

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**

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## **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](mailto:support@ttht.co.uk) Web address [www.ttht.co.uk](http://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](http://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**

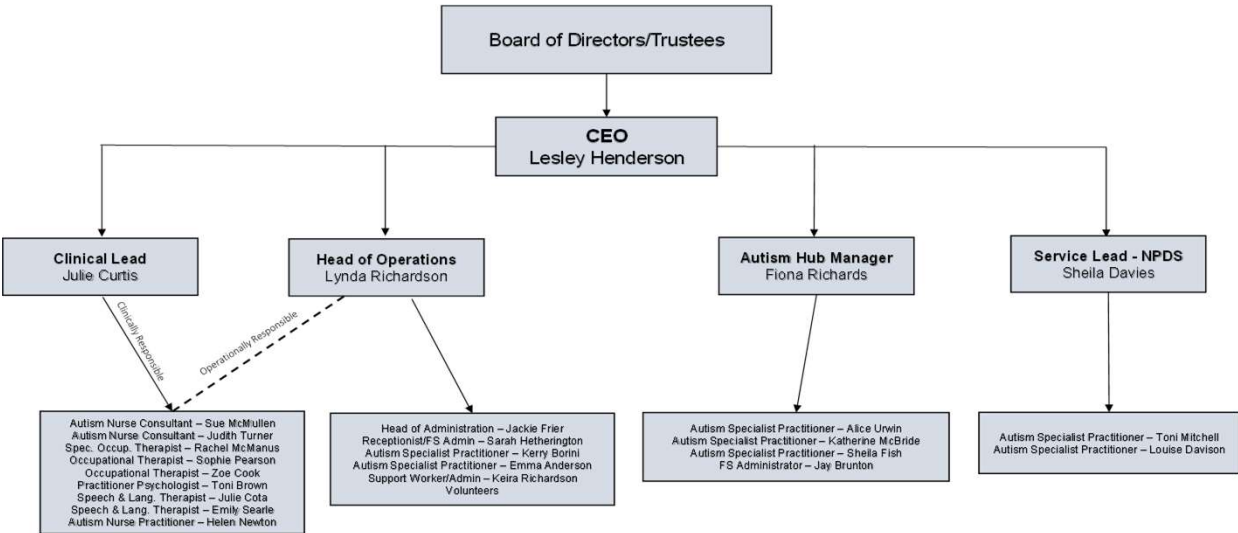
***The methods used to recruit and appoint new charity trustees.***

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

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

**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 £
<b>Surplus for the year :-</b>		
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	-	-
<b><i>Income from operations before tax in the Statement of Financial Activities</i></b>	<b>179,915</b>	<b>189,327</b>
<b><i>Add/(deduct) non income and expenditure items:-</i></b>		
Grants for the acquisition of fixed assets	3,000	19,681
<b>Net Movement in funds before taxation</b>	<b>182,915</b>	<b>209,008</b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b>182,915</b>	<b>209,008</b>

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	-	-
<b>Net resources available to fund charitable activities</b>	<b>175,544</b>	<b>183,888</b>

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
	<b>927,048</b>	<b>3,433</b>	<b>-</b>	<b>930,481</b>	<b>747,566</b>
<b>Closing revenue funds</b>	<b>927,048</b>	<b>3,433</b>	<b>-</b>	<b>930,481</b>	<b>747,566</b>

#### 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 £
<b>Income</b>		
Income from operations	954,581	880,216
Investment income		
Interest receivable	1,487	211
<b>Gross income in the year before exceptional items</b>	<b>956,068</b>	<b>880,427</b>
<b>Gross income in the year including exceptional items</b>	<b>956,068</b>	<b>880,427</b>
<b>Expenditure</b>		
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	-	-
<b>Total expenditure in the year</b>	<b>776,153</b>	<b>691,100</b>
<b>Net income before tax in the financial year</b>	<b>179,915</b>	<b>189,327</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>179,915</b>	<b>189,327</b>
<b>Retained surplus for the financial year</b>	<b>179,915</b>	<b>189,327</b>

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

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

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

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 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities as shown below	A	<u>(3,389)</u>	<u>216,441</u>
<b>Cash flows from investing activities</b>			
Interest received		1,487	211
Purchase of property, plant and equipment		(4,371)	(5,439)
<b>Net cash provided by investing activities</b>	B	<u>(2,884)</u>	<u>(5,228)</u>
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>	C	<u>-</u>	<u>-</u>
<b>Overall cash provided by all activities</b>	A+B+C	<u>(6,273)</u>	<u>211,213</u>
<b>Cash movements</b>			
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		-	-
<b>Cash at bank and in hand less overdrafts at 31 March</b>		<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
<b>Adjustments for :-</b>		
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)	-
<b>Net cash provided by operating activities</b>	<b>A (3,389)</b>	<b>216,441</b>

#### Analysis of cash and cash equivalents

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

## The Toby Henderson Trust Limited

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

#### Analysis of change in net debt

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

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

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



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

# The Toby Henderson Trust Limited

## Notes to the Accounts for the year ended 31 March 2024

Depreciation	7,652	27,909	35,561
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### 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
	<b>278,927</b>	<b>406,822</b>

