

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

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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> |

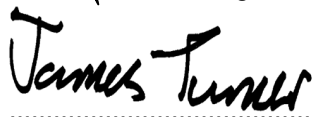
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.