professional fees	650	-	650	1,201
Computer running costs	4,887	-	4,887	1,754
Subscriptions	3,500	-	3,500	3,075
Equipment hire	280	-	280	-
Sub-total - Support costs	45,260	-	49,160	40,337
Total - Cost of generating funds and support costs	691,100	-	691,100	512,141

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	7,644	6,025
Independent Examination Fees	3,900	3,300

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	529,442	362,140
Social security costs	45,489	26,832
Pension costs	9,712	5,625
	<u>584,643</u>	<u>394,597</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Employees	<u>22</u>	<u>18</u>

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

The total employee benefits of the key management personnel of the charity were £201,968 (2022 - £156,771).

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

12 Taxation

The charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

13 Tangible fixed assets

	Property Alterations £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	19,131	29,832	48,963
Additions	-	5,439	5,439
At 31 March 2023	19,131	35,271	54,402
Depreciation			
At 1 April 2022	3,826	24,091	27,917
Charge for the year	3,826	3,818	7,644
At 31 March 2023	7,652	27,909	35,561
Net book value			
At 31 March 2023	11,479	7,362	18,841
At 31 March 2022	15,305	5,741	21,046

14 Debtors

	2023 £	2022 £
Trade debtors	402,067	325,577
Prepayments and accrued income	4,755	4,494
Other debtors	-	790
	406,822	330,861

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,054	3,080
Other taxation and social security	211	20
Other creditors	13,979	1,820
Accruals and deferred income	521,090	806,828
	<u>541,334</u>	<u>811,748</u>
	2023 £	2022 £
Deferred income at 1 April 2022	799,410	444,775
Resources deferred in the period	510,000	799,410
Amounts released from previous periods	(799,410)	(444,775)
Deferred income at year end	<u>510,000</u>	<u>799,410</u>

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	16,500	16,500
Between one and five years	25,000	40,000
	<u>41,500</u>	<u>56,500</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £9,712 (2022 - £5,625).

Contributions totalling £2,259 (2022 - £1,820) were payable to the scheme at the end of the year and are included in creditors.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted				
General				
General	519,321	900,108	(689,267)	730,162
Designated				
Property Maintenance Fund	<u>17,637</u>	<u>-</u>	<u>(1,833)</u>	<u>15,804</u>
Total Unrestricted	536,958	900,108	(691,100)	745,966
Restricted				
South Tyneside Govt - NSIPICF - RFT	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>1,600</u>
Total funds	<u>538,558</u>	<u>900,108</u>	<u>(691,100)</u>	<u>747,566</u>

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds comprise of those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Property Maintenance Fund - The property maintenance fund has been established to cover any ongoing property costs as well as ensuring that adequate infrastructure is in place to allow employees to work remotely as required.

South Tyneside Gov - Grant funding received for infection control projects.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Analysis of net assets between funds

	Unrestricted			Total funds as 31 March 2022 £
	General £	Designated £	Restricted £	
Tangible fixed assets	18,841	-	-	18,841
Net current assets/(liabilities)	711,321	15,804	1,600	728,725
Total net assets	730,162	15,804	1,600	747,566

	Unrestricted			Total funds at 31 March 2022 £
	General £	Designated £	Restricted £	
Tangible fixed assets	21,046	-	-	21,046
Net current assets/(liabilities)	498,275	17,637	1,600	517,512
Total net assets	519,321	17,637	1,600	538,558

20 Related party transactions

There were no related party transactions in the year.

THE TOBY HENDERSON TRUST LIMITED

England & Wales - Charity number 1149952

Accounts

The Board of Trustees
The Toby Henderson Trust Limited
Toby House
Earth Balance
Bedlington
Northumberland
NE22 1DA

Ref: SMJB/DR/1004573

Date: 29 November 2022

Dear Sirs,

During the course of the preparation of your financial statements for the year ended 31 March 2022, the following representations were made to us by the management and Trustees. Please read these representations carefully and if you agree with our understanding please sign and return a copy of this letter to us as confirmation of this.