## 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
	<b>220,535</b>	<b>541,334</b>

## 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	<b>907,800</b>	<b>727,885</b>

## 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
<b>At 1 April 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Endowment funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£	£
Tangible Fixed Assets	18,841	-	-	-	18,841
Current Assets	1,266,626	-	-	3,433	1,270,059
Current Liabilities	(541,334)	-	-	-	(541,334)
	<b>744,133</b>	<b>-</b>	<b>-</b>	<b>3,433</b>	<b>747,566</b>

### 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 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	744,133	182,915	-	927,048
<b>Total unrestricted and designated funds</b>	<b>744,133</b>	<b>182,915</b>	<b>-</b>	<b>927,048</b>
<b>Restricted funds:-</b>				
Restricted funds	3,433	-	-	3,433
<b>Total restricted funds</b>	<b>3,433</b>	<b>-</b>	<b>-</b>	<b>3,433</b>
<b>Total charity funds</b>	<b>747,566</b>	<b>182,915</b>	<b>-</b>	<b>930,481</b>

### 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 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	959,068	(776,153)	-	182,915
<b>Restricted funds:-</b>				
Restricted Revaluation Reserve	-	-	-	-
<b>Endowment funds:-</b>				

# The Toby Henderson Trust Limited

## Notes to the Accounts for the year ended 31 March 2024

959,068	(776,153)	-	182,915
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### 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
	£	£	£	£	£
<b>Donations and gifts from individuals</b>					
Small donations individually less than £1000	40,177	-	-	40,177	132,660
<b>Total donations and gifts from individuals</b>	<b>40,177</b>	<b>-</b>	<b>-</b>	<b>40,177</b>	<b>132,660</b>

	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
	£	£	£	£	£
<b>Revenue grants and donations from non public bodies</b>					
Gift Aid Donations from subsidiaries	2,340	-	-	2,340	2,128
<b>Total private sector revenue grants</b>	<b>2,340</b>	<b>-</b>	<b>-</b>	<b>2,340</b>	<b>2,128</b>

	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
	£	£	£	£	£
<b>Capital grants from government and public bodies</b>					
Small grants individually less than £1000	-	-	-	-	19,681
Charity Aids Foundation	3,000	-	-	3,000	-
<b>Total public sector capital grants</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>19,681</b>

# 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
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## 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 £
<b>Primary purpose and ancillary trading</b>					
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	-
<b>Total Primary purpose and ancillary trading</b>	<b>912,064</b>	<b>-</b>	<b>-</b>	<b>912,064</b>	<b>745,428</b>

## 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 £
<b>Current year</b>					
Total income from charitable trading	912,064	-	-	912,064	745,428
<b>Total from charitable activities</b>	<b>912,064</b>	<b>-</b>	<b>-</b>	<b>912,064</b>	<b>745,428</b>

## 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 £
<b>Current year</b>					
Bank Interest Receivable	1,487	-	-	1,487	211
<b>Total investment income</b>	<b>1,487</b>	<b>-</b>	<b>-</b>	<b>1,487</b>	<b>211</b>

## 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
<b>Total direct spending</b>	<b>728,459</b>	<b>-</b>	<b>-</b>	<b>728,459</b>	<b>609,921</b>

### 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
	£	£	£	£	£
<b>Employee costs not included in direct costs</b>					
Other salaries	-	-	-	-	26,580
<b>Premises Expenses</b>					
Rent	23,528	-	-	23,528	24,134
<b>Administrative overheads</b>					
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
<b>Professional fees paid to advisors other than the auditor or examiner</b>					
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

<b>Support costs before reallocation</b>	<b>47,694</b>	<b>-</b>	<b>-</b>	<b>47,694</b>	<b>77,279</b>
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<b>Total support costs - Current Year</b>	<b>47,694</b>	<b>-</b>	<b>-</b>	<b>47,694</b>	<b>77,279</b>
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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

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

All the expenditure in the prior year was unrestricted.

#### 28 Total Charitable expenditure

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

All the expenditure in the prior year was unrestricted.

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



## 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 £
<b>Activity</b>			
<b>Income from charitable activities</b>			
Primary purpose and ancillary trading <sup>1</sup>		912,064	745,428
<b>Summary of Total Income, including the items above</b>			
Charitable activities	A2	912,064	745,428
Donations & Legacies	A1	45,517	154,469
Investment income	A4	1,487	211
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>959,068</b>	<b>900,108</b>
<b>Categories of income</b>			
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
	£	£	£	£	£
<b>Primary purpose and ancillary trading<sup>1</sup></b>					
Direct costs	728,459	-	-	728,459	-
Premises expenses	-	23,528	-	23,528	-
Administrative overheads	-	15,855	-	15,855	-
Financial costs	-	8,311	-	8,311	-
<b>Total Primary purpose and ancillary trading<sup>1</sup></b>	<b>728,459</b>	<b>47,694</b>	<b>-</b>	<b>776,153</b>	<b>-</b>

## 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
<b>Total charitable expenditure</b>	<b>728,459</b>	<b>47,694</b>	<b>-</b>	<b>776,153</b>	<b>691,100</b>

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 <sup>1</sup>	-	8,311	-	39,383	47,694

### 31 Analysis of non charitable expenditure by activity

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