Representation

1. You acknowledged as trustees that you have fulfilled your responsibilities under the Companies Act 2006 for making accurate representations to us and for the financial statements which we have prepared for the charitable company.
2. You confirmed that all accounting records had been made available to us for the purpose of preparing the charitable company's financial statements and that all transactions undertaken by the charitable company had been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, had been made available to us.
3. You confirmed that the charitable company had no liabilities or contingent liabilities other than those disclosed in the financial statements.
4. You confirmed that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those disclosed or included in the financial statements.
5. You confirmed that the charitable company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charitable company) for trustees, nor to provide guarantees of any kind on behalf of the trustees, except as disclosed in the financial statements.
6. You confirmed that you are aware that a related party of the charitable company is a person or organisation which either directly or indirectly controls, has joint control of, or significantly influences the company or vice versa and as a result will include: members (as a guide with more than 20% of the voting rights), trustees, other key management, close family and other business

We are an accounting, tax, audit, advisory and business services group that delivers a personal experience both digitally and at your door.

Accounting | Tax | Audit | Advisory | Technology

interests of the previous.

You confirmed that there have been no transactions with any related parties during the year.

7. You confirmed that the charitable company has not contracted for any capital expenditure other than as disclosed in the financial statements.
8. You confirmed that you are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its business and which are central to the charitable company's ability to conduct its business except as explained to you and as disclosed in the financial statements.
9. You confirmed that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements. You also confirmed that you are not aware of any allegations of fraud by former employees, regulators or others.
10. You confirmed that, having considered your expectations and intentions for the next twelve months and the availability of working capital, the charitable company is a going concern.
11. We understand that companies are associated for tax purposes if they are under the control of the same person or persons. We also understand that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.
12. You confirmed that there are no companies associated with this charitable company for tax purposes.
13. You confirmed that all grants, donations, legacies and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to us. There have been no breaches of terms and conditions during the period regarding the application of such income. Restricted income is as disclosed in note 19 to the financial statements.
14. You confirmed that we are not aware of any matters of material significance that should be reported to the Charity Commission.
15. You confirmed that the balance outstanding at the year end of £303,000 in relation to CNTW NHS Foundation is fully recoverable.

Yours faithfully,



Azets Audit Services

The Toby Henderson Trust Limited

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the trustees during the course of preparing the charitable company's financial statements.

Yours faithfully,



On behalf of the trustees

Date 29.11.2022

THE TOBY HENDERSON TRUST LIMITED

England & Wales - Charity number 1149952

Accounts

Company registration number: 06865892

Charity registration number: 1149952

THE TOBY HENDERSON TRUST LIMITED

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

The Toby Henderson Trust Limited

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 to 22

The Toby Henderson Trust Limited

Reference and Administrative Details

Trustees	A Shirley D I Hope F Carney J C C Turner R Hodgson M A Maskey (resigned 25 August 2021) K Guthrie (appointed 1 April 2020) R L Glasspool (resigned 1 April 2020)
Key Management Personnel	L Henderson (Chief Executive Officer), V Broady (Director of Care Services), L Richardson (Autism Service Manager), J Curtis (Autism Nurse Consultant & Clinical Lead),
Principal Office	Toby House Earth Balance Bedlington Northumberland NE22 7AD The charity is incorporated in England and Wales.
Company Registration Number	06865892
Charity Registration Number	1149952
Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB
Independent Examiner	Simon Brown BA ACA DChA MHA Tait Walker Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

The Toby Henderson Trust Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Structure, governance and management

Nature of governing document

The Toby Henderson Trust Limited, is a registered charity, number 1149952, and is incorporated as a company limited by guarantee (not having a share capital), company number 06865892. It is governed by its Articles of Association, which were updated on 17 November 2021.

Objectives and activities

The charities objectives are;

- The relief and education of children and adults on the autism spectrum by the provision of advice, assessment, information, facilities, education, and support services to them calculated to relieve their needs
- The relief and education of the parents and carers of children and adults on the autism spectrum by the provision of such advice, assessment, information and support services to them, their parents and carers calculated to relieve their needs

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

For The Toby Henderson Trust, the 2020/21 year whilst challenging, demonstrated once again the charity's resilience and resourcefulness. In a year when the entire country was affected by the ongoing Covid-19 pandemic, the charity continued to operate on a reduced team, whilst delivering a full-time service. The 'mini team Toby' delivered consistent online support for families, events and training for practitioners and service users, and the fulfilment of NHS contractual work. The adaptations to service and staff using the government's Job Retention Scheme continued throughout the financial year and have helped ensure the charity has kept in good financial health throughout whilst giving North East children and their families the support they needed during a particularly disruptive and challenging time.

The Toby Henderson Trust Limited

Trustees' Report

The Toby Henderson Trust: training and events calendar

During 2020/21, the Trust used its expertise to share knowledge not only with families, but with practitioners working in the sector. The training included:

- managing challenging behaviour

Autism assessment and diagnosis contracts

In spite of the challenges that were presented, the Trust was able to fulfil its contractual obligations to Newcastle/Gateshead local authority for children and young people and adult ADOS 2 assessments. The Toby Henderson Trust has gained a great reputation as a knowledgeable and effective third-party supplier to a number of North East local authorities and has been able to support healthcare provider to manage waiting lists for autism diagnosis and meet the much-needed demand.

Grant funding and continued support

Grant funding was healthy this year, with continued support from several trusts and foundations, including well known organisations as follows:

- The National Lottery Community Fund - £39,027
- NCC - £10,000
- The Joicey Trust - £2,000
- The Barbour Foundation - £5,000
- Global Make Some Noise - £50,170
- Applied to CAF for adapted services for £21,000
- Edward Gosling Foundation - £10,000
- Warburton's bid - £10,000
- CAF Resilience Fund - £21,000
- The Barbara Ward Childrens Foundation - £4,000

The Toby Henderson Trust Limited

Trustees' Report

Financial review

2020/21 was a year of financial growth and increased security for the Toby Henderson Trust. Income from all sources increased by 63% from 2019/20 (£519,140 in 2020/21 compared to £318,198 in 2019/20). The Trust generated a surplus of £140,404 and increased the level of free reserves to £202,311. The charity is satisfied with its financial position.

Policy on reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. The Trustees considered it would be appropriate to hold the equivalent of 6 - 9 months of unrestricted which would equate to holding approximately £135,000 - £205,000 in free reserves.

At the year end, free reserves were £202,311 (2020: £96,766), an increase of £105,545 in the year.

Key Management Personnel

The board, who give their time freely and no trustees received remuneration in the year, have considered who the Key Management Personnel (KMP) of the charity, as noted in the Reference and Administration section. Together with the board, these KMP are those in charge of directing and controlling, running and operating the activities of the charity on a day to day basis. The pay of the KMP is reviewed annually and normally increased in accordance with average earnings. The trustees benchmark against pay levels of other charities and similar organisations within the sector and the region. Pay levels are set using this information together with the budget and forecast information, ensuring that the charity can afford any proposed increases. The board then agree any uplift to remuneration.

Going concern

The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period, taking into account reasonable possible changes in trading performance and the potential impact on the charity of possible future scenarios arising from the impact of COVID-19. This also considers the effectiveness of available measures to assist in mitigating the impact. The charity has strong positive cash balances and is forecasting for this to continue to be the case. The trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the company's ability to continue as a going concern.

The Toby Henderson Trust Limited

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Toby Henderson Trust Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 3.12/21 and signed on its behalf by:



.....
J C C Turner
Trustee



.....
R Hodgson
Trustee

The Toby Henderson Trust Limited

Independent Examiner's Report to the trustees of The Toby Henderson Trust Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Toby Henderson Trust Limited (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 Toby Henderson Trust Limited 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 charity'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

Since The Toby Henderson Trust Limited's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW which is one of the listed bodies.

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:

1. accounting records were not kept in respect of The Toby Henderson Trust Limited 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 examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Simon Brown BA ACA DChA
MHA Tait Walker
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 3/12/2021.....

MHA Tait Walker is a trading name of Tait Walker LLP.

The Toby Henderson Trust Limited

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	82,583	110,197	192,780	111,769
Charitable activities	4	256,308	-	256,308	176,456
Other trading activities	5	4,534	-	4,534	27,212
Investment income	6	132	-	132	102
Other income	7	65,386	-	65,386	2,659
Total Income		<u>408,943</u>	<u>110,197</u>	<u>519,140</u>	<u>318,198</u>
Expenditure on:					
Charitable activities	8	<u>(273,539)</u>	<u>(105,197)</u>	<u>(378,736)</u>	<u>(301,232)</u>
Total Expenditure		<u>(273,539)</u>	<u>(105,197)</u>	<u>(378,736)</u>	<u>(301,232)</u>
Net income		<u>135,404</u>	<u>5,000</u>	<u>140,404</u>	<u>16,966</u>
Net movement in funds		135,404	5,000	140,404	16,966
Reconciliation of funds					
Total funds brought forward		<u>120,218</u>	<u>3,222</u>	<u>123,440</u>	<u>106,474</u>
Total funds carried forward	19	<u>255,622</u>	<u>8,222</u>	<u>263,844</u>	<u>123,440</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 19.

The Toby Henderson Trust Limited

Comparative Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	42,505	69,264	111,769
Charitable activities	4	176,456	-	176,456
Other trading activities	5	27,212	-	27,212
Investment income	6	102	-	102
Other income	7	2,659	-	2,659
Total income		<u>248,934</u>	<u>69,264</u>	<u>318,198</u>
Expenditure on:				
Charitable activities	8	<u>(235,190)</u>	<u>(66,042)</u>	<u>(301,232)</u>
Total expenditure		<u>(235,190)</u>	<u>(66,042)</u>	<u>(301,232)</u>
Net income		<u>13,744</u>	<u>3,222</u>	<u>16,966</u>
Net movement in funds		13,744	3,222	16,966
Reconciliation of funds				
Total funds brought forward		<u>106,474</u>	<u>-</u>	<u>106,474</u>
Total funds carried forward	19	<u><u>120,218</u></u>	<u><u>3,222</u></u>	<u><u>123,440</u></u>

The Toby Henderson Trust Limited

(Registration number: 06865892)

Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	23,311	23,452
Current assets			
Debtors	15	407,790	63,347
Cash at bank and in hand		<u>302,241</u>	<u>272,480</u>
		710,031	335,827
Creditors: Amounts falling due within one year	16	<u>(469,498)</u>	<u>(235,839)</u>
Net current assets		<u>240,533</u>	<u>99,988</u>
Net assets		<u>263,844</u>	<u>123,440</u>
Funds of the charity:			
Restricted		8,222	3,222
Unrestricted income funds			
Unrestricted		<u>255,622</u>	<u>120,218</u>
Total funds	19	<u>263,844</u>	<u>123,440</u>

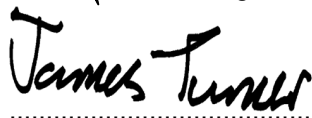
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 3/12/2021 and signed on their behalf by:



J C C Turner
Trustee



R Hodgson
Trustee

The Toby Henderson Trust Limited

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		140,404	16,966
Adjustments to cash flows from non-cash items			
Depreciation		1,837	307
Investment income	6	<u>(132)</u>	<u>(102)</u>
		142,109	17,171
Working capital adjustments			
Increase in debtors	15	(344,443)	(41,923)
Increase in creditors	16	<u>233,659</u>	<u>228,005</u>
Net cash flows from operating activities		<u>31,325</u>	<u>203,253</u>
Cash flows from investing activities			
Interest receivable and similar income	6	132	102
Purchase of tangible fixed assets	14	<u>(1,696)</u>	<u>(4,628)</u>
Net cash flows from investing activities		<u>(1,564)</u>	<u>(4,526)</u>
Net increase in cash and cash equivalents		29,761	198,727
Cash and cash equivalents at 1 April		<u>272,480</u>	<u>73,753</u>
Cash and cash equivalents at 31 March		<u><u>302,241</u></u>	<u><u>272,480</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is: Toby House, Earth Balance, Bedlington, Northumberland, NE22 7AD.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Toby Henderson Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These financial statements are prepared in sterling which is the functional currency of the entity.

Going concern

The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period, taking into account reasonable possible changes in trading performance and the potential impact on the charity of possible future scenarios arising from the impact of COVID-19. This also considers the effectiveness of available measures to assist in mitigating the impact. The charity has strong positive cash balances and is forecasting for this to continue to be the case. The trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the company's ability to continue as a going concern.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Accruals - Accruals are calculated where a service has been provided but the charity has not yet been invoiced.

Prepayments - Prepayments are calculated where an invoice has been provided in advance of the service taking place.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Investment income is recognised when it is receivable.

Charitable activities

Income from charitable activities is recognised as it is earned.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Grants are recognised in income over the period in which the costs are recognised where there are performance conditions attached to the grant, otherwise the income is recognised in full.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed asset are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property alterations	Nil
Office equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity contributes to a qualifying auto enrolment pension scheme the assets of which are held separately by an independent authority. The contributions are recognised as an expense in the period in which the related service is provided

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations	39,286	-	39,286	39,624
Gift aid reclaimed	2,297	-	2,297	2,881
Grants	41,000	110,197	151,197	69,264
	<u>82,583</u>	<u>110,197</u>	<u>192,780</u>	<u>111,769</u>
	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Grants by provider;				
Global's Make Some Noise	-	50,170	50,170	48,830
The Barbara Ward Children's Foundation	-	4,000	4,000	4,000
The Joicey Trust	-	2,000	2,000	2,000
Warburtons	-	10,000	10,000	9,434
The Barbour Foundation	-	5,000	5,000	5,000
National Lottery Community Fund	-	39,027	39,027	-
The Edward Gosling Foundation	10,000	-	10,000	-
Northumberland County Council	10,000	-	10,000	-
CAF Resilience Fund	21,000	-	21,000	-
	<u>41,000</u>	<u>110,197</u>	<u>151,197</u>	<u>69,264</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Assessment and post diagnostic services	240,201	240,201	144,012
Therapy sessions	4,371	4,371	7,333
Play room	185	185	9,129
Holiday play scheme	-	-	5,551
Diagnostic support	10,338	10,338	1,140
Sibling support	-	-	610
Family registrations	1,125	1,125	3,650
Training	38	38	1,891
SALT	-	-	345
MATES	50	50	2,795
	<u>256,308</u>	<u>256,308</u>	<u>176,456</u>

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Income from other trading activities

	Unrestricted		
	General	Total	Total
	£	2021	2020
		£	£
Fundraising	3,914	3,914	16,912
Income from rents	620	620	10,300
	<u>4,534</u>	<u>4,534</u>	<u>27,212</u>

6 Investment income

	Unrestricted		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable on bank deposits	<u>132</u>	<u>132</u>	<u>102</u>

7 Other income

	Unrestricted		
	General	Total	Total
	£	2021	2020
		£	£
Work placements	472	472	1,400
CJRS Income	64,914	64,914	-
Other income	-	-	1,259
	<u>65,386</u>	<u>65,386</u>	<u>2,659</u>

Other income includes revenue from furlough of staff, student work placements and recharged running costs

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Costs of Generating Funds:				
Charitable activities	15,948	-	15,948	28,419
Event costs	2,157	-	2,157	3,047
Wages and salaries	170,764	105,197	272,881	209,565
Staff training	1,399	-	1,399	990
Travel expenses	-	-	-	140
Rent	23,339	-	23,339	17,904
Insurance	4,749	-	4,749	2,610
Utilities	6,804	-	6,804	3,717
Cleaning	230	-	230	330
Service charges	3,082	-	3,082	2,311
Repairs and maintenance	58	-	58	1,129
Sundry expenses	495	-	495	1,008
Bank charges	1,368	-	1,368	2,132
Depreciation of office equipment	1,837	-	1,837	307
Sub-total - Cost of generating funds	232,230	105,197	334,347	273,609
Support Costs:				
Wages and salaries	17,401	-	17,401	13,019
Advertising	-	-	-	252
Telephone and fax	2,808	-	2,808	2,011
Printing, postage and stationary	1,970	-	1,970	3,656
Independent examiners fees	2,750	-	2,750	2,750
Accountancy fees	10,604	-	10,604	-
Professional fees	5,353	-	5,353	1,908
Computer running costs	1,105	-	1,105	2,696
Subscriptions	1,772	-	1,772	974
Equipment hire	626	-	626	357
Sub-total - Support costs	44,389	-	44,389	27,623
Total - Cost of generating funds and support costs	276,619	105,197	378,736	301,232

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	1,837	307

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	267,680	206,580
Social security costs	18,248	12,975
Pension costs	4,354	3,029
	<u>290,282</u>	<u>222,584</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	<u>15</u>	<u>14</u>

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

The total employee benefits of the key management personnel of the charity were £134,449 (2020 - £114,915).

12 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>2,750</u>	<u>2,750</u>

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Taxation

The charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

14 Tangible fixed assets

	Property Alterations £	Furniture and equipment £	Total £
Cost			
At 1 April 2020	19,131	24,376	43,507
Additions	-	1,696	1,696
At 31 March 2021	19,131	26,072	45,203
Depreciation			
At 1 April 2020	-	20,055	20,055
Charge for the year	-	1,837	1,837
At 31 March 2021	-	21,892	21,892
Net book value			
At 31 March 2021	19,131	4,180	23,311
At 31 March 2020	19,131	4,321	23,452

15 Debtors

	2021 £	2020 £
Trade debtors	404,017	54,440
Prepayments and accrued income	3,773	8,907
	407,790	63,347

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	981	1,910
Other taxation and social security	16,681	8,127
Other creditors	761	4,207
Accruals and deferred income	451,075	221,595
	<u>469,498</u>	<u>235,839</u>
	2021 £	2020 £
Deferred income at 1 April 2020	218,750	-
Resources deferred in the period	444,775	218,750
Amounts released from previous periods	(218,750)	-
Deferred income at year end	<u>444,775</u>	<u>218,750</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Land and buildings		
Within one year	18,000	15,000
Between one and five years	73,000	60,000
After five years	-	10,000
	<u>91,000</u>	<u>85,000</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,354 (2020 - £3,029).

Contributions totalling 761 (2020 - 4,207) were payable to the scheme at the end of the year and are included in creditors.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

19 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted					
General					
General	120,218	408,943	(273,539)	(30,000)	225,622
Designated					
Property Maintenance Fund	-	-	-	30,000	30,000
Total Unrestricted	<u>120,218</u>	<u>408,943</u>	<u>(273,539)</u>	<u>-</u>	<u>255,622</u>
Restricted					
Global's Make Some Noise	-	50,170	(50,170)	-	-
The Barbara Ward Children's Foundation	-	4,000	(4,000)	-	-
The Joicey Trust	-	2,000	(2,000)	-	-
Warburtons	3,222	10,000	(5,000)	-	8,222
The Barbour Foundation	-	5,000	(5,000)	-	-
National Lottery Community Fund	-	39,027	(39,027)	-	-
Total restricted	<u>3,222</u>	<u>110,197</u>	<u>(105,197)</u>	<u>-</u>	<u>8,222</u>
Total funds	<u>123,440</u>	<u>519,140</u>	<u>(378,736)</u>	<u>-</u>	<u>263,844</u>

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds comprise of those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Property Maintenance Fund - The property maintenance fund has been established to cover any ongoing property costs as well as ensuring that adequate infrastructure is in place to allow employees to work remotely as required.

Global's Make Some Noise - Grants funding received for the Intensive Interaction Project.

The Barbara Ward Children's Foundation - Grant funding received to support early intervention services.

The Joicey Trust - Grant funding received towards the salary costs of a part time support worker.

Warburtons - Grant funding received to develop the community project, MATES and SIBLING SUPERSTARS - "Finding Friends."

The Barbour Foundation - Grant funding received towards family support services.

The Toby Henderson Trust Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

20 Analysis of net assets between funds

	Unrestricted		Restricted	Total funds
	General	Designated		
	£	£	£	£
Tangible fixed assets	23,311	-	-	23,311
Net current assets/(liabilities)	202,311	30,000	8,222	240,533
Total net assets	225,622	30,000	8,222	263,844

	Unrestricted			Total funds at 31 March 2020
	General	Designated	Restricted	
	£	£	£	£
Tangible fixed assets	23,452	-	-	23,452
Net current assets/(liabilities)	96,766	-	3,222	99,988
Total net assets	120,218	-	3,222	123,440

21 Analysis of net funds

	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	272,480	29,761	302,241
Net funds	272,480	29,761	302,241

	At 1 April 2019	Financing cash flows	At 31 March 2020
	£	£	£
Cash at bank and in hand	73,753	198,727	272,480
Net funds	73,753	198,727	272,480

22 Related party transactions

There were no related party transactions in the year